



EAGLECREST FINANCE COMMITTEE AGENDA

July 22, 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. AGENDA TOPICS
 - 1. Year to Date Financials
 - 2. Financial Reporting
- D. BOARD OF DIRECTORS' COMMENTS AND QUESTIONS
- E. NEXT MEETING DATE
- F. ADJOURNMENT

ADA accommodations available upon request: contact the Clerk's Office (907)586-5278 or city.clerk@juneau.gov at least 36 hours prior to a meeting, to request ADA arrangements.



Actual vs Budget Year To Date

City and Borough of Juneau

FY26

July 2025 To June 2026 (12 Months)

Fund All
Department Eaglecrest
Program All
GL Account All
Accounting Units All

	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	4,735,527	(1,042,394)	-18.04%	193,468	4,928,995	(848,926)	-14.69%
Commodities & Services	2,479,915	2,210,553	(269,362)	-10.86%	193,468	2,404,021	(75,894)	-3.06%
5201-0000 - Mileage	300	572	272	90.69%	-	572	272	90.69%
5202-0000 - Travel & Training	45,390	11,318	(34,072)	-75.06%	-	11,318	(34,072)	-75.06%
5204-0000 - Recruiting	9,000	(3,750)	(12,750)	-141.67%	5,000	1,250	(7,750)	-86.11%
5205-0000 - Contractual Training	-	1,650	1,650	100.00%	-	1,650	1,650	100.00%
5310-0000 - Telephone	20,475	19,317	(1,158)	-5.65%	-	19,317	(1,158)	-5.65%
5320-0000 - Printing	17,700	8,979	(8,721)	-49.27%	-	8,979	(8,721)	-49.27%
5322-0000 - Advertising	35,300	13,448	(21,852)	-61.90%	-	13,448	(21,852)	-61.90%



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5330-0000 - Rents	-	990	990	100.00%	-	990	990	100.00%
5332-0000 - Electricity	90,000	93,817	3,817	4.24%	-	93,817	3,817	4.24%
5333-0000 - Fuel Oil & Propane	13,100	7,450	(5,650)	-43.13%	3,750	11,200	(1,900)	-14.50%
5334-0000 - Refuse Disposal	10,000	13,107	3,107	31.07%	-	13,107	3,107	31.07%
5336-0000 - Wastewater Service	5,000	2,052	(2,948)	-58.96%	-	2,052	(2,948)	-58.96%
5340-0000 - Repairs	6,500	1,334	(5,166)	-79.48%	-	1,334	(5,166)	-79.48%
5347-0000 - Maintenance - Software	-	45,234	45,234	100.00%	8,766	54,000	54,000	100.00%
5360-0000 - Equipment Rentals	2,000	3,198	1,198	59.91%	-	3,198	1,198	59.91%
5362-0000 - Fleet Replacement Reserve	335,000	335,000	-	0.00%	-	335,000	-	0.00%
5363-0000 - Equipment Maintenance - Non-Fleet	90,000	150,742	60,742	67.49%	266	151,008	61,008	67.79%
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	8,970	(1,980)	-18.08%	-	8,970	(1,980)	-18.08%
5389-0000 - Fleet Gasoline	-	-	-	0.00%	-	-	-	0.00%
5390-0000 - Contractual Services	434,500	358,170	(76,330)	-17.57%	147,521	505,690	71,190	16.38%
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	51,520	(68,480)	-57.07%	-	51,520	(68,480)	-57.07%



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5420-0000 - COVID Materials & Services	-	-	-	0.00%	-	-	-	0.00%
5480-0000 - Office Supplies	6,600	2,527	(4,073)	-61.71%	-	2,527	(4,073)	-61.71%
5481-0000 - Postage & Parcel Post	500	12	(488)	-97.59%	-	12	(488)	-97.59%
5483-0000 - Foul Weather Gear	3,600	-	(3,600)	-100.00%	-	-	(3,600)	-100.00%
5484-0000 - Rental Inventory	35,000	37,336	2,336	6.67%	-	37,336	2,336	6.67%
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	36,391	(5,609)	-13.35%	-	36,391	(5,609)	-13.35%
5488-0000 - Uniforms & Safety Equipment	30,500	18,044	(12,456)	-40.84%	-	18,044	(12,456)	-40.84%
5489-0000 - Uniform & Tool Allowance	7,000	5,711	(1,289)	-18.41%	-	5,711	(1,289)	-18.41%
5490-0000 - Materials & Commodities	267,500	196,946	(70,554)	-26.38%	-	196,946	(70,554)	-26.38%
5492-0000 - Gasoline & Oil	135,000	101,622	(33,378)	-24.72%	28,165	129,787	(5,213)	-3.86%
5493-0000 - Chemicals	6,000	-	(6,000)	-100.00%	-	-	(6,000)	-100.00%
5494-0000 - Loss Contingency	-	1,000	1,000	100.00%	-	1,000	1,000	100.00%
5496-0000 - Minor Equipment	12,000	1,503	(10,497)	-87.48%	-	1,503	(10,497)	-87.48%
7005-0000 - Reimbursable Expense - External	-	(50)	(50)	-100.00%	-	(50)	(50)	-100.00%
Total Commodities & Services	2,479,915	2,210,553	(269,362)	-10.86%	193,468	2,404,021	(75,894)	-3.06%
Personnel Services	3,298,006	2,524,973	(773,032)	-23.44%	-	2,524,973	(773,032)	-23.44%



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5100-0000 - Vacancy Factor	-	-	-	0.00%	-	-	-	0.00%
5110-0000 - Salaries	2,258,593	1,608,181	(650,412)	-28.80%	-	1,608,181	(650,412)	-28.80%
5111-0000 - Overtime	108,220	159,325	51,105	47.22%	-	159,325	51,105	47.22%
5116-0000 - Accrued Leave	-	106,685	106,685	100.00%	-	106,685	106,685	100.00%
5120-0000 - Benefits	945,773	594,511	(351,262)	-37.14%	-	594,511	(351,262)	-37.14%
5121-0000 - Deferred Comp Employer Match	9,380	1,978	(7,402)	-78.92%	-	1,978	(7,402)	-78.92%
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	-	(8,407)	(8,407)	-100.00%	-	(8,407)	(8,407)	-100.00%
Total Personnel Services	3,298,006	2,524,973	(773,032)	-23.44%	-	2,524,973	(773,032)	-23.44%
Revenues	3,786,700	2,977,787	(808,913)	-21.36%	-	2,977,787	(808,913)	-21.36%
Net Total	(1,991,221)	(1,757,740)	233,481	11.73%	(193,468)	(1,951,208)	40,013	2.01%



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Revenues	3,786,700	2,977,787	(808,913)	-21.36%	-	2,977,787	(808,913)	-21.36%
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Commodities & Services	2,479,915	2,210,553	(269,362)	-10.86%	193,468	2,404,021	(75,894)	-3.06%
Personnel Services	3,298,006	2,524,973	(773,032)	-23.44%	-	2,524,973	(773,032)	-23.44%
Revenues	3,786,700	2,977,787	(808,913)	-21.36%	-	2,977,787	(808,913)	-21.36%
Investment	-	-	-	0.00%	-	-	-	0.00%
Other	100,100	641	(99,459)	-99.36%	-	641	(99,459)	-99.36%
4110-0000 - Donation Revenues	100,000	-	(100,000)	-100.00%	-	-	(100,000)	-100.00%
4700-0000 - Cash Over/Short	100	(391)	(491)	-491.35%	-	(391)	(491)	-491.35%
4720-0000 - Bad Debts	-	-	-	0.00%	-	-	-	0.00%



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4799-0000 - Miscellaneous Revenue	-	1,032	1,032	100.00%	-	1,032	1,032	100.00%
Total Other	100,100	641	(99,459)	-99.36%	-	641	(99,459)	-99.36%
Program	2,756,600	2,047,146	(709,454)	-25.74%	-	2,047,146	(709,454)	-25.74%
4300-0000 - User Fees	-	-	-	0.00%	-	-	-	0.00%
4310-0000 - Daily Pass Revenue	-	-	-	0.00%	-	-	-	0.00%
4310-0001 - Ski Lift Fees	350,000	346,702	(3,298)	-0.94%	-	346,702	(3,298)	-0.94%
4310-0002 - Bus Pass Sales	6,500	9,151	2,651	40.78%	-	9,151	2,651	40.78%
4310-0003 - Ski School Sales	284,500	196,500	(88,000)	-30.93%	-	196,500	(88,000)	-30.93%
4330-0000 - Annual Revenue	1,200,000	865,681	(334,319)	-27.86%	-	865,681	(334,319)	-27.86%
4380-0000 - Contracted Service Revenue	62,000	5,052	(56,948)	-91.85%	-	5,052	(56,948)	-91.85%
4410-0000 - Permit Revenues	170,000	80,138	(89,862)	-52.86%	-	80,138	(89,862)	-52.86%
4420-0001 - Concession Fees	250,000	91,330	(158,670)	-63.47%	-	91,330	(158,670)	-63.47%
4420-0002 - Vending Revenue	3,000	284	(2,716)	-90.53%	-	284	(2,716)	-90.53%
4420-0005 - Ski Repair Fee	40,000	30,247	(9,753)	-24.38%	-	30,247	(9,753)	-24.38%
4510-0000 - Merchandise Sales	70,000	91,720	21,720	31.03%	-	91,720	21,720	31.03%
4514-0000 - Gift Certificate & Promotion	5,000	1,839	(3,161)	-63.23%	-	1,839	(3,161)	-63.23%
4550-0000 - Facility Rental Revenue	70,000	88,492	18,492	26.42%	-	88,492	18,492	26.42%
4560-0001 - Locker Rental	85,000	97,634	12,634	14.86%	-	97,634	12,634	14.86%

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4560-0002 - Ski Rental	150,000	142,376	(7,624)	-5.08%	-	142,376	(7,624)	-5.08%
4570-000 - Land Lease Revenue	10,600	-	(10,600)	-100.00%	-	-	(10,600)	-100.00%
Total Program	2,756,600	2,047,146	(709,454)	-25.74%	-	2,047,146	(709,454)	-25.74%
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%
	(1,991,221)	(1,757,740)	233,481	11.73%	(193,468)	(1,951,208)	40,013	2.01%