

# Revenue Summary Highlights

As of 04/13/26\*

## Overall 2026 YTD Revenue Realization

|  |          |
|--|----------|
| 2026 Q1 Selected Revised Budgeted Revenues:      | \$608.7M |
| 2026 YTD Actual Selected Revenues posted in SAP: | \$13.1M  |
| 2026 YTD Revenue Realization:                    | 2.1%     |

## 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  | Add'l Comments  |
|---|--------------|-------------|-----------------|------------------------|---|--|---|
| <b>Real Property Tax</b><br>(SAP acct 401010)<br>(excl. ASD Fund Center 189105)                   | \$351.4M     | \$360.2M    | \$0.0M          | 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. |
| <b>Personal Property Tax</b><br>(SAP acct 401020)<br>(excl. ASD Fund Center 189105)               | \$33.3M      | \$31.2M     | \$0.0M          | -0.1%                  | Expected YTD based on historical accounting data. Bills created in September, sent in October.  |  | See preceding comment re: property tax revenue accounting standards.  |
| <b>Room Tax</b><br>(SAP acct 401110)  | \$48.1M      | \$44.0M     | \$1.3M          | 3.0%                   | Expected YTD based on historical accounting data, which are received on either a <u>monthly or quarterly basis</u> , 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)   |
| <b>Ambulance Service Fees &amp; SEMT Reimbursement Revenues</b><br>(SAP rev accts 405170, 406380) | \$28.1M      | \$28.7M     | \$0.1M          | 0.2%                   | Expected YTD based on historical accounting data. Reporting results through 04/13/26.   |  | 2025 budgeted EMS revenues along with 2025 SEMT Program revenues.   |
| <b>Tobacco Tax</b><br>(SAP acct 401080)   | \$16.9M      | \$21.0M     | \$3.1M          | 14.8%                  | Expected YTD based on historical accounting data. Reporting results through 04/13/26.   | 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.   |
| <b>MUSA/MESA</b><br>(SAP acct 450060)   | \$19.0M      | \$20.3M     | \$0.0M          | 0.0%                   |   |  | Municipal utilities and enterprises pay their annual MUSA/MESA payments during Q3. Have not yet received SWS or port transfers.   |
| <b>MOA Trust Fund</b><br>(SAP acct 450040)  | \$16.6M      | \$16.5M     | \$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.           |  | Annual dividend calculation is determined as of March 31 of each year.  |
| <b>Motor Fuel Excise Tax</b><br>(SAP acct 401150)   | \$14.0M      | \$14.0M     | \$2.2M          | 15.4%                  | Expected YTD based on historical accounting data. Reporting results through 04/13/26.   | 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.   |
| <b>Private PILT</b><br>(SAP acct 402020)  | \$11.4M      | \$11.4M     | \$0.0M          | 0.0%                   | 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.  |
| <b>Auto Registration Tax</b><br>(SAP acct 401060)   | \$10.6M      | \$10.5M     | \$1.4M          | 13.2%                  | Expected YTD based on historical accounting data. Reporting results through 04/13/26.   | 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 %<br>Realization | Baseline info for projection   | Current Outlook or Trend vs. Budget  | Add'l Comments  |
|--|--------------|-------------|-----------------|---------------------------|--|--|---|
| <b>Rental Vehicle Tax</b><br>(SAP acct 401130)   | \$10.6M      | \$9.5M      | \$0.1M          | 0.5%                      | Expected YTD based on historical accounting data. Filings are received on a <u>quarterly basis</u> , 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. |
| <b>Garnishment Revenues</b><br>(SAP rev accts 407010, 407020, 406530, 406625, 408400 - almost entirely tied to APD's budget) | \$3.9M       | \$4.1M      | \$0.3M          | 8.2%                      | Expected YTD based on historical accounting data. Reporting results through 04/13/26.  | 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.   |
| <b>Building Safety</b><br>Fund (163000)<br>(various SAP rev accts in Fund 163000)  | \$7.7M       | \$5.9M      | \$1.9M          | 31.9%                     | Expected YTD based on historical accounting data. Reporting results through 04/13/26.  |  | Separate fund associated with Bldg. Permit Center.  |
| <b>Municipal Assistance</b><br>(SAP acct 405050)   | \$0.0M       | \$0.5M      | \$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.  |
| <b>Cash Pool Earnings Revenue Accounts (incl. TANS)</b><br>(SAP accts 440010, 440020, 440030)                                | \$0.5M*      | \$6.9M      | \$0.0M*         | 0.0%                      | *Estimation of earnings by Public Finance & Investment Division as of 04/13/26.  |  | Earnings and market value of Cash Pool investments can vary significantly month-to-month.   |
| <b>APD Counter Fines</b><br>(SAP acct 407040)  | \$0.7M       | \$1.7M      | \$0.1M          | 6.2%                      | Expected YTD based on historical accounting data. Reporting results through 04/13/26.  |  | Grant funds are used from traffic enforcement.  |

**Excluded from Tax Increase Limitation**

|  | 2025 Actuals | 2026 Budget | 2026 YTD Actual | 2026 YTD %<br>Realization | Baseline info for projection  | Current Outlook or Trend vs. Budget   | Add'l Comments |
|--|--------------|-------------|-----------------|---------------------------|---|---|----------------|
| <b>Alcohol Retail Sales Tax</b><br>Fund 206000<br>(SAP rev accts 401095, 401096, 401097) | \$14.8M      | \$16.4M     | \$2.0M          | 12.2%                     | Expected YTD based on historical accounting data. Reporting results through 04/13/26. | Alcohol Tax is collected monthly, with one month lag, e.g. November and December are not collected until the next year.   |                |
| <b>Marijuana Tax</b><br>Fund 208000<br>(SAP acct 401105)                                 | \$5.4M       | \$6.0M      | \$0.8M          | 12.6%                     | Expected YTD based on historical accounting data. Reporting results through 04/13/26. | 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 04/13/26 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 revisions 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.