

**Kirk Duncan**

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**From:** Adrien Wendel  
**Sent:** Monday, August 12, 2024 6:11 PM  
**To:** Kirk Duncan  
**Subject:** RE: September 18th Finance Committee meeting materials  
**Attachments:** RE: Rental Retail Repair Supervisor, Eaglecrest FY24 to FY25 Personnel Service Comparison.xlsx

**Categories:** Red Category

Hi Kirk,

Sorry for the lengthy email, but I wanted to address all your questions thoroughly.

- The increase in general fund support to Eaglecrest in the FY25 budget of \$518,800 is a *loan*. The Assembly would need to take specific action to reverse this decision from a loan to an increased general fund subsidy.
- I attached an email that provides additional detail about the year-round rental shop manager and community outreach support specialist positions. If my recollection serves, Dave eliminated the assistant rental shop manager position to turn the rental shop manager into full time, and he eliminated the youth community outreach coordinator position to turn the community outreach support specialist position into full time. Both of those changes were made in the FY24 budget, so wouldn't be included as part of the FY24 to FY25 personnel service increase amount. But, I could be wrong, because it looks like the assistant ski shop supervisor position is listed again in the FY25 staffing schedule.
- Regarding the FY24 to FY25 PS increase:
  - If you compare the FY24 and FY25 adopted "total wages and benefits" columns (which are informed directly from the staffing schedules) on the "Staffing Overview" tabs of the budget workbook, FY24 lists \$2,078,800 and FY25 lists \$2,251,100. This is only an 8.3% increase in actual wages and benefits costs, of which 6% is the approved pay scale increase. The remaining 2.3% is a result of benefit increases (this has a bigger impact the more year-round staff Eaglecrest employs), range classification changes, hiring employees in at higher steps, etc.

Department: Eaglecrest  
Division:

FY2024 Department Staffing Overview  
Eaglecrest

Personnel													
		Total Wages (5110-0000)	H&W (5120-0000)	Other Benefits (5120-0000)	Total Wages & Benefits	Vacancy Factor	Vacancy Amount (5100-000)	Overtime - Wages (5111-0000)	Overtime - Benefits (5120-0000)	Shift Differential/ Standby Pay - Wages (5110-0000)	Shift Differential/ Standby Pay - Benefits (5120-0000)	Worker's Comp (5130-0000)	Engineering Workforce (5140-0000)
Eaglecrest													
Administration	5.00	387,200	107,100	116,200	610,500	0.0%	-	-	-	-	-	78,000	-
Ski Patrol	5.03	205,700	8,600	21,900	236,200	0.0%	-	10,000	3,000	-	-	-	-
Lift Operations	3.85	106,100	-	9,200	115,300	0.0%	-	6,000	1,800	-	-	-	-
Mountain Maintenance	6.34	291,600	64,300	61,400	417,300	0.0%	-	20,000	6,000	-	-	-	-
Base Operations	2.60	99,200	21,400	18,100	138,700	0.0%	-	5,600	1,700	-	-	-	-
Snow Sports School	6.22	231,900	21,400	31,200	284,500	0.0%	-	6,000	1,800	-	-	-	-
Food Service	1.06	42,700	-	3,700	46,400	0.0%	-	3,500	1,100	-	-	-	-
Ski Rental Shop	2.54	87,000	21,400	16,600	125,000	0.0%	-	2,200	700	-	-	-	-
Marketing	1.35	66,800	21,400	16,700	104,900	0.0%	-	3,000	900	-	-	-	-
Dimond Park Field House	-	-	-	-	-	0.0%	-	-	-	-	-	-	-
Total Eaglecrest	33.99	1,518,200	265,600	295,000	2,078,800		-	56,300	17,000	-	-	78,000	-

Department: Eaglecrest  
Division:

FY2025 Department Staffing Overview  
Eaglecrest

Personnel													
		Total Wages (5110-0000)	H&W (5120-0000)	Other Benefits (5120-0000)	Total Wages & Benefits	Vacancy Factor	Vacancy Amount (5100-000)	Overtime- Wages (5111-0000)	Overtime - Benefits (5120-0000)	Shift Standby Pay - Wages (5110-0000)	Shift Standby Pay - Benefits (5120-0000)	Worker's Comp (5130-0000)	Engineering Workforce (5140-0000)
Total FTEs													
Eaglecrest													
Administration	5.00	433,900	110,400	130,200	674,500	0.0%	-	-	-	-	-	100,800	-
Ski Patrol	5.13	227,900	8,800	24,100	260,800	0.0%	-	20,000	6,000	-	-	-	-
Lift Operations	3.51	100,400	-	8,700	109,100	0.0%	-	6,000	1,800	-	-	-	-
Mountain Maintenance	5.94	304,600	66,200	66,700	437,500	0.0%	-	20,000	6,000	-	-	-	-
Base Operations	2.74	106,800	22,100	19,400	148,300	0.0%	-	5,600	1,700	-	-	-	-
Snow Sports School	5.83	233,200	22,100	32,100	287,400	0.0%	-	6,000	1,800	-	-	-	-
Food Service	1.06	38,600	-	3,300	41,900	0.0%	-	3,500	1,100	-	-	-	-
Ski Rental Shop	3.43	133,700	22,100	22,800	178,600	0.0%	-	2,200	700	-	-	-	-
Marketing	1.35	72,700	22,100	18,200	113,000	0.0%	-	3,000	900	-	-	-	-
Dimond Park Field House	-	-	-	-	-	0.0%	-	-	-	-	-	-	-
Total Eaglecrest		33.99	1,651,800	273,800	325,500	2,251,100	-	66,300	20,000	-	-	100,800	-

- The other changes are as follows:
- Overtime wages and benefits: increase of \$10,000 from FY24 to FY25, or 17.7%.
  - Worker's comp: increase of \$22,800 from FY24 to FY25, or 29.2%.

- Reduction to operating budget for CIP hours: increase to operating budget of \$65,400 from FY24 to FY25, or 51.4%.
- I put together the attached comparison for you that compares FY24 to FY25 budgeted salaries/wages by class title. There were significant increases to the Base Operations Director position wages (\$24K increase, or 24%), large increases to budgeted ski patrollers, a \$17K increase to the assistant ski shop supervisor position (which wasn't budgeted in FY24, per my note above), and generally large increases throughout the Ski Rental Shop (partially due to turning one of the positions into year-round). This analysis is just for informative purposes, and to help you understand which positions were your greatest cost drivers between FY24 and FY25.
- On your spreadsheet, one thing I noticed is that your percentage calculations in column G appear to be referencing the incorrect cells for WC and Salaries/Benefits:

		FY24	FY25		
\$	2,033,500	Budget	Budget	Increase	% Increase
Personnel Services		\$ 2,111,500	\$ 2,382,900	\$ 271,400	12.85%
Increase in Workers Compensation Insurance		\$ 78,000	\$ 100,000	\$ 22,000	=+F7/D6
Increase in Salaries and Benefits		\$ 2,033,500	\$ 2,282,900	\$ 249,400	11.81%

- I think it would also be helpful to also include a column in the presentation for FY24 actuals. This will help give the Assembly an idea of whether Eaglecrest's budget is on par with their operations, or whether major adjustments need to be made.

I held off for now in doing a thorough review of the numbers. Do you want to incorporate FY24 actuals, then send me a final version to review and ensure everything aligns with records on my end? I make have a few formatting suggestions at that time to align the presentation in a way the Assembly and public are used to seeing.

Thanks,

**Adrien Wendel**

Budget Manager, City and Borough of Juneau

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**From:** Kirk Duncan <Kirk.Duncan@skieaglecrest.com>

**Sent:** Thursday, August 8, 2024 6:48 AM

**To:** Adrien Wendel <Adrien.Wendel@juneau.gov>

**Subject:** September 18th Finance Committee meeting materials

Good morning Adrein

# Eaglecrest FY24 to FY25 Personnel Service Comparison

	FY24 Budget	FY25 Budget	Variance %
Salaries (5110)	1,518,200	1,651,800	8.8%
Benefits (5120)	577,600	619,300	7.2%
Overtime Wages (5111)	56,300	66,300	17.8%
Deferred Comp Employer Match (5121)	8,700	6,600	-24.1%
All Other Workforce (5141)	(127,300)	(61,900)	-51.4%
Worker's Comp (5130)	78,000	100,800	29.2%
	2,111,500	2,382,900	12.9%