



EAGLECREST FINANCE COMMITTEE AGENDA

February 25, 2026 at 12:00 PM

Zoom Webinar Only

<https://juneau.zoom.us/j/88555371873> or 1-253-215-8782 Webinar ID: 885 5537 1873

- A. ROLL CALL
- B. APPROVAL OF AGENDA
- C. APPROVAL OF MINUTES
- D. AGENDA TOPICS
 - 1. Year to Date Financial Presentation and Analysis
 - 2. Preparation for Joint Finance Meeting with CBJ Assembly
- E. STAFF REPORT
- F. NEXT MEETING DATE
 - 3. March 25th 12pm Zoom Only
- G. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's Office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's Office telephone number is (907) 586-5278, e-mail: city.clerk@juneau.gov.



Actual vs Budget Year To Date

City and Borough of Juneau

July 2025 To June 2026 (12 Months)

FundAll

DepartmentEaglecrest

ProgramAll

GL AccountAll

Accounting UnitsAll

	Budget	YTD Actual Costs (excl. Enc)	Variance Over/(Under)	Percentage Variance	Open Encumbrances	YTD Actual Costs (incl. Enc)	Variance Over/(Under)	Percentage Variance
Expenses	5,777,921	3,338,564	(2,439,357)	-42.22%	309,689	3,648,253	(2,129,668)	-36.86%
Revenues	3,786,700	2,245,864	(1,540,836)	-40.69%	-	2,245,864	(1,540,836)	-40.69%
Net Total	(1,991,221)	(1,092,700)	898,520	45.12%	(309,689)	(1,402,389)	588,832	29.57%



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Expenses	5,777,921	3,338,564	(2,439,357)	-42.22%	309,689	3,648,253	(2,129,668)	-36.86%
Commodities & Services	2,479,915	1,837,788	(642,127)	-25.89%	309,689	2,147,476	(332,439)	-13.41%
5201-0000 - Mileage	300	285	(15)	-4.91%	-	285	(15)	-4.91%
5202-0000 - Travel & Training	45,390	3,271	(42,119)	-92.79%	-	3,271	(42,119)	-92.79%
5204-0000 - Recruiting	9,000	(3,750)	(12,750)	-141.67%	-	(3,750)	(12,750)	-141.67%
5205-0000 - Contractual Training	-	2,450	2,450	100.00%	-	2,450	2,450	100.00%
5310-0000 - Telephone	20,475	10,528	(9,947)	-48.58%	-	10,528	(9,947)	-48.58%
5320-0000 - Printing	17,700	3,882	(13,818)	-78.07%	-	3,882	(13,818)	-78.07%
5322-0000 - Advertising	35,300	4,500	(30,800)	-87.25%	-	4,500	(30,800)	-87.25%



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5330-0000 - Rents	-	990	990	100.00%	-	990	990	100.00%
5332-0000 - Electricity	90,000	47,402	(42,598)	-47.33%	-	47,402	(42,598)	-47.33%
5333-0000 - Fuel Oil & Propane	13,100	1,615	(11,485)	-87.67%	9,585	11,200	(1,900)	-14.50%
5334-0000 - Refuse Disposal	10,000	5,881	(4,119)	-41.19%	-	5,881	(4,119)	-41.19%
5336-0000 - Wastewater Service	5,000	2,052	(2,948)	-58.96%	-	2,052	(2,948)	-58.96%
5340-0000 - Repairs	6,500	-	(6,500)	-100.00%	-	-	(6,500)	-100.00%
5360-0000 - Equipment Rentals	2,000	3,110	1,110	55.51%	-	3,110	1,110	55.51%
5362-0000 - Fleet Replacement Reserve	335,000	335,000	-	0.00%	-	335,000	-	0.00%
5363-0000 - Equipment Maintenance - Non-Fleet	90,000	43,605	(46,395)	-51.55%	38,840	82,445	(7,555)	-8.39%
5370-0000 - Specialty & Property	157,800	157,800	-	0.00%	-	157,800	-	0.00%
5375-0000 - General Liab, Auto & EE Practice	1,100	1,100	-	0.00%	-	1,100	-	0.00%
5380-0000 - Dues & Subscriptions	10,950	3,617	(7,333)	-66.97%	-	3,617	(7,333)	-66.97%
5389-0000 - Fleet Gasoline	-	-	-	0.00%	-	-	-	0.00%
5390-0000 - Contractual Services	434,500	350,224	(84,276)	-19.40%	167,200	517,425	82,925	19.09%
5394-0000 - Full Cost Allocation	523,100	523,100	-	0.00%	-	523,100	-	0.00%
5395-0000 - Medical Professional Services	-	-	-	0.00%	-	-	-	0.00%
5397-0000 - Bank Card Fees	120,000	54,001	(65,999)	-55.00%	25,972	79,973	(40,027)	-33.36%
5420-0000 - COVID Materials & Services	-	-	-	0.00%	-	-	-	0.00%

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Actual vs Budget Year To Date

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5480-0000 - Office Supplies	6,600	696	(5,904)	-89.46%	-	696	(5,904)	-89.46%
5481-0000 - Postage & Parcel Post	500	-	(500)	-100.00%	-	-	(500)	-100.00%
5483-0000 - Foul Weather Gear	3,600	-	(3,600)	-100.00%	-	-	(3,600)	-100.00%
5484-0000 - Rental Inventory	35,000	30,935	(4,065)	-11.61%	-	30,935	(4,065)	-11.61%
5485-0000 - Inventory	3,000	-	(3,000)	-100.00%	-	-	(3,000)	-100.00%
5486-0000 - Retail Hard Goods	4,000	4,394	394	9.85%	-	4,394	394	9.85%
5487-0000 - Retail Soft Goods	42,000	35,081	(6,919)	-16.47%	-	35,081	(6,919)	-16.47%
5488-0000 - Uniforms & Safety Equipment	30,500	3,101	(27,399)	-89.83%	-	3,101	(27,399)	-89.83%
5489-0000 - Uniform & Tool Allowance	7,000	21	(6,979)	-99.70%	-	21	(6,979)	-99.70%
5490-0000 - Materials & Commodities	267,500	144,949	(122,551)	-45.81%	2,821	147,770	(119,730)	-44.76%
5492-0000 - Gasoline & Oil	135,000	67,509	(67,491)	-49.99%	65,270	132,780	(2,220)	-1.64%
5493-0000 - Chemicals	6,000	-	(6,000)	-100.00%	-	-	(6,000)	-100.00%
5494-0000 - Loss Contingency	-	-	-	0.00%	-	-	-	0.00%
5496-0000 - Minor Equipment	12,000	440	(11,560)	-96.34%	-	440	(11,560)	-96.34%
7005-0000 - Reimbursable Expense - External	-	-	-	0.00%	-	-	-	0.00%
Total Commodities & Services	2,479,915	1,837,788	(642,127)	-25.89%	309,689	2,147,476	(332,439)	-13.41%
Personnel Services	3,298,006	1,500,776	(1,797,229)	-54.49%	-	1,500,776	(1,797,229)	-54.49%
5100-0000 - Vacancy Factor	-	-	-	0.00%	-	-	-	0.00%



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5110-0000 - Salaries	2,258,593	949,424	(1,309,169)	-57.96%	-	949,424	(1,309,169)	-57.96%
5111-0000 - Overtime	108,220	80,573	(27,647)	-25.55%	-	80,573	(27,647)	-25.55%
5116-0000 - Accrued Leave	-	69,421	69,421	100.00%	-	69,421	69,421	100.00%
5120-0000 - Benefits	945,773	344,394	(601,378)	-63.59%	-	344,394	(601,378)	-63.59%
5121-0000 - Deferred Comp Employer Match	9,380	1,421	(7,959)	-84.85%	-	1,421	(7,959)	-84.85%
5130-0000 - Workers Compensation	62,700	62,700	-	0.00%	-	62,700	-	0.00%
5141-0000 - All Other Workforce	(86,660)	-	86,660	100.00%	-	-	86,660	100.00%
5160-0000 - Bonuses	-	(7,157)	(7,157)	-100.00%	-	(7,157)	(7,157)	-100.00%
Total Personnel Services	3,298,006	1,500,776	(1,797,229)	-54.49%	-	1,500,776	(1,797,229)	-54.49%
Revenues	3,786,700	2,245,864	(1,540,836)	-40.69%	-	2,245,864	(1,540,836)	-40.69%
Net Total	(1,991,221)	(1,092,700)	898,520	45.12%	(309,689)	(1,402,389)	588,832	29.57%



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Revenues	3,786,700	2,245,864	(1,540,836)	-40.69%	-	2,245,864	(1,540,836)	-40.69%
Investment	-	-	-	0.00%	-	-	-	0.00%
Other	100,100	(244)	(100,344)	-100.24%	-	(244)	(100,344)	-100.24%
4110-0000 - Donation Revenues	100,000	-	(100,000)	-100.00%	-	-	(100,000)	-100.00%
4700-0000 - Cash Over/Short	100	(502)	(602)	-602.35%	-	(502)	(602)	-602.35%
4720-0000 - Bad Debts	-	-	-	0.00%	-	-	-	0.00%
4799-0000 - Miscellaneous Revenue	-	258	258	100.00%	-	258	258	100.00%
Total Other	100,100	(244)	(100,344)	-100.24%	-	(244)	(100,344)	-100.24%



Actual vs Budget Year To Date

City and Borough of Juneau

Program	2,756,600	1,316,108	(1,440,492)	-52.26%	-	1,316,108	(1,440,492)	-52.26%
4300-0000 - User Fees	-	-	-	0.00%	-	-	-	0.00%
4310-0000 - Daily Pass Revenue	-	-	-	0.00%	-	-	-	0.00%
4310-0001 - Ski Lift Fees	350,000	86,350	(263,650)	-75.33%	-	86,350	(263,650)	-75.33%
4310-0002 - Bus Pass Sales	6,500	1,797	(4,703)	-72.36%	-	1,797	(4,703)	-72.36%
4310-0003 - Ski School Sales	284,500	110,152	(174,349)	-61.28%	-	110,152	(174,349)	-61.28%
4330-0000 - Annual Revenue	1,200,000	792,944	(407,056)	-33.92%	-	792,944	(407,056)	-33.92%
4380-0000 - Contracted Service Revenue	62,000	3,182	(58,818)	-94.87%	-	3,182	(58,818)	-94.87%
4410-0000 - Permit Revenues	170,000	39,222	(130,778)	-76.93%	-	39,222	(130,778)	-76.93%
4420-0001 - Concession Fees	250,000	7,941	(242,059)	-96.82%	-	7,941	(242,059)	-96.82%
4420-0002 - Vending Revenue	3,000	-	(3,000)	-100.00%	-	-	(3,000)	-100.00%
4420-0005 - Ski Repair Fee	40,000	19,254	(20,746)	-51.86%	-	19,254	(20,746)	-51.86%
4510-0000 - Merchandise Sales	70,000	45,138	(24,862)	-35.52%	-	45,138	(24,862)	-35.52%
4514-0000 - Gift Certificate & Promotion	5,000	2,974	(2,026)	-40.52%	-	2,974	(2,026)	-40.52%
4550-0000 - Facility Rental Revenue	70,000	52,866	(17,134)	-24.48%	-	52,866	(17,134)	-24.48%
4560-0001 - Locker Rental	85,000	95,851	10,851	12.77%	-	95,851	10,851	12.77%
4560-0002 - Ski Rental	150,000	58,437	(91,563)	-61.04%	-	58,437	(91,563)	-61.04%
4570-0000 - Land Lease Revenue	10,600	-	(10,600)	-100.00%	-	-	(10,600)	-100.00%



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Total Program	2,756,600	1,316,108	(1,440,492)	-52.26%	-	1,316,108	(1,440,492)	-52.26%
Support From	930,000	930,000	-	0.00%	-	930,000	-	0.00%
4950-0110 - Transfer In - General Fund	880,000	880,000	-	0.00%	-	880,000	-	0.00%
4950-0209 - Transfer In - Roaded Service Area	50,000	50,000	-	0.00%	-	50,000	-	0.00%
4950-0219 - Transfer In - CARES Relief	-	-	-	0.00%	-	-	-	0.00%
Total Support From	930,000	930,000	-	0.00%	-	930,000	-	0.00%
Net Total	(1,991,221)	(1,092,700)	898,520	45.12%	(309,689)	(1,402,389)	588,832	29.57%

PCN	Pos Name	Current FTE	Range & Step	Current Annual cost	New FTE	New Annual Cost	Cost increase
142000	Ski Patrol Supv	0.40	R15 S4	\$ 122,815.00	1	\$ 196,515.00	\$ 73,700.00
142023	Lift Supv	0.50	R12 S2	\$ 49,951.00	0	\$ -	\$ (49,951.00)
142026	Laborer	0.50	R10 S1	\$ 44,126.00	1	\$ 84,140.00	\$ 40,014.00
							\$ 63,763.00
146042	Marketing & Media Coord	0.39	R14 S2	\$ 70,466.00	1	\$ 153,666.00	\$ 83,200.00
							\$ 146,963.00
XXXXXX	Administrative Assistant	-				\$ 94,900.00	
146147	SSS Admin	0.35	R11 S1	\$ 19,628.00	0	\$ -	\$ (19,628.00)
146062	Rental Tech	0.20	R6 S2	\$ 8,378.00	0	\$ -	\$ (8,378.00)
146066	Repair Shop Tech	0.39	R9 S2	\$ 19,815.00	0	\$ -	\$ (19,815.00)
							\$ 99,142.00

Eaglecrest Vacant Positions		
Mech 1	1	\$107,741.00
Labor	0.2	\$10,868.00
Sum Trail	0.39	\$20,487.00
Sum Trail	0.39	\$20,487.00
Labor	0.5	\$44,126.00
Lift Mech	1	\$97,386.00
Lift Sup	0.5	\$49,951.00
LIFT	0.2	\$7,362.00
LIFT	0.37	\$13,158.00
LIFT	0.37	\$13,158.00
Food	0.32	\$16,816.00
REV	1	\$106,779.00
REPair	0.39	\$19,815.00
Rental	0.03	\$1,557.00
CAMP	0.06	\$2,459.00
CAMP	0.06	\$2,459.00
Rental	0.2	\$8,114.00
SSS Sup	0.39	\$26,582.00
SSS Adm	0.25	\$19,628.00
Ins II	0.2	\$11,231.00
Inst I	0.1	\$4,637.00
Inst I	0.39	\$17,981.00
TOTAL FTE 8.31		
TOTAL COST		\$622,782.00