

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending December 31, 2025

Clerk of Court & Comptroller

Report for Month Ending December 31, 2025

February 5, 2026

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the month ending November 30th, 2025. Reports included herein include the following:

1. The "Cash Collection Analysis" report reflects actual dollars collected for the period and may include monies for past due taxes from previous reporting periods. This is typically the result of enforcement actions and/or payments against delinquent accounts.
2. The "Cash/Accrual Breakdown" represents the attribution of collected revenue. As collection is an ongoing process, numbers will change as earnings are applied to the period in which they were earned.
3. Statistical and graphic data are presented in accordance with guidelines established by Florida Statute and are based on Gross Rental Receipts reported.

Please be advised that there are inherent limitations to these reports that include but are not limited to:

1. All information is unaudited.
2. Statistical and graphic reports are only for Panama City Beach as Mexico Beach and Panama City have limited property counts.
3. "Gross Receipts" represent only one element in the calculation of the taxes owed.
4. Third party data obtained to provide enhanced statistical data, such as bedroom count, is outside these regulations.
5. All statistics are based upon tax returns that have been submitted and paid, even when there is no income to report. Statistics are subject to change due to subsequent collections and future enforcement action.
6. Unit counts for hotels, motels, and miscellaneous properties are obtained from representatives of those properties.
7. Miscellaneous properties include campgrounds, apartments, duplex / multifamily and timeshare properties.

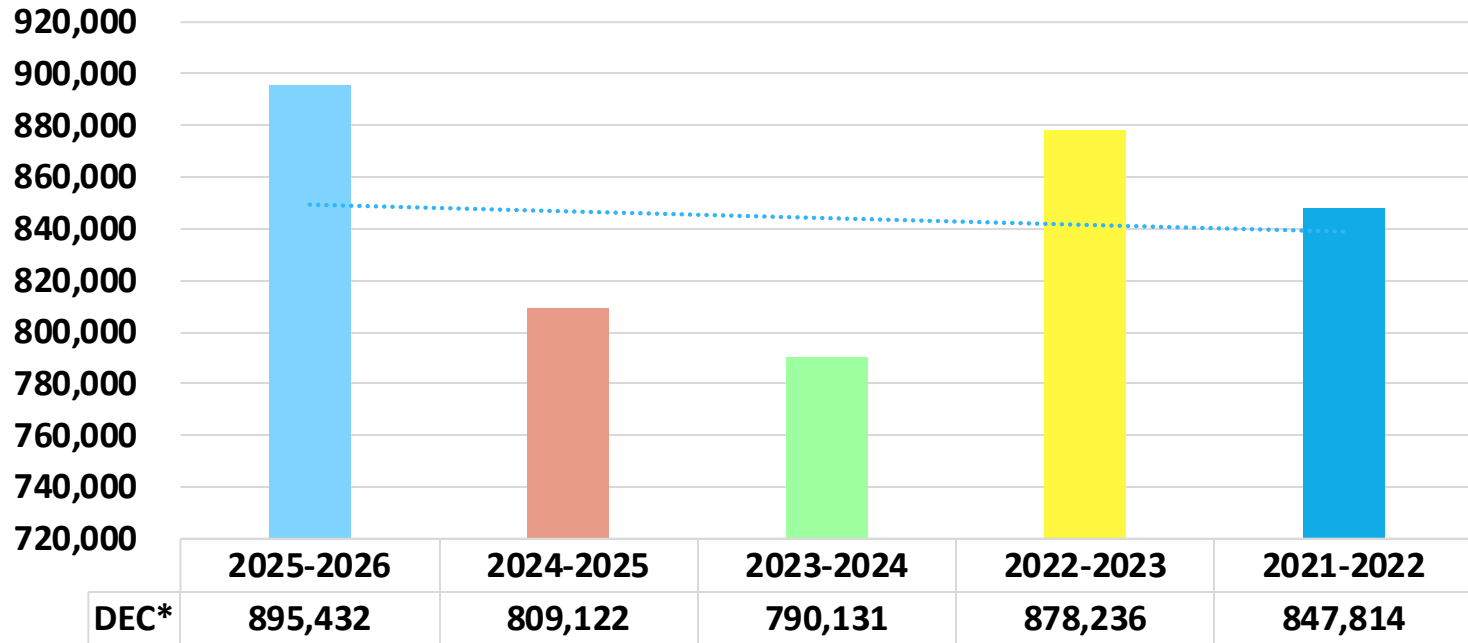
If I can be of further assistance to the Council, or should you wish to discuss this report further, please do not hesitate to contact me.

Sincerely,

Bill Kinsaul
Clerk of Court and Comptroller

Cash Collection Analysis: Panama City Beach

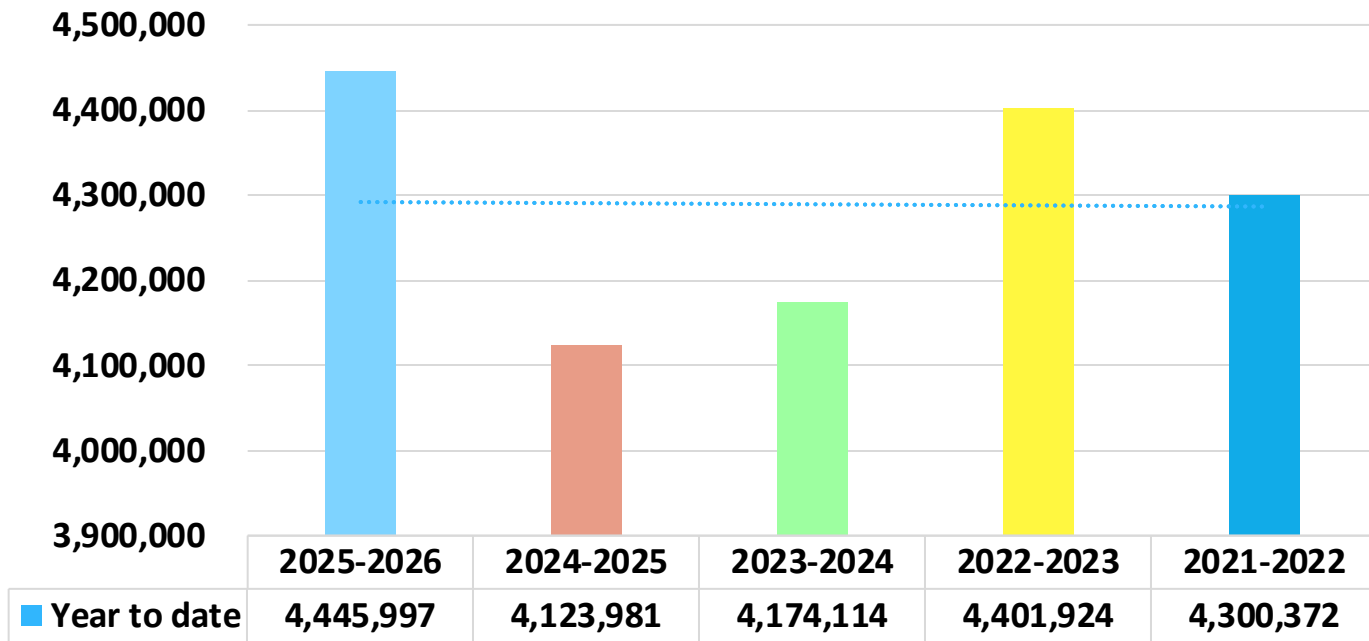
For the Month Ending
December 31, 2025



*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

Cash Collection Analysis: Panama City Beach

For the Three Month Ending December 31, 2025

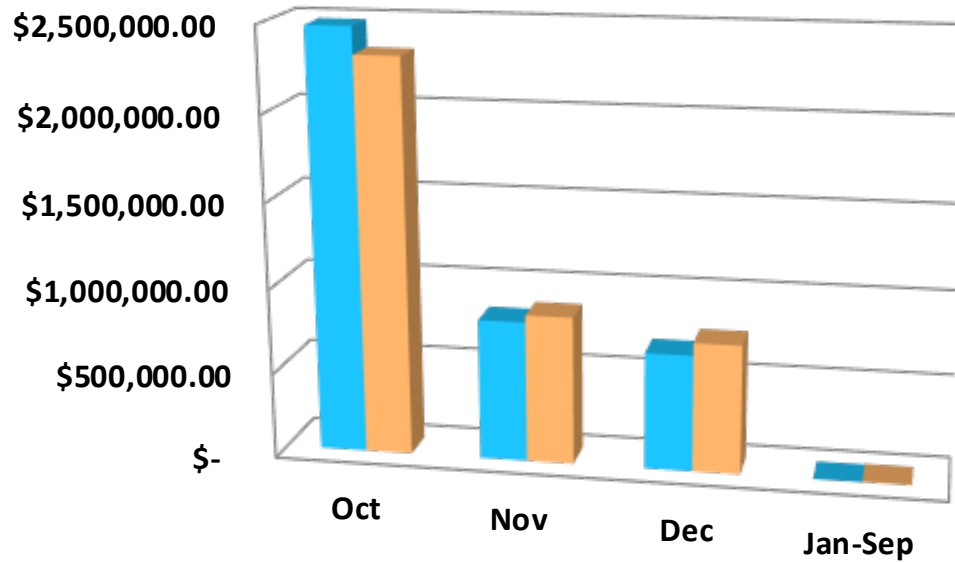


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Accrual Attribution Data

Panama City Beach

Accrual Attribution Data				
	FY26		FY25	
	As of 01/31/26	As of 01/31/25	Variance	Variance %
Oct	\$ 2,473,745.46	\$ 2,315,805.62	\$ 157,939.84	6.82%
Nov	\$ 825,841.52	\$ 868,198.80	\$ (42,357.28)	-4.88%
Dec	\$ 683,863.75	\$ 757,326.36	\$ (73,462.61)	-9.70%
Jan-Sep	\$ 678.87	\$ 4,230.02	\$ (3,551.15)	
TOTALS	\$ 3,984,129.60	\$ 3,945,560.80	\$ 38,568.80	0.98%



■ As of 01/31/26 ■ As of 01/31/25

Cash / Accrual Breakdown

Panama City Beach FY2026

		Collected in the Month of:			
		Nov	Dec	Jan	Totals
Accrued to the Month of:	Pre	\$ 81,021.88	\$ 355,951.56	\$ 24,893.46	\$ 461,866.90
	Oct	\$ 2,271,550.46	\$ 53,584.14	\$ 148,610.86	\$ 2,473,745.46
	Nov		\$ 788,079.98	\$ 37,761.54	\$ 825,841.52
	Dec		\$ 376.75	\$ 683,487.00	\$ 683,863.75
	Jan			\$ 508.87	\$ 508.87
	Feb			\$ 85.00	\$ 85.00
	Mar			\$ 85.00	\$ 85.00
	Apr				\$ -
	May				\$ -
	Jun				\$ -
	Jul				\$ -
	Aug				\$ -
	Sep				\$ -
	Post				\$ -
		\$ 2,352,572.34	\$ 1,197,992.43	\$ 895,431.73	\$ 4,445,996.50

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Panama City Beach

For the Month Ending December 2025

For the Month Ending December 2024

	Current period	Prior periods	Total
Taxes	679,887	175,323	855,210
Penalties	4,269	32,163	36,432
Interest	9	3,780	3,790
Total Collections	684,166	211,266	895,432

	Current period	Prior periods	Total
Taxes	749,363	48,236	797,599
Penalties	350	8,935	9,285
Interest	1	2,237	2,238
Total Collections	749,714	59,408	809,122

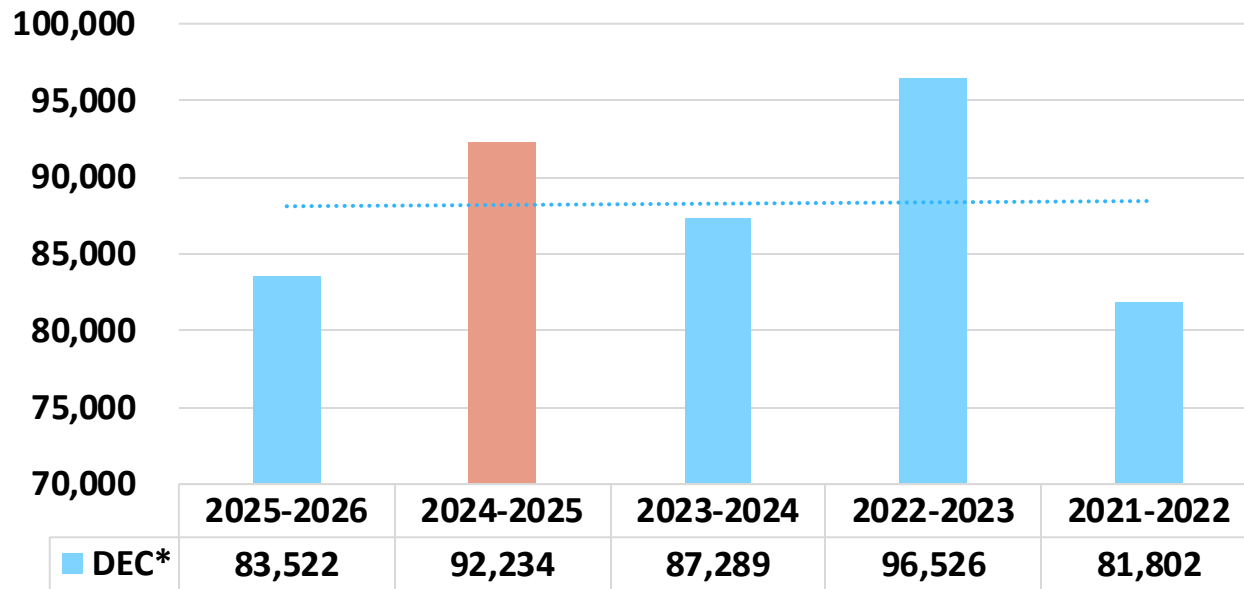
Fiscal Year to Date Through December 2025

Fiscal Year to Date Through December 2024

	Current period	Prior periods	Total
Taxes	3,737,721	594,713	4,332,433
Penalties	6,441	94,789	101,230
Interest	12	12,321	12,333
Total Collections	3,744,173	701,823	4,445,997

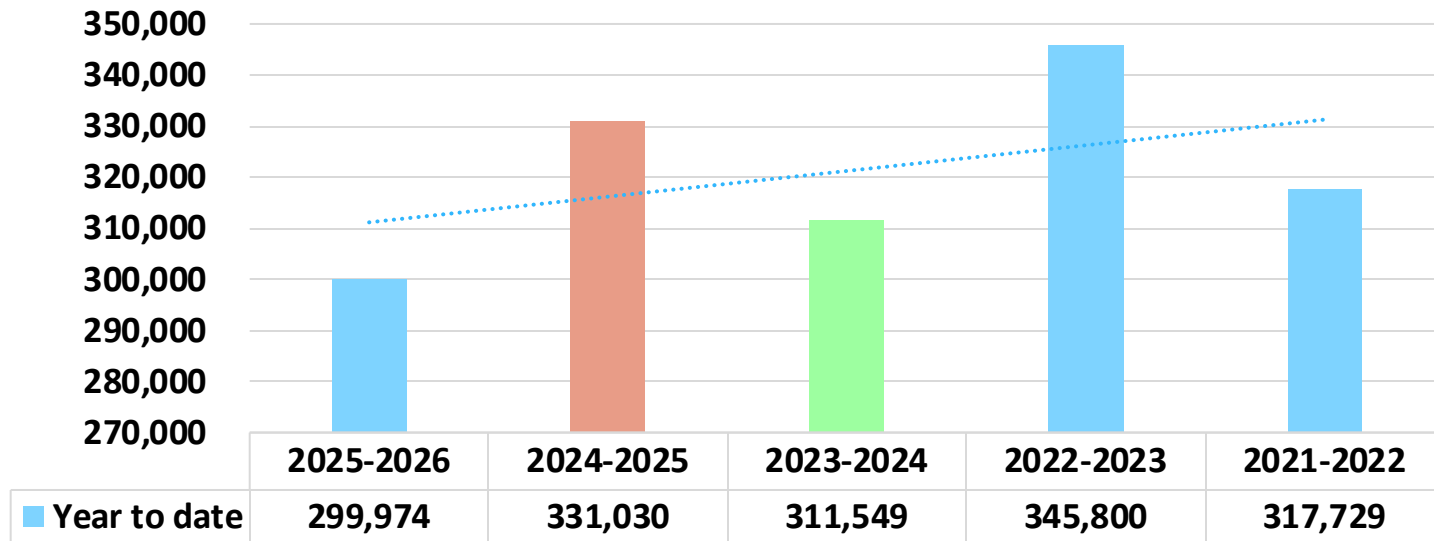
	Current period	Prior periods	Total
Taxes	3,870,866	203,206	4,074,072
Penalties	10,892	30,267	41,160
Interest	47	8,703	8,750
Total Collections	3,881,805	242,176	4,123,981

For the Month Ending December 31, 2025



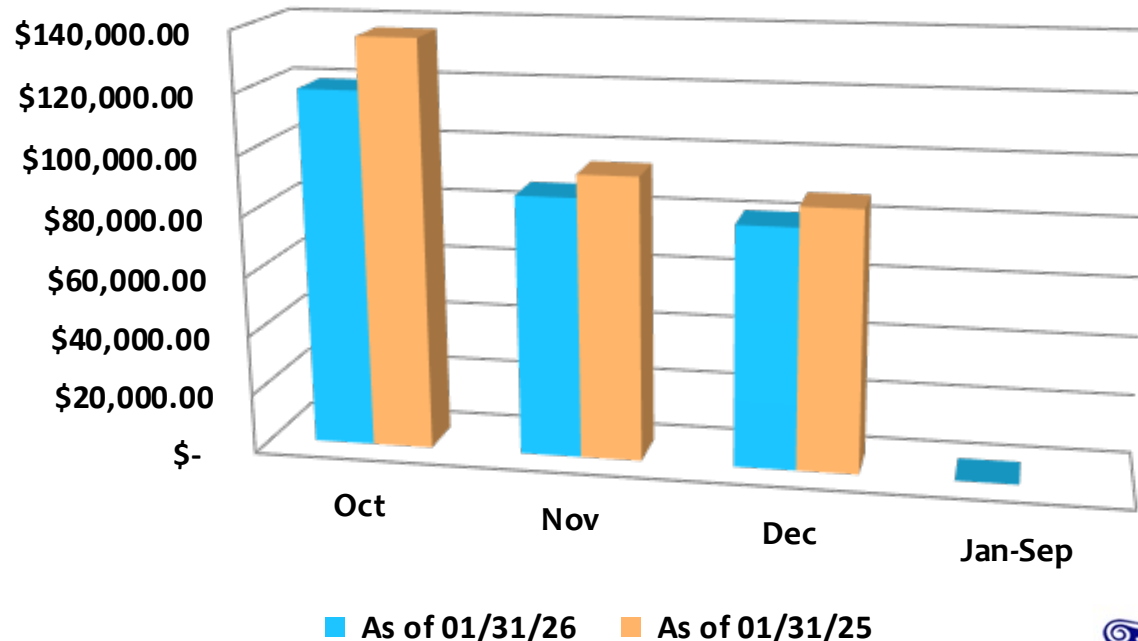
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For the Three Months Ending December 31, 2025



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Accrual Attribution Data				
	FY26		FY25	
	As of 01/31/26	As of 01/31/25	Variance	Variance %
Oct	\$ 119,450.76	\$ 136,855.56	\$ (17,404.80)	-12.72%
Nov	\$ 87,186.83	\$ 94,869.96	\$ (7,683.13)	-8.10%
Dec	\$ 80,654.91	\$ 87,368.10	\$ (6,713.19)	-7.68%
Jan-Sep	\$ -	\$ 860.44	\$ (860.44)	
TOTALS	\$ 287,292.50	\$ 319,954.06	\$ (32,661.56)	-10.21%



Cash / Accrual Breakdown

Panama City
FY2026

		Collected in the Month of:			
		Nov	Dec	Jan	Totals
Accrued to the Month of:	Pre	\$ 9,348.34	\$ 2,914.74	\$ 418.87	\$ 12,681.95
	Oct	\$ 116,161.38	\$ 2,707.87	\$ 581.51	\$ 119,450.76
	Nov		\$ 85,320.33	\$ 1,866.50	\$ 87,186.83
	Dec			\$ 80,654.91	\$ 80,654.91
	Jan				\$ -
	Feb				\$ -
	Mar				\$ -
	Apr				\$ -
	May				\$ -
	Jun				\$ -
	Jul				\$ -
	Aug				\$ -
	Sep				\$ -
	Post				\$ -
		\$ 125,509.72	\$ 90,942.94	\$ 83,521.79	\$ 299,974.45

*Note: This report delineates the attribution of collected revenue in a given reporting period.

Schedule of Collection Allocation

Panama City

For the Month Ending December 2025

	Current period	Prior periods	Total
Taxes	80,399	1,897	82,295
Penalties	255	950	1,205
Interest	1	20	21
Total Collections	80,655	2,867	83,522

For the Month Ending December 2024

	Current period	Prior periods	Total
Taxes	87,124	3,318	90,442
Penalties	-	1,636	1,636
Interest	-	156	156
Total Collections	87,124	5,110	92,234

Fiscal Year to Date Through December 2025

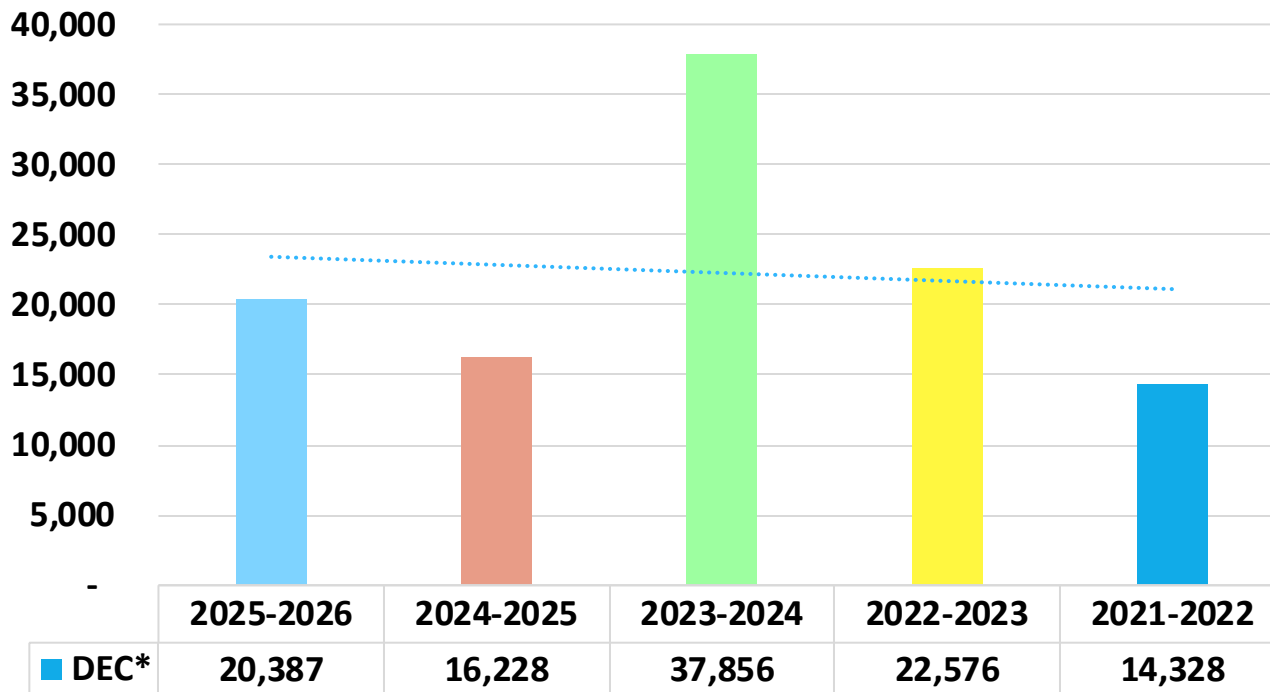
	Current period	Prior periods	Total
Taxes	281,780	14,176	295,956
Penalties	355	3,432	3,788
Interest	1	230	230
Total Collections	282,137	17,838	299,974

Fiscal Year to Date Through December 2024

	Current period	Prior periods	Total
Taxes	312,029	15,284	327,313
Penalties	550	2,912	3,462
Interest	1	254	255
Total Collections	312,580	18,450	331,030

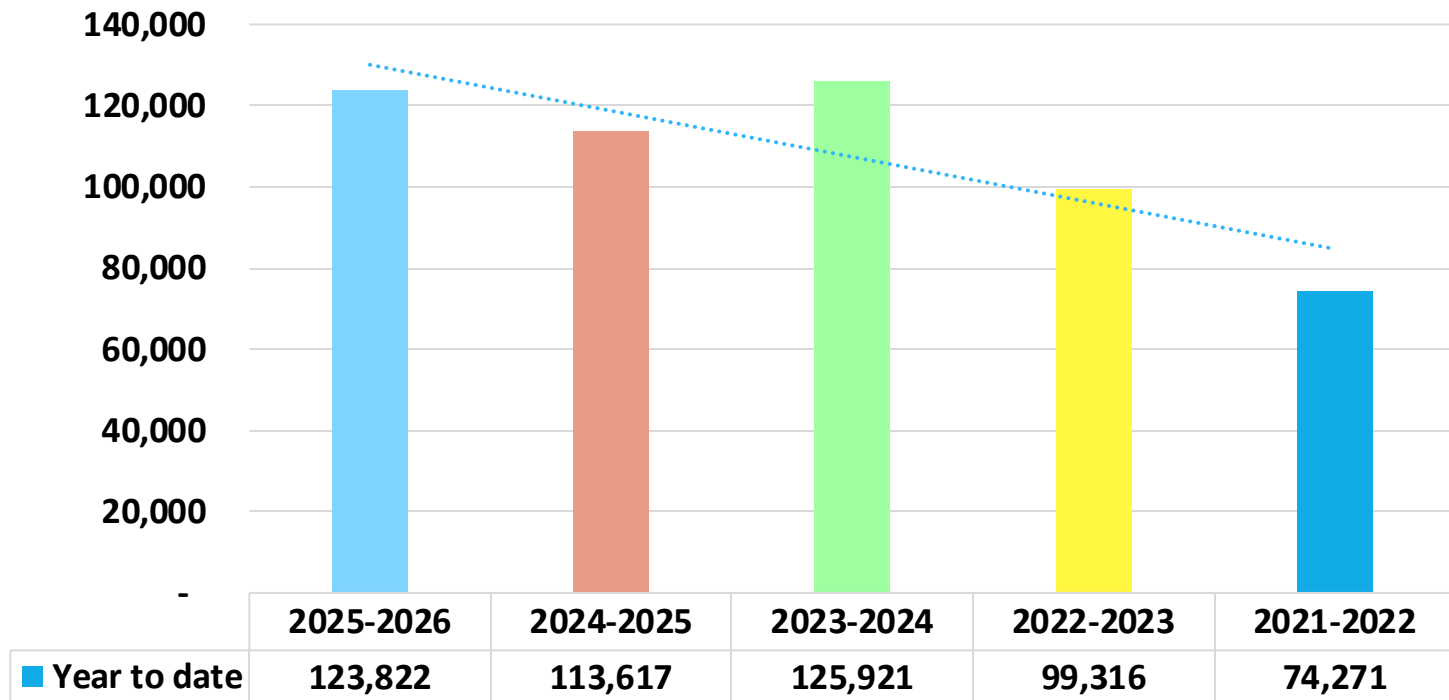


For the Month Ending December 31, 2025



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For the Three Months Ending December 31, 2025

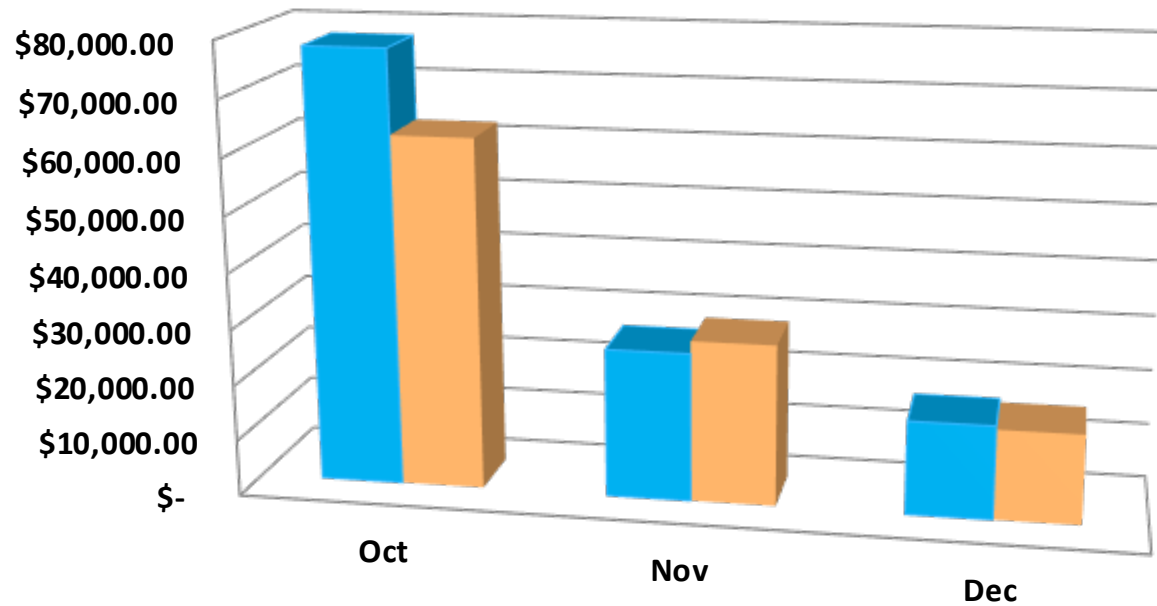


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Accrual Attribution Data

Mexico Beach

Accrual Attribution Data				
	FY26	FY25		
	As of 01/31/26	As of 01/31/25	Variance	Variance %
Oct	\$ 77,694.92	\$ 62,766.88	\$ 14,928.04	23.78%
Nov	\$ 26,607.98	\$ 28,888.66	\$ (2,280.68)	-7.89%
Dec	\$ 16,722.01	\$ 16,105.56	\$ 616.45	3.83%
TOTALS	\$ 121,024.91	\$ 107,761.10	\$ 13,263.81	12.31%



■ As of 01/31/26 ■ As of 01/31/25



Cash / Accrual Breakdown

Mexico Beach
FY2026

		Collected in the Month of:			
		Nov	Dec	Jan	Totals
Accrued to the Month of:	Pre	\$ 489.12	\$ 801.80	\$ 1,506.04	\$ 2,796.96
	Oct	\$ 75,123.46	\$ 1,369.48	\$ 1,201.98	\$ 77,694.92
	Nov		\$ 25,651.01	\$ 956.97	\$ 26,607.98
	Dec			\$ 16,722.01	\$ 16,722.01
	Jan				\$ -
	Feb				\$ -
	Mar				\$ -
	Apr				\$ -
	May				\$ -
	Jun				\$ -
	Jul				\$ -
	Aug				\$ -
	Sep				\$ -
Post				\$ -	
		\$ 75,612.58	\$ 27,822.29	\$ 20,387.00	\$ 123,821.87

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Mexico Beach

For the Month Ending December 2025

	Current period	Prior periods	Total
Taxes	16,472	2,695	19,167
Penalties	250	920	1,170
Interest	-	50	50
Total Collections	16,722	3,665	20,387

For the Month Ending December 2024

	Current period	Prior periods	Total
Taxes	15,279	588	15,867
Penalties	-	350	350
Interest	-	12	12
Total Collections	15,279	950	16,228

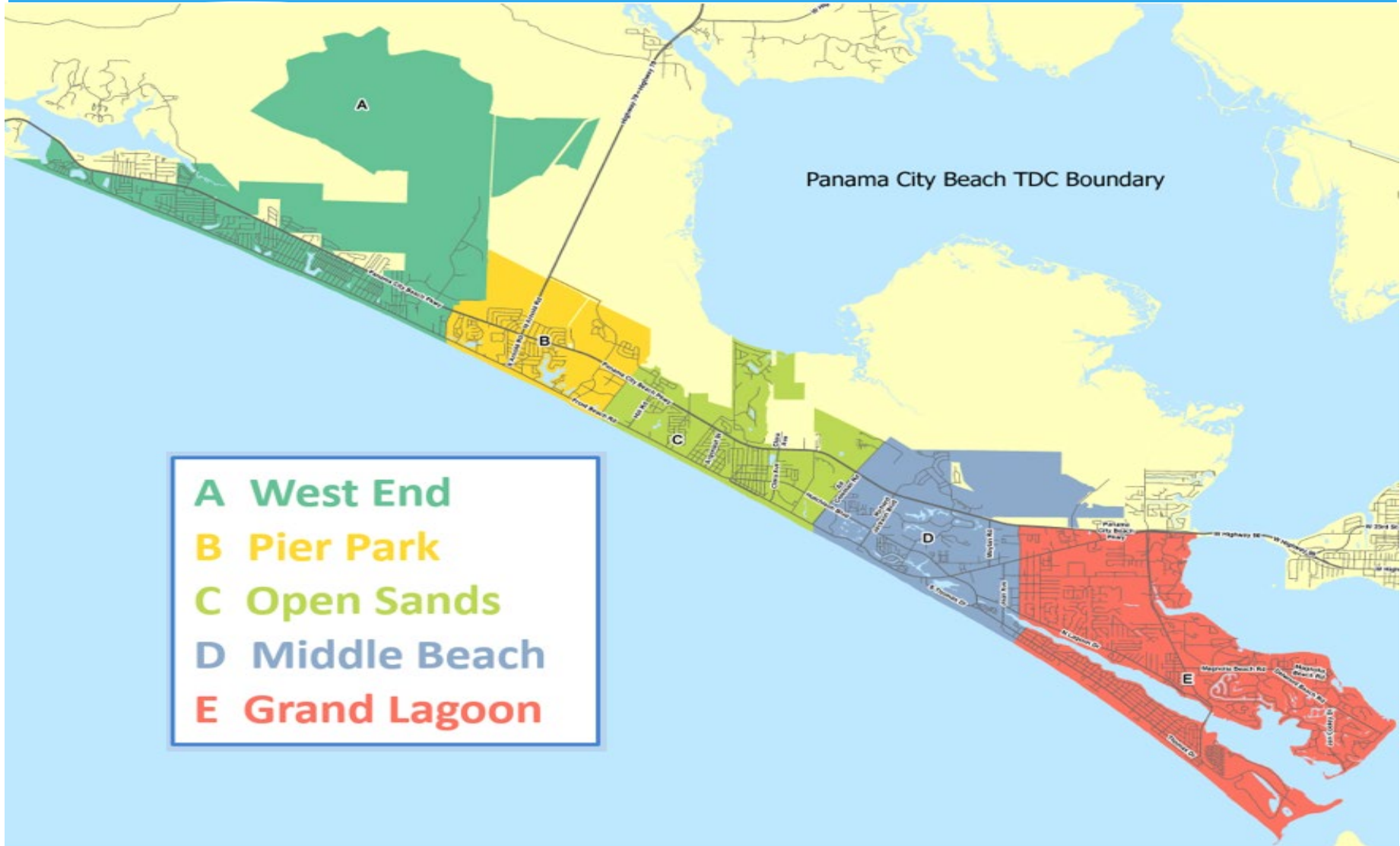
Fiscal Year to Date Through December 2025

	Current period	Prior periods	Total
Taxes	117,196	4,441	121,638
Penalties	300	1,820	2,120
Interest	0	64	64
Total Collections	117,496	6,325	123,822

Fiscal Year to Date Through December 2024

	Current period	Prior periods	Total
Taxes	106,060	5845.27	111,905
Penalties	400	799	1,199
Interest	1	513	513
Total Collections	106,460	7,157	113,617

TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser

 **BILL KINSAUL**
CLERK OF COURT
& COMPTROLLER
BAY COUNTY



Bay County
Geographic Information System

Qlik 
QlikView NPrinting