# Revenue Summary Highlights

**As of 07/14/26***

**Overall 2026 YTD Revenue Realization**

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|---|---|
| 2026 Q1 Selected Revised Budgeted Revenues: | $611.8M |
| 2026 YTD Actual Selected Revenues posted in SAP: | $42.6M |
| 2026 YTD Revenue Realization: | 7.0% |

## Highlights of Selected Major Revenues

***Included in Tax Increase Limitation***

| | 2025 Actuals | 2026 Budget | 2026 YTD Actual | 2026 YTD % Realization | Baseline info for projection | Current Outlook or Trend vs. Budget | Addt'l Comments |
|---|---|---|---|---|---|---|---|
| **Real Property Tax**<br>(SAP acct 401010)<br>(excl. ASD Fund Center 189105) | $351.4M | $362.8M | -$0.1M | 0.0% | Expected YTD based on historical accounting data. Bills created in May, sent in June. | | Current Year Real (and Personal) Property Tax Revenue is posted when billed and delinquent property tax payments are posted when received and adjusted at year-end by Controller Division per accounting standards. Revenues are recognized upon billing. |
| **Personal Property Tax**<br>(SAP acct 401020)<br>(excl. ASD Fund Center 189105) | $33.3M | $30.7M | -$0.1M | -0.4% | Expected YTD based on historical accounting data. Bills created in September, sent in October. | | See preceding comment re: property tax revenue accounting standards. |
| **Room Tax**<br>(SAP acct 401110) | $48.1M | $46.0M | $8.1M | 17.5% | Expected YTD based on historical accounting data, which are received on either a monthly or quarterly basis, with filings due in January, April, July, and October. | The bulk of Room Tax revenues are received quarterly. Four months (July through October) bring in roughly 65% of the tax. Q4 filings will not be collected until January 2027. | Gen'l Government has historically retained approx. 43% of total room tax with the remainder being distributed to CIVICVentures and Visit Anchorage) |
| **Ambulance Service Fees & SEMT Reimbursement Revenues**<br>(SAP rev accts 405170, 406380) | $28.1M | $30.5M | $2.2M | 7.2% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | | 2026 budgeted EMS revenues along with 2026 SEMT Program revenues. |
| **Tobacco Tax**<br>(SAP acct 401080) | $16.9M | $19.0M | $7.4M | 38.7% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | Tobacco Tax is collected monthly, with one month lag, e.g. December is not collected until the next year. | Tobacco tax remittances are historically higher during the summer months. |
| **MUSA/MESA**<br>(SAP acct 450060) | $19.0M | $20.0M | $0.0M | 0.0% | | | Municipal utilities and enterprises pay their annual MUSA/MESA payments during Q3. Have not yet received SWS or port transfers. |
| **MOA Trust Fund**<br>(SAP acct 450040) | $16.6M | $17.1M | $0.0M | 0.0% | Based on 2024 dividend amount calculated at 4.00% payout, consistent with AMC 6.50.060 calculation methodology. One payment is paid in June, another in December. | First half of dividend has been transacted, but not recorded. | Annual dividend calculation is determined as of March 31 of each year. |
| **Motor Fuel Excise Tax**<br>(SAP acct 401150) | $14.0M | $14.0M | $4.4M | 31.6% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | Motor Fuel Tax is collected monthly, with one month lag, e.g. December is not collected until the next year. This does seem to be trending higher than usual YTD. | Fuel Excise Tax is based on gallons of fuel purchased, not on price per gallon. |
| **Private PILT**<br>(SAP acct 402020) | $11.4M | $11.8M | $2.7M | 23.3% | Expected YTD based on historical accounting data. Based on contractual payments payable to MOA. | Private PILT is paid from May - September. | Includes annual payments received from Aurora Base Housing and Chugach Electric. |
| **Auto Registration Tax**<br>(SAP acct 401060) | $10.6M | $11.9M | $4.6M | 39.0% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | There is about a 45-day lag in receiving these funds for the reporting month. December's funds are received in February of the following year. | Actuals derived from MOA's receipts from the State of Alaska. |

| | 2025 Actuals | 2026 Budget | 2026 YTD Actual | 2026 YTD % Realization | Baseline info for projection | Current Outlook or Trend vs. Budget | Addt'l Comments |
|---|---|---|---|---|---|---|---|
| **Rental Vehicle Tax**<br>(SAP acct 401130) | $10.6M | $10.0M | $0.8M | 8.4% | Expected YTD based on historical accounting data. Filings are received on a quarterly basis, due in January, April, July, and October. | Four months (July through October) bring in roughly 65% of the tax. Q4 filings will not be collected until January 2027. | Similar to assumptions and trends used for room tax (see above). Note, however, magnitude of price changes quarter-to-quarter with rental vehicle tax tends to be greater than with room tax. |
| **Garnishment Revenues**<br>(SAP rev accts 407010, 407020, 406530, 406625, 408400 - almost entirely tied to APD's budget) | $3.9M | $3.8M | $0.7M | 17.3% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | Assumes an Alaska Permanent Fund Dividend distribution per person of approximately $1,000. | PFD revenue realization is not linear and can vary significantly year-to-year based on a number of major factors. |
| **Building Safety**<br>Fund (163000)<br>(various SAP rev accts in Fund 163000) | $7.7M | $5.9M | $3.9M | 66.4% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | | Separate fund associated with Bldg. Permit Center. |
| **Municipal Assistance**<br>(SAP acct 405050) | $0.0M | $1.6M | $0.0M | 0.0% | Alaska Municipal League (AML) and SOA Dept of Commerce, Community, and Economic Development used as primary sources of projected revenue sharing amount. | | SOA expected to make payment to MOA following receipt of annual financial report from MOA. |
| **Cash Pool Earnings Revenue Accounts (incl. TANS)**<br>(SAP accts 440010, 440020, 440030) | $0.5M* | $5.9M | $0.0M* | 0.0% | *Estimation of earnings by Public Finance & Investment Division as of 07/14/26. | | Earnings and market value of Cash Pool investments can vary significantly month-to-month. |
| **APD Counter Fines**<br>(SAP acct 407040) | $0.7M | $1.7M | $0.3M | 17.9% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | | Grant funds are used from traffic enforcement. |

***Excluded from Tax Increase Limitation***

| | 2025 Actuals | 2026 Budget | 2026 YTD Actual | 2026 YTD % Realization | Baseline info for projection | Current Outlook or Trend vs. Budget | Addt'l Comments |
|---|---|---|---|---|---|---|---|
| **Alcohol Retail Sales Tax**<br>Fund 206000<br>(SAP rev accts 401095, 401096, 401097) | $14.8M | $14.2M | $5.5M | 38.5% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | Alcohol Tax is collected monthly, with one month lag, e.g. November and December are not collected until the next year. | |
| **Marijuana Tax**<br>Fund 208000<br>(SAP acct 401105) | $5.4M | $5.0M | $2.2M | 43.3% | Expected YTD based on historical accounting data. Reporting results through 07/14/26. | Marijuana Tax is collected monthly, with one month lag, e.g. November and December are not collected until the next year. | |

* per SAP extract report generated as of 07/14/26 except where noted; revenue highlights include all 100 Fund Gen'l Gov't Operating Budget Revenues, plus full amount of room tax (all funds) as well as information re: separate fund revenues for Building Safety Fund and Alcohol Tax Fund.
2024 Budget figures, where available, are from Treasury's first quarter reviesions submitted to OMB.
Note: Gray highlighting indicates year-to-date (YTD) Realization 20% or greater than expected. Black highlighting indicates YTD Realization 20% less than expected.