

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending March 31, 2026

Clerk of Court & Comptroller

Report for Month Ending March 31, 2026

April 30, 2026

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the month ending March 31st, 2026. 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,

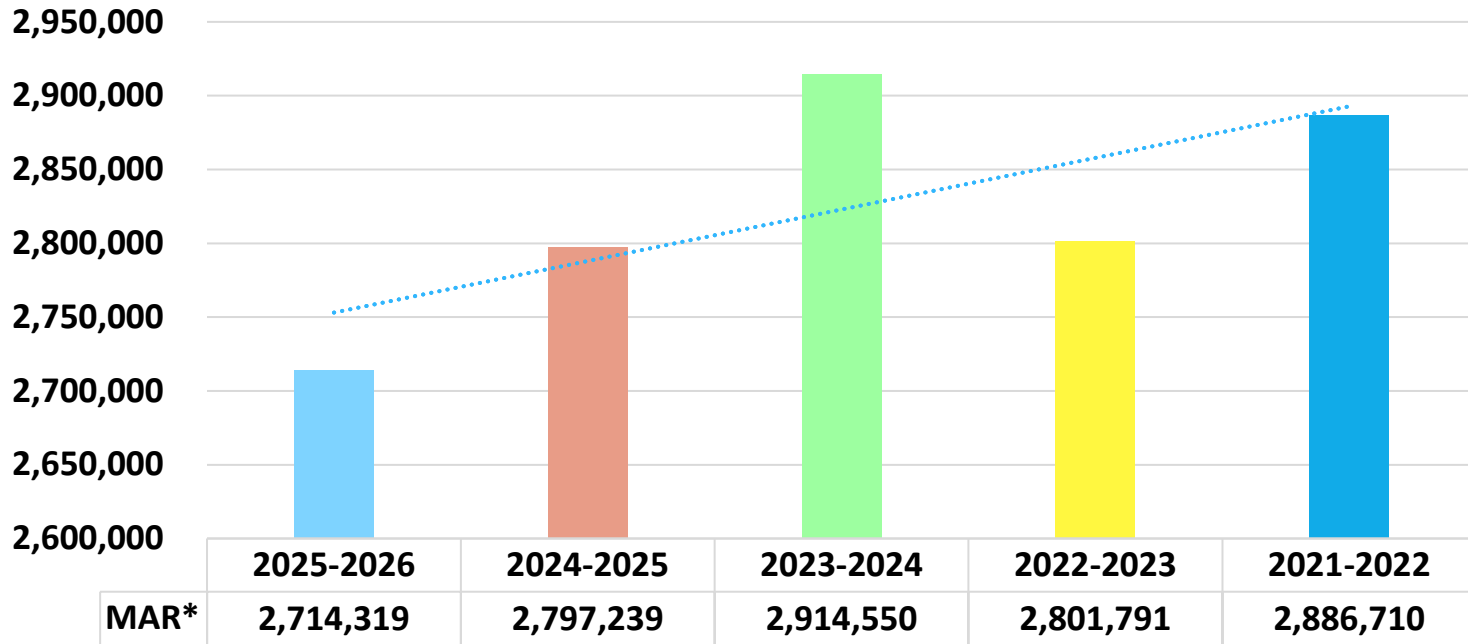
Bill Kinsaul
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

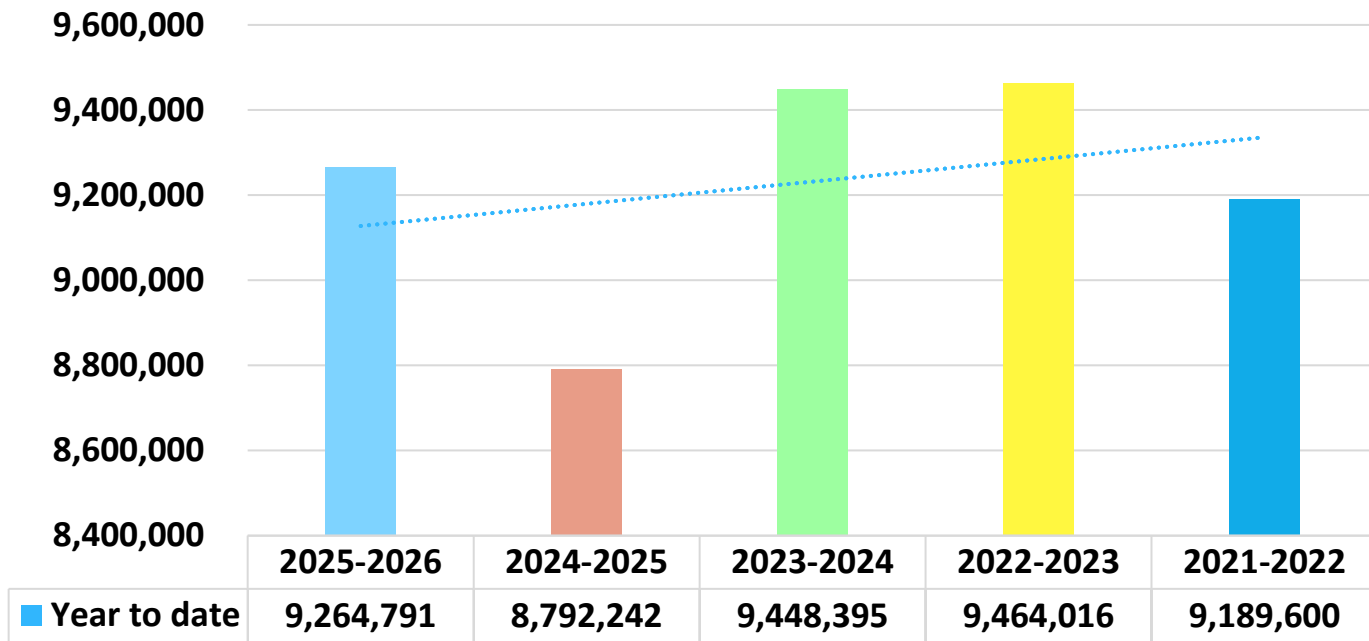
For the Month Ending
March 31, 2026



*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

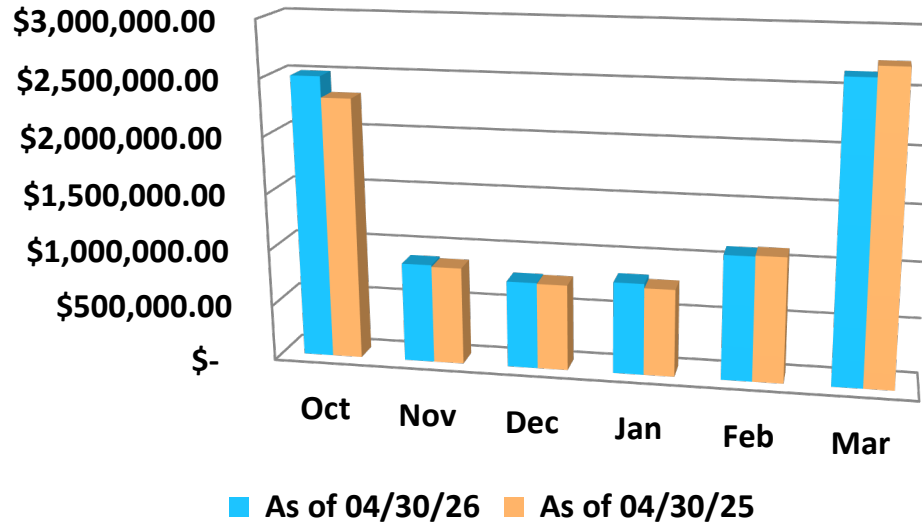
For the Six Months Ending
March 31, 2026



*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).

Accrual Attribution Data

Panama City Beach



Accrual Attribution Data				
	FY26		FY25	
	As of 04/30/26	As of 04/30/25	Variance	Variance %
Oct	\$ 2,500,135.33	\$ 2,317,587.92	\$ 182,547.41	7.88%
Nov	\$ 886,294.89	\$ 870,563.25	\$ 15,731.64	1.81%
Dec	\$ 776,306.44	\$ 769,432.40	\$ 6,874.04	0.89%
Jan	\$ 820,920.51	\$ 783,455.84	\$ 37,464.67	4.78%
Feb	\$ 1,110,724.35	\$ 1,118,207.34	\$ (7,482.99)	-0.67%
Mar	\$ 2,635,567.83	\$ 2,729,678.67	\$ (94,110.84)	-3.45%
Arp-Sep	\$ 849.68	\$ 1,728.05	\$ (878.37)	-50.83%
TOTALS	\$ 8,730,799.03	\$ 8,590,653.47	\$ 140,145.56	1.63%

Cash / Accrual Breakdown

Panama City Beach FY2026

		Collected in the Month of:						
		Nov	Dec	Jan	Feb	Mar	Apr	Totals
Accrued to the Month of:	Pre	\$ 81,021.88	\$ 355,951.56	\$ 24,893.46	\$ 20,006.16	\$ 25,309.42	\$ 26,809.80	\$ 533,992.28
	Oct	\$ 2,271,550.46	\$ 53,584.14	\$ 148,610.86	\$ 2,246.43	\$ 22,979.37	\$ 1,164.07	\$2,500,135.33
	Nov		\$ 788,079.98	\$ 37,761.54	\$ 3,412.06	\$ 55,500.36	\$ 1,540.95	\$ 886,294.89
	Dec		\$ 376.75	\$ 683,487.00	\$ 36,288.63	\$ 49,088.58	\$ 7,065.48	\$ 776,306.44
	Jan			\$ 508.87	\$ 724,136.73	\$ 89,919.03	\$ 6,355.88	\$ 820,920.51
	Feb			\$ 85.00	\$ 255.78	\$ 1,074,991.08	\$ 35,392.49	\$1,110,724.35
	Mar			\$ 85.00		\$ 342.20	\$ 2,635,140.63	\$2,635,567.83
	Apr						\$ 849.68	\$ 849.68
	May							\$ -
	Jun							\$ -
	Jul							\$ -
	Aug							\$ -
	Sep							\$ -
Post							\$ -	
		\$ 2,352,572.34	\$ 1,197,992.43	\$ 895,431.73	\$ 786,345.79	\$ 1,318,130.04	\$ 2,714,318.98	\$9,264,791.31

*Note: This report delineates the accrual attribution of tax revenues and other fees collected within a given reporting period.



Schedule of Collection Allocation

Panama City Beach

For the Month Ending March 2026

	Current period	Prior periods	Total
Taxes	2,614,527	55,759	2,670,285
Penalties	21,347	21,960	43,307
Interest	117	610	727
Total Collections	2,635,990	78,329	2,714,319

For the Month Ending March 2025

	Current period	Prior periods	Total
Taxes	2,705,557	50,136	2,755,692
Penalties	22,571	15,397	37,967
Interest	105	3,474	3,579
Total Collections	2,728,233	69,006	2,797,239

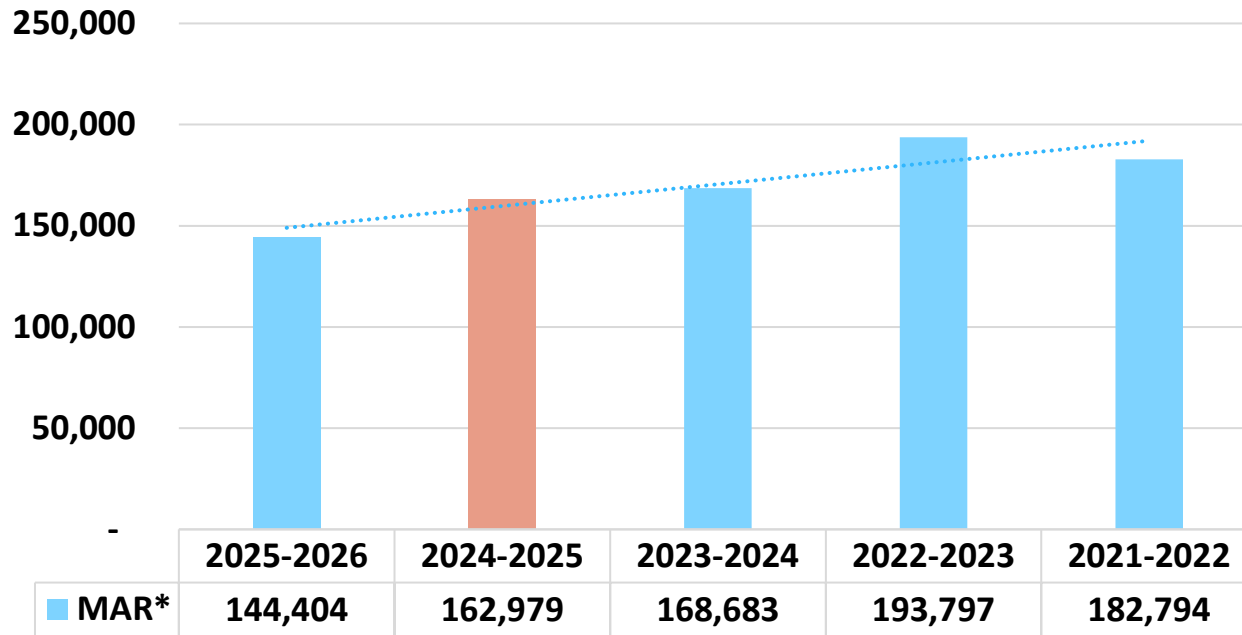
Fiscal Year to Date Through March 2026

	Current period	Prior periods	Total
Taxes	8,145,207	906,091	9,051,299
Penalties	34,537	161,595	196,132
Interest	144	17,216	17,360
Total Collections	8,179,889	1,084,902	9,264,791

Fiscal Year to Date Through March 2025

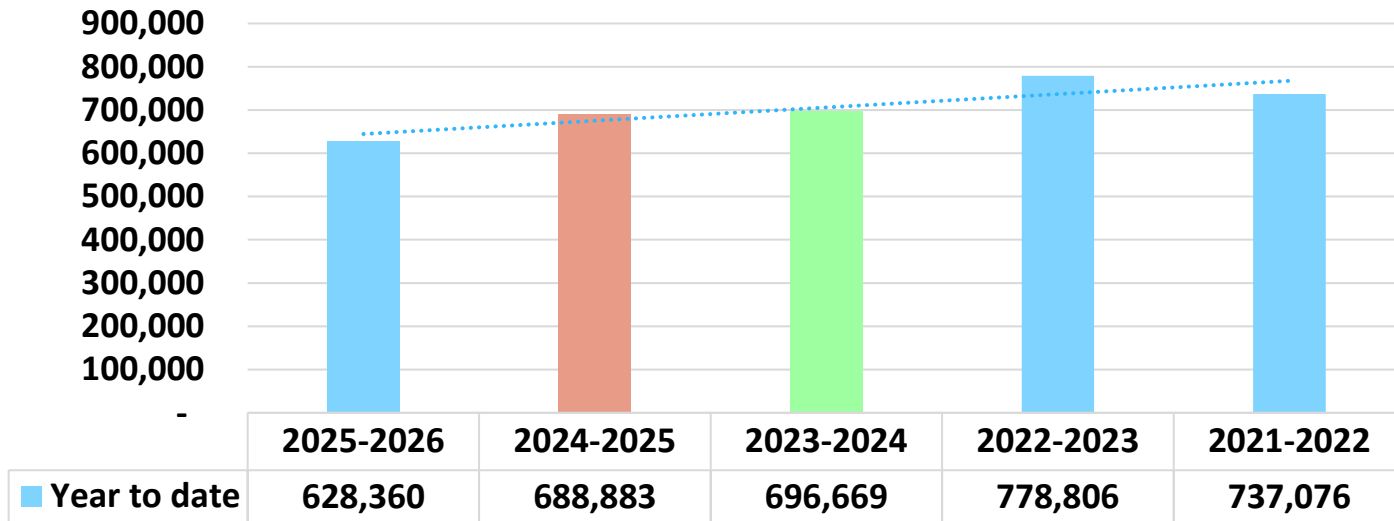
	Current period	Prior periods	Total
Taxes	8,331,544	332,113	8,663,657
Penalties	50,941	63,603	114,544
Interest	110	13,930	14,041
Total Collections	8,382,595	409,646	8,792,242

For the Month Ending March 31, 2026



*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).

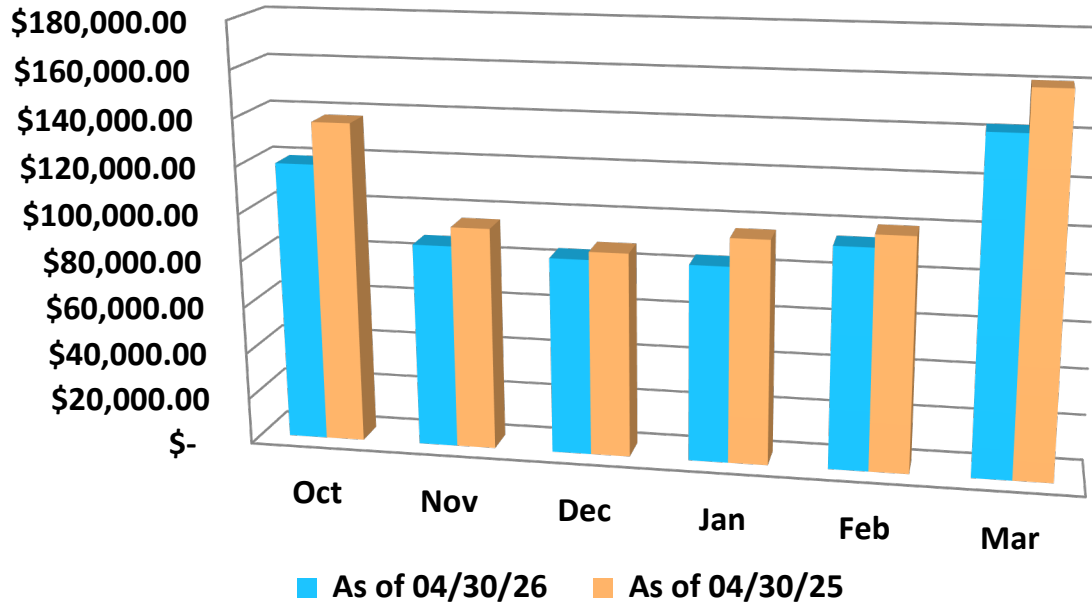
For the Six Months Ending March 31, 2026



*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).

Accrual Attribution Data

Panama City



Accrual Attribution Data				
	FY26		FY25	
	As of 04/30/26	As of 04/30/25	Variance	Variance %
Oct	\$ 119,450.76	\$ 137,302.34	\$ (17,851.58)	-13.00%
Nov	\$ 87,291.05	\$ 95,404.05	\$ (8,113.00)	-8.50%
Dec	\$ 84,226.92	\$ 87,663.79	\$ (3,436.87)	-3.92%
Jan	\$ 84,157.07	\$ 96,068.36	\$ (11,911.29)	-12.40%
Feb	\$ 94,752.40	\$ 100,167.43	\$ (5,415.03)	-5.41%
Mar	\$ 142,781.50	\$ 160,638.14	\$ (17,856.64)	-11.12%
TOTALS	\$ 612,659.70	\$ 677,244.11	\$ (64,584.41)	-9.54%



Cash / Accrual Breakdown

Panama City
FY2026

		Collected in the Month of:						Totals
		Nov	Dec	Jan	Feb	Mar	Apr	
Accrued to the Month of:	Pre	\$ 9,348.34	\$ 2,914.74	\$ 418.87	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 15,700.31
	Oct	\$ 116,161.38	\$ 2,707.87	\$ 581.51	\$ -	\$ -	\$ -	\$119,450.76
	Nov		\$ 85,320.33	\$ 1,866.50	\$ -	\$ 104.22	\$ -	\$ 87,291.05
	Dec			\$ 80,654.91	\$ 3,005.53	\$ 566.48	\$ -	\$ 84,226.92
	Jan				\$ 81,454.92	\$ 2,652.15	\$ 50.00	\$ 84,157.07
	Feb					\$ 94,186.07	\$ 566.33	\$ 94,752.40
	Mar						\$ 142,781.50	\$142,781.50
	Apr							\$ -
	May							\$ -
	Jun							\$ -
	Jul							\$ -
	Aug							\$ -
	Sep							\$ -
Post							\$ -	
		\$ 125,509.72	\$ 90,942.94	\$ 83,521.79	\$ 85,466.57	\$ 98,515.04	\$ 144,403.95	\$628,360.01

*Note: This report delineates the accrual attribution of tax revenues and other fees collected within a given reporting period.



Schedule of Collection Allocation

Panama City

For the Month Ending March 2026

	Current period	Prior periods	Total
Taxes	142,681	1,321	144,002
Penalties	100	300	400
Interest	0	2	2
Total Collections	142,782	1,622	144,404

For the Month Ending March 2025

	Current period	Prior periods	Total
Taxes	160,538	1,649	162,186
Penalties	100	650	750
Interest	0	42	42
Total Collections	160,638	2,340	162,979

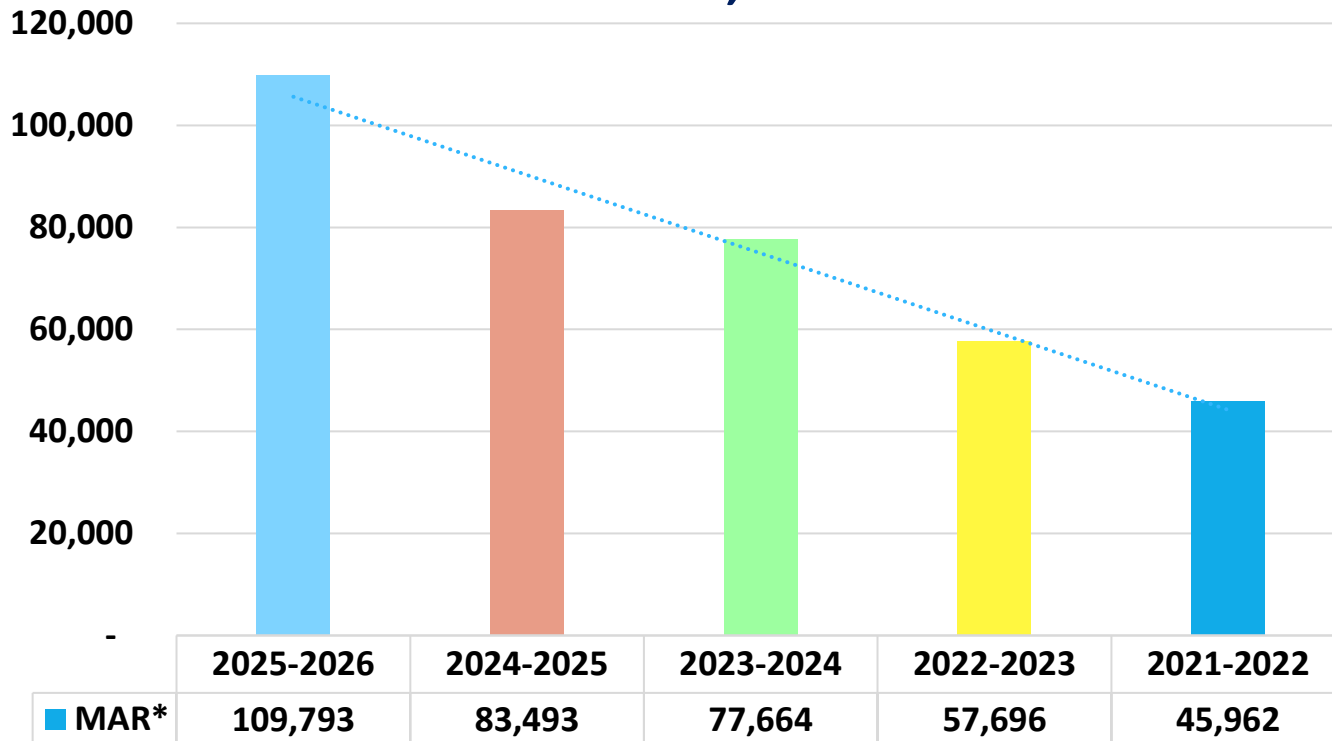
Fiscal Year to Date Through March 2026

	Current period	Prior periods	Total
Taxes	599,853	22,644	622,497
Penalties	705	4,889	5,594
Interest	1	268	269
Total Collections	600,559	27,801	628,360

Fiscal Year to Date Through March 2025

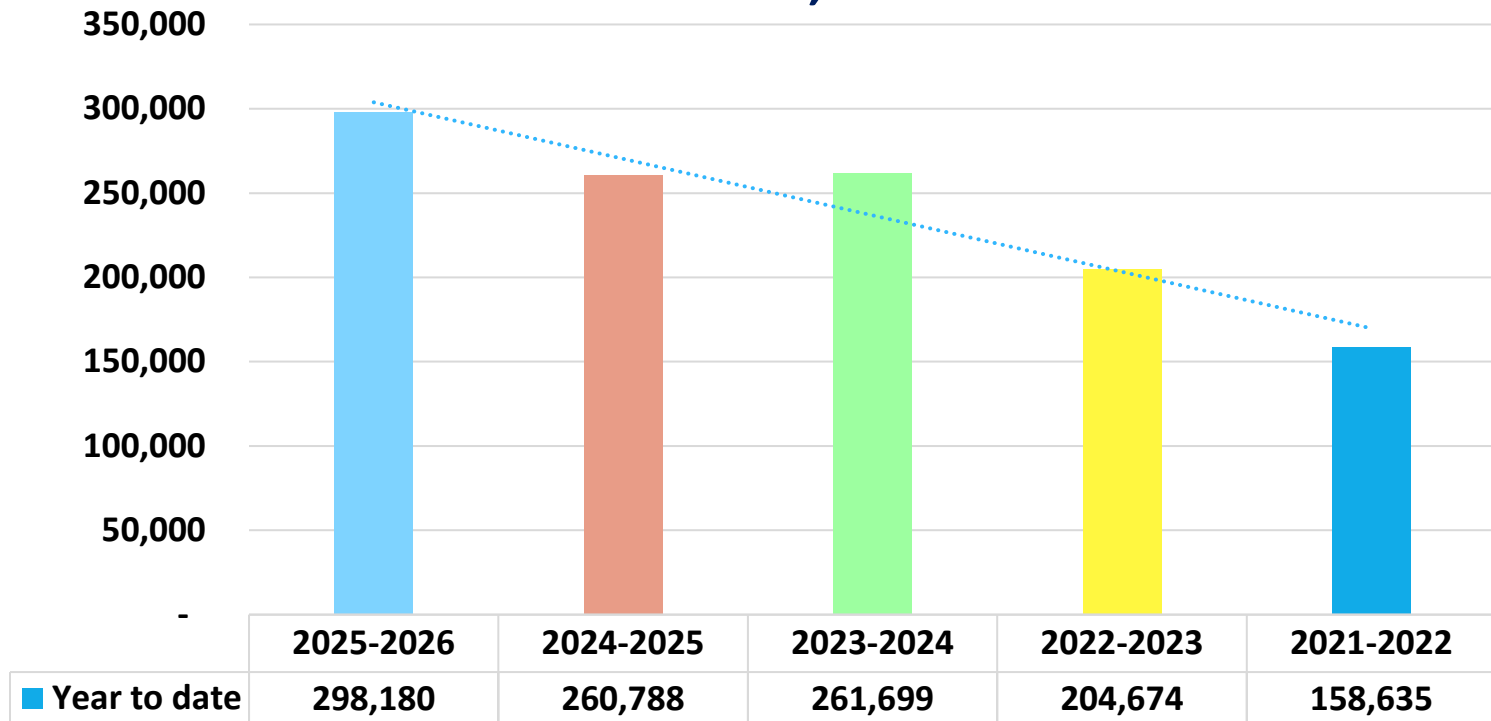
	Current period	Prior periods	Total
Taxes	665,624	17,640	683,263
Penalties	450	4,862	5,312
Interest	2	305	307
Total Collections	666,076	22,806	688,882

For the Month Ending March 31, 2026



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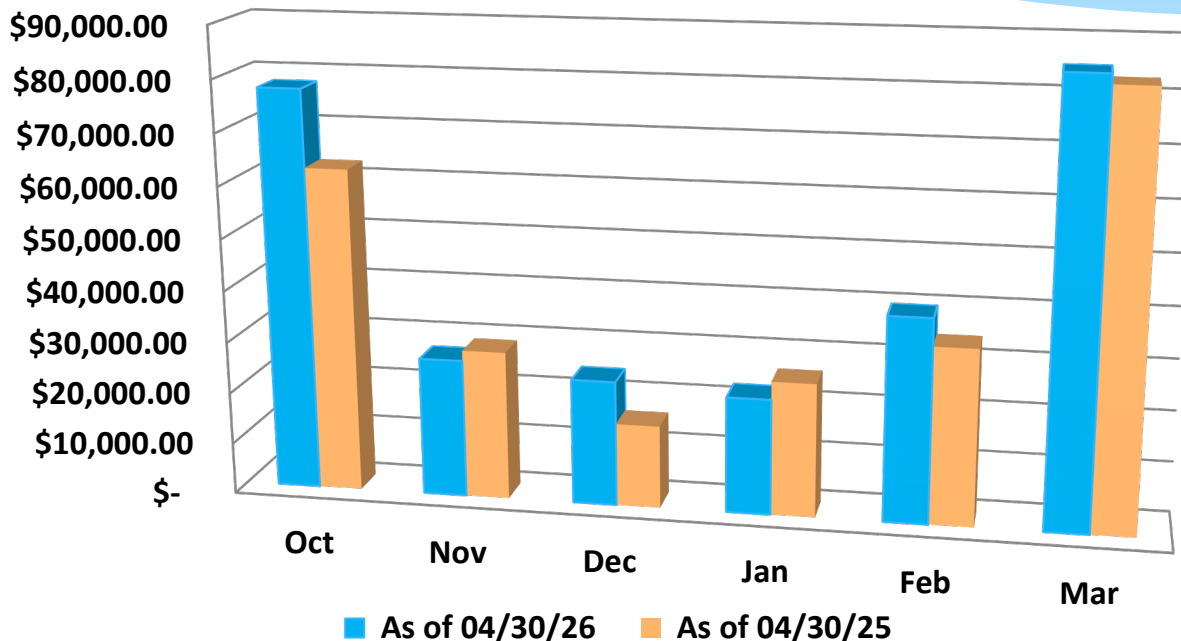
For the Six Months Ending March 31, 2026



*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).

Accrual Attribution Data

Mexico Beach



Accrual Attribution Data				
	FY26		FY25	
	As of 04/30/26	As of 04/30/25	Variance	Variance %
Oct	\$ 77,694.92	\$ 62,816.88	\$ 14,878.04	23.68%
Nov	\$ 26,892.56	\$ 28,938.66	\$ (2,046.10)	-7.07%
Dec	\$ 24,347.59	\$ 16,155.56	\$ 8,192.03	50.71%
Jan	\$ 22,588.38	\$ 26,081.39	\$ (3,493.01)	-13.39%
Feb	\$ 39,662.81	\$ 34,328.23	\$ 5,334.58	15.54%
Mar	\$ 84,783.88	\$ 82,870.86	\$ 1,913.02	2.31%
TOTALS	\$ 275,970.14	\$ 251,191.58	\$ 24,778.56	9.86%



Cash / Accrual Breakdown

Mexico Beach
FY2026

	Collected in the Month of:						Totals
	Nov	Dec	Jan	Feb	Mar	Apr	
Pre	\$ 489.12	\$ 801.80	\$ 1,506.04	\$ -	\$ 2,940.66	\$ 16,472.38	\$ 22,210.00
Oct	\$ 75,123.46	\$ 1,369.48	\$ 1,201.98	\$ -	\$ -	\$ -	\$ 77,694.92
Nov		\$ 25,651.01	\$ 956.97	\$ 234.58	\$ 50.00	\$ -	\$ 26,892.56
Dec			\$ 16,722.01	\$ 425.84	\$ 459.24	\$ 6,740.50	\$ 24,347.59
Jan				\$ 20,255.53	\$ 2,282.85	\$ 50.00	\$ 22,588.38
Feb					\$ 37,917.01	\$ 1,745.80	\$ 39,662.81
Mar						\$ 84,783.88	\$ 84,783.88
Apr							\$ -
May							\$ -
Jun							\$ -
Jul							\$ -
Aug							\$ -
Sep							\$ -
Post							\$ -
	\$ 75,612.58	\$ 27,822.29	\$ 20,387.00	\$ 20,915.95	\$ 43,649.76	\$ 109,792.56	\$ 298,180.14

*Note: This report delineates the accrual attribution of tax revenues and other fees collected within a given reporting period.

Schedule of Collection Allocation

Mexico Beach

For the Month Ending March 2026

	Current period	Prior periods	Total
Taxes	84,433	24,356	108,789
Penalties	350	644	994
Interest	1	9	10
Total Collections	84,784	25,009	109,793

For the Month Ending March 2025

	Current period	Prior periods	Total
Taxes	82,569	71	82,640
Penalties	300	550	850
Interest	2	1	2
Total Collections	82,871	622	83,493

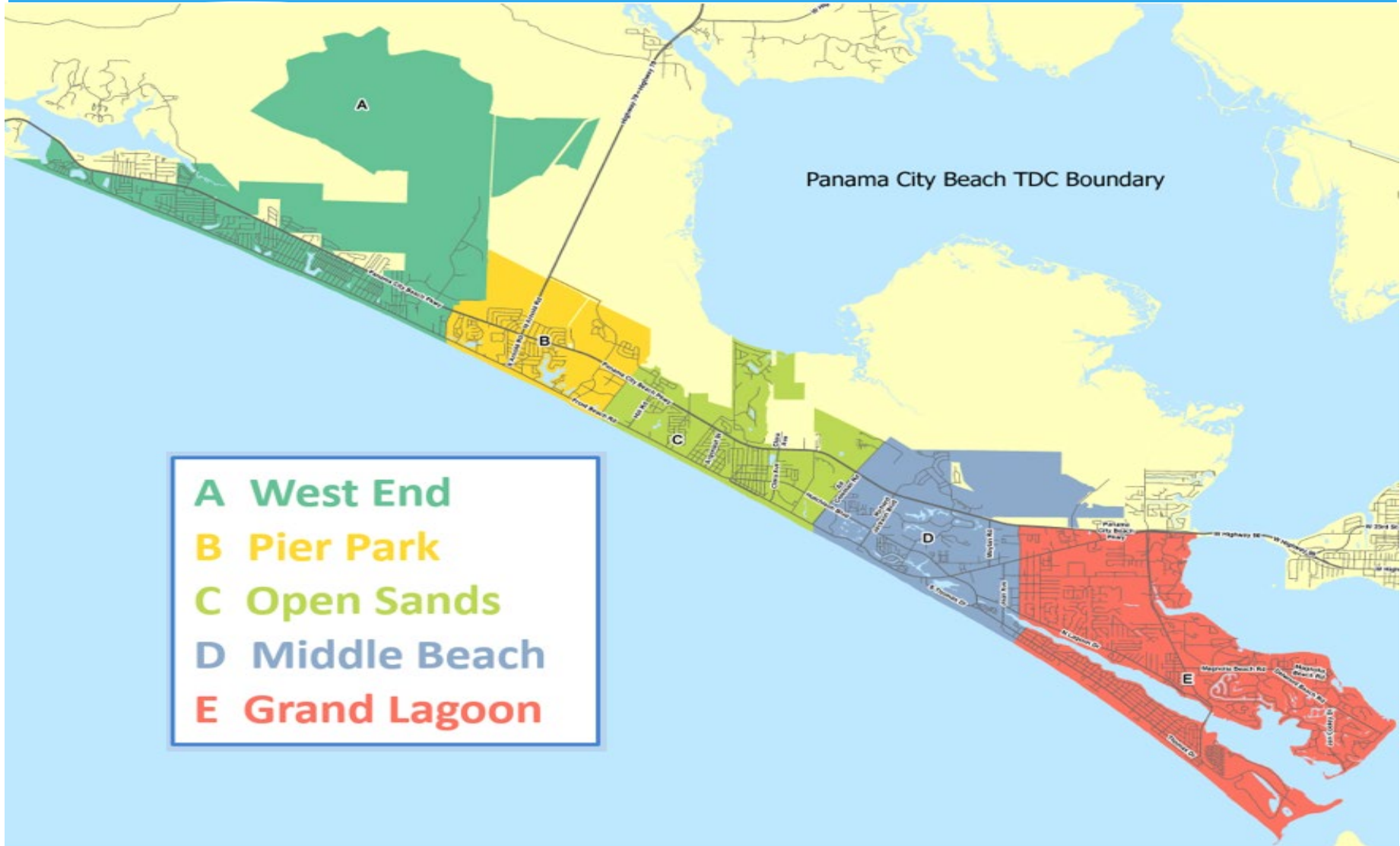
Fiscal Year to Date Through March 2026

	Current period	Prior periods	Total
Taxes	259,352	33,625	292,977
Penalties	1,100	4,014	5,114
Interest	1	88	90
Total Collections	260,453	37,727	298,180

Fiscal Year to Date Through March 2025

	Current period	Prior periods	Total
Taxes	245,071	11,397	256,467
Penalties	1,250	2,049	3,299
Interest	4	1,018	1,022
Total Collections	246,324	14,464	260,788

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

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