

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending May 31, 2026

Clerk of Court & Comptroller

Report for Month Ending May 31, 2026

June 30, 2026

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the month ending May 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,

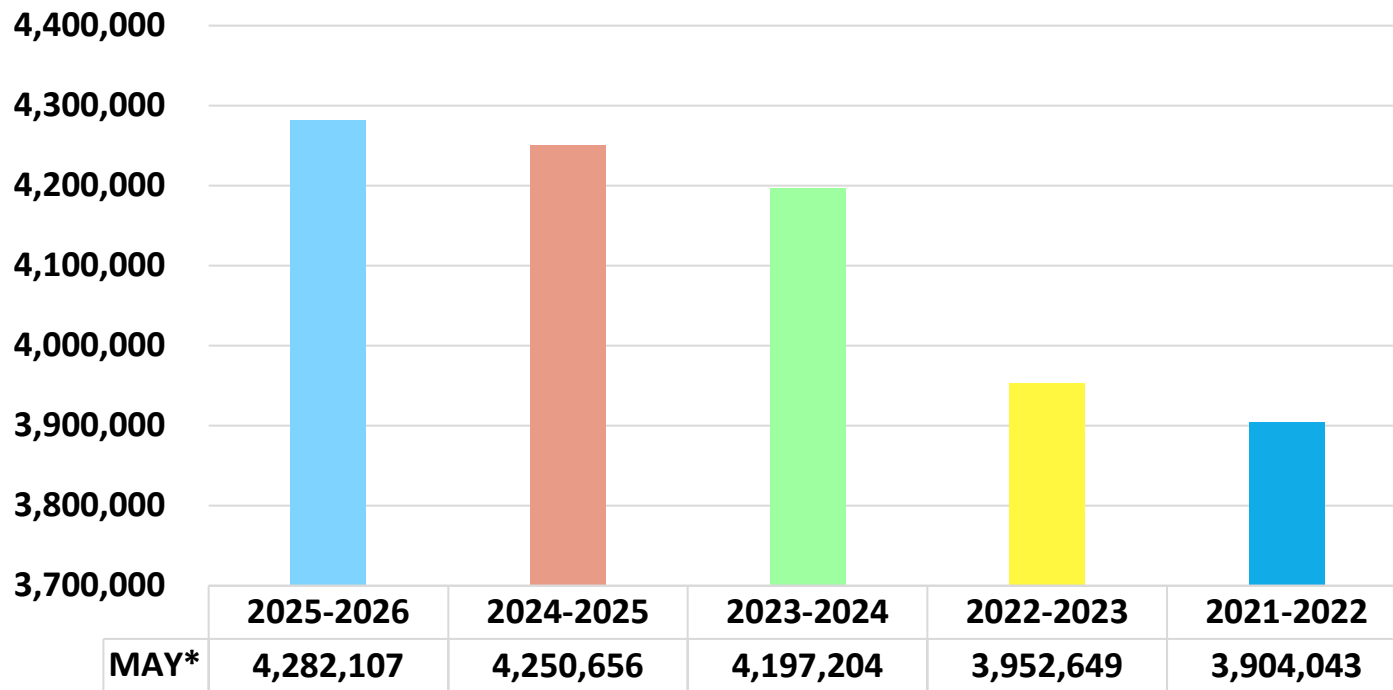
Bill Kinsaul
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

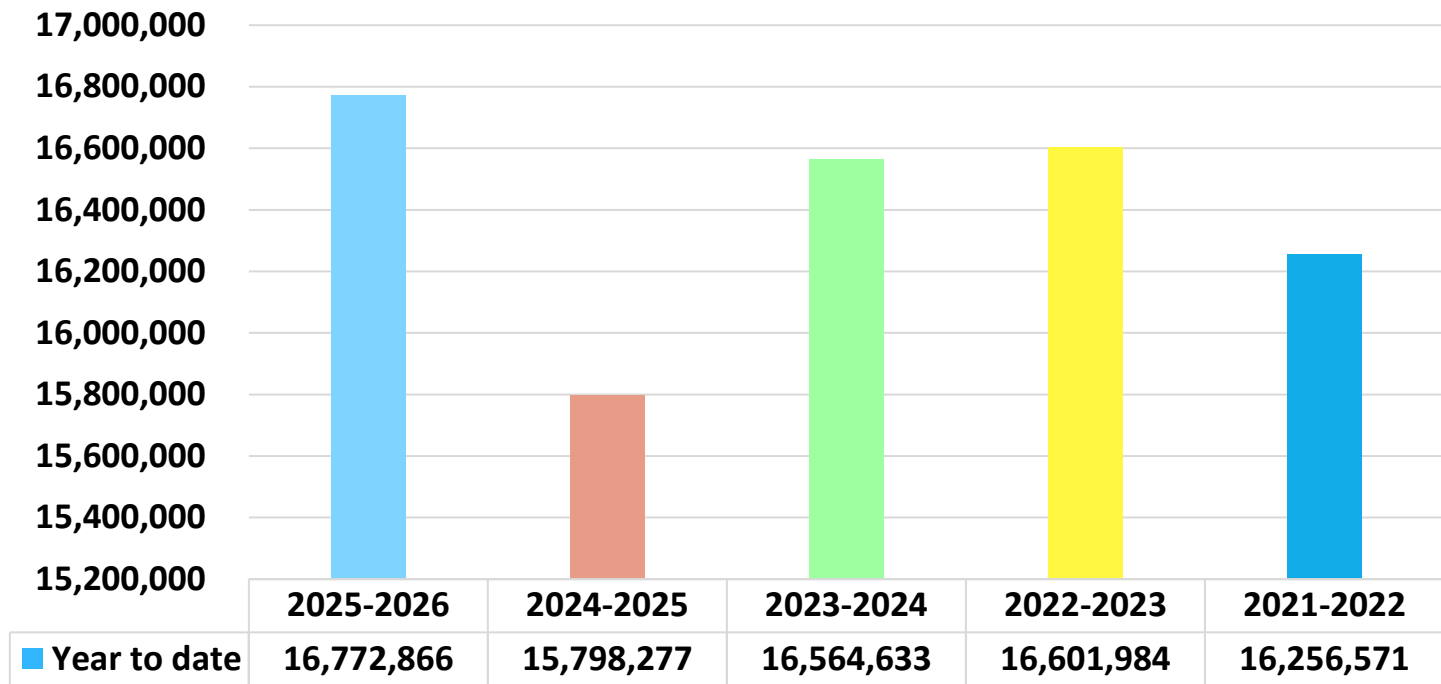
For the Month Ending
May 31, 2026



*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 Eight Months Ending
May 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 06/30/26	As of 06/30/25	Variance	Variance %
Oct	\$ 2,508,710.65	\$ 2,319,374.08	\$ 189,336.57	8.16%
Nov	\$ 887,463.50	\$ 872,510.53	\$ 14,952.97	1.71%
Dec	\$ 794,219.37	\$ 772,241.70	\$ 21,977.67	2.85%
Jan	\$ 828,427.61	\$ 813,290.46	\$ 15,137.15	1.86%
Feb	\$ 1,124,096.91	\$ 1,126,353.75	\$ (2,256.84)	-0.20%
Mar	\$ 2,726,662.68	\$ 2,805,234.32	\$ (78,571.64)	-2.80%
Apr	\$ 3,216,363.68	\$ 2,762,821.23	\$ 453,542.45	16.42%
May	\$ 4,086,346.57	\$ 4,085,392.18	\$ 954.39	0.02%
Jun-Sep	\$ 807.49	\$ 9,978.72		
TOTALS	\$ 16,173,098.46	\$ 15,567,196.97	\$ 605,901.49	3.89%

\$5,000,000.00

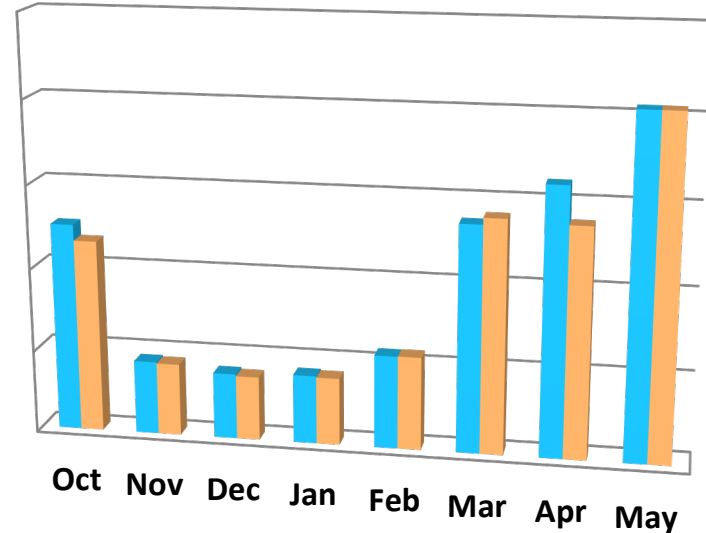
\$4,000,000.00

\$3,000,000.00

\$2,000,000.00

\$1,000,000.00

\$-



■ As of 06/30/26 ■ As of 06/30/25



Bay County
Tourist Development Council

Cash / Accrual Breakdown

Panama City Beach FY2026

	Collected in the Month of:								
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Totals
Pre	\$ 81,021.88	\$ 355,951.56	\$ 24,893.46	\$ 20,006.16	\$ 25,309.42	\$ 26,809.80	\$ 22,816.51	\$ 42,958.52	\$ 599,767.31
Oct	\$ 2,271,550.46	\$ 53,584.14	\$ 148,610.86	\$ 2,246.43	\$ 22,979.37	\$ 1,164.07	\$ 6,530.41	\$ 2,044.91	\$ 2,508,710.65
Nov		\$ 788,079.98	\$ 37,761.54	\$ 3,412.06	\$ 55,500.36	\$ 1,540.95	\$ 628.51	\$ 540.10	\$ 887,463.50
Dec		\$ 376.75	\$ 683,487.00	\$ 36,288.63	\$ 49,088.58	\$ 7,065.48	\$ 10,518.86	\$ 7,394.07	\$ 794,219.37
Jan			\$ 508.87	\$ 724,136.73	\$ 89,919.03	\$ 6,355.88	\$ 6,363.39	\$ 1,143.71	\$ 828,427.61
Feb			\$ 85.00	\$ 255.78	\$ 1,074,991.08	\$ 35,392.49	\$ 10,811.72	\$ 2,560.84	\$ 1,124,096.91
Mar			\$ 85.00		\$ 342.20	\$ 2,635,140.63	\$ 72,852.19	\$ 18,242.66	\$ 2,726,662.68
Apr						\$ 849.68	\$ 3,094,620.22	\$ 120,893.78	\$ 3,216,363.68
May							\$ 826.11	\$ 4,085,520.46	\$ 4,086,346.57
Jun								\$ 807.49	\$ 807.49
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	\$ 3,225,967.92	\$ 4,282,106.54	\$ 16,772,865.77

***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 May 2026

	Current period	Prior periods	Total
Taxes	4,079,531	168,281	4,247,811
Penalties	6,750	24,672	31,422
Interest	47	2,826	2,874
Total Collections	4,086,328	195,779	4,282,107

Fiscal Year to Date Through May 2026

	Current period	Prior periods	Total
Taxes	15,310,705	1,178,467	16,489,172
Penalties	50,668	210,767	261,435
Interest	291	21,969	22,259
Total Collections	15,361,663	1,411,202	16,772,866

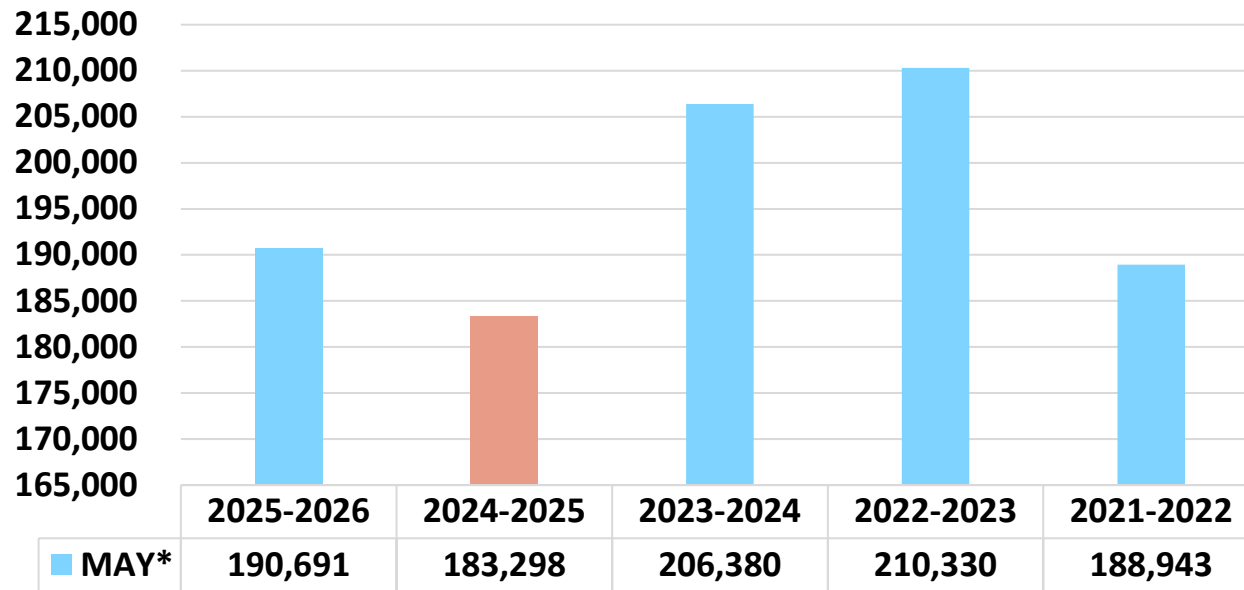
For the Month Ending May 2025

	Current period	Prior periods	Total
Taxes	4,077,250	124,692	4,201,942
Penalties	16,752	29,979	46,731
Interest	17	1,965	1,982
Total Collections	4,094,019	156,636	4,250,656

Fiscal Year to Date Through May 2025

	Current period	Prior periods	Total
Taxes	15,065,854	533,895	15,599,749
Penalties	74,214	107,365	181,579
Interest	240	16,709	16,950
Total Collections	15,140,308	657,969	15,798,277

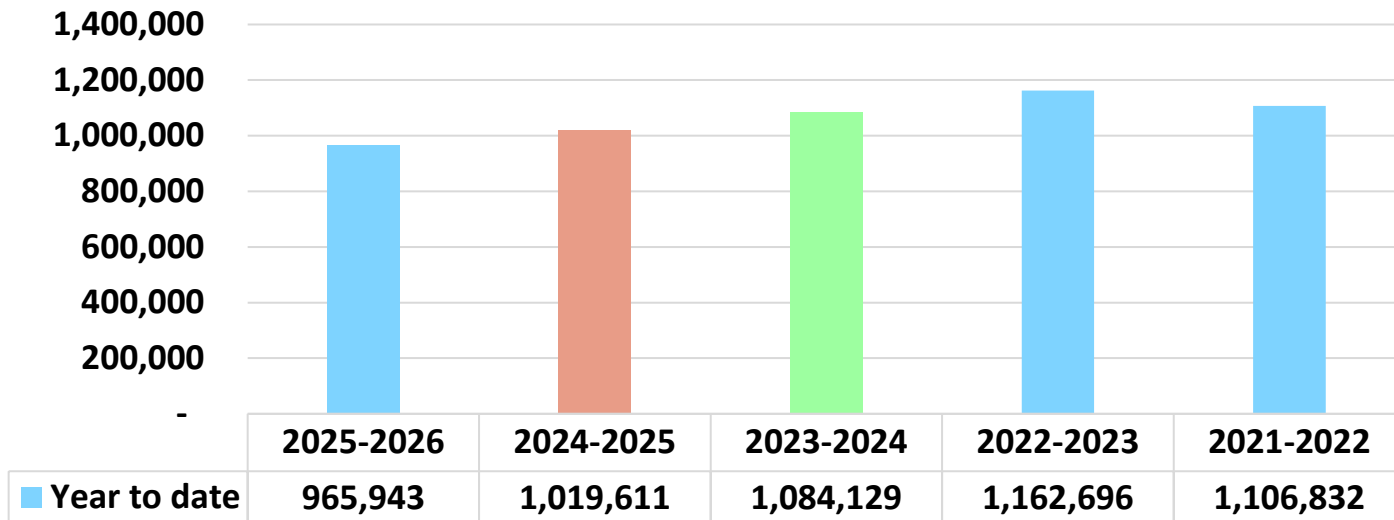
For the Month Ending May 31, 2026



*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 Eight Months Ending May 31, 2026

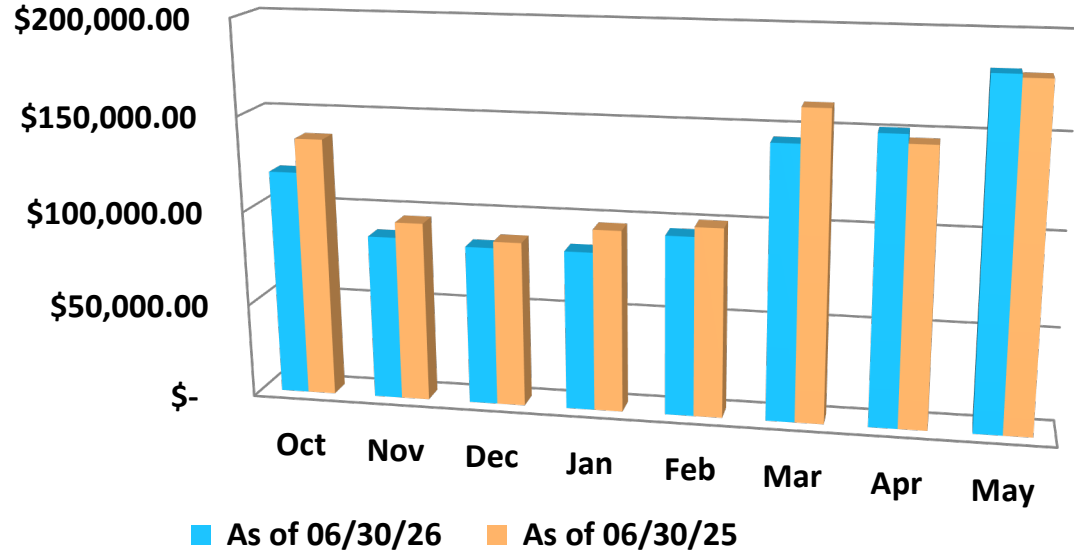


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Accrual Attribution Data

Panama City

Accrual Attribution Data				
	FY26	FY25		
	As of 06/30/26	As of 06/30/25	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	\$ 84,303.07	\$ 87,663.79	\$ (3,360.72)	-3.83%
Jan	\$ 84,439.50	\$ 96,465.33	\$ (12,025.83)	-12.47%
Feb	\$ 95,146.85	\$ 100,224.81	\$ (5,077.96)	-5.07%
Mar	\$ 144,375.79	\$ 162,356.78	\$ (17,980.99)	-11.07%
Apr	\$ 151,067.14	\$ 146,306.47	\$ 4,760.67	3.25%
May	\$ 181,701.53	\$ 179,929.25	\$ 1,772.28	0.98%
TOTALS	\$ 947,775.69	\$ 1,005,652.82	\$ (57,877.13)	-5.76%



Cash / Accrual Breakdown

Panama City
FY2026

Accrued to the Month of:	Collected in the Month of:																	
	Nov		Dec		Jan		Feb		Mar		Apr		May		Jun		Totals	
	Pre	\$ 9,348.34	\$ 2,914.74	\$ 418.87	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 1,460.91	\$ 18,167.34							
	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	\$ -	\$ 76.15	\$ -	\$ 84,303.07								
	Jan				\$ 81,454.92	\$ 2,652.15	\$ 50.00	\$ 282.43	\$ -	\$ 84,439.50								
	Feb					\$ 94,186.07	\$ 566.33	\$ 275.45	\$ 119.00	\$ 95,146.85								
	Mar						\$ 142,781.50	\$ 877.99	\$ 716.30	\$ 144,375.79								
	Apr							\$ 144,374.02	\$ 6,693.12	\$ 151,067.14								
May								\$ 181,701.53	\$ 181,701.53									
Jun										\$ -								
Jul										\$ -								
Aug										\$ -								
Sep										\$ -								
Post										\$ -								
	\$ 125,509.72	\$ 90,942.94	\$ 83,521.79	\$ 85,466.57	\$ 98,515.04	\$ 144,403.95	\$ 146,892.16	\$ 190,690.86	\$ 965,943.03									

*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 May 2026

	Current period	Prior periods	Total
Taxes	181,651	7,889	189,540
Penalties	50	1,047	1,097
Interest	0	54	54
Total Collections	181,702	8,989	190,691

Fiscal Year to Date Through May 2026

	Current period	Prior periods	Total
Taxes	925,778	32,393	958,171
Penalties	855	6,585	7,441
Interest	1	330	331
Total Collections	926,635	39,308	965,943

For the Month Ending May 2025

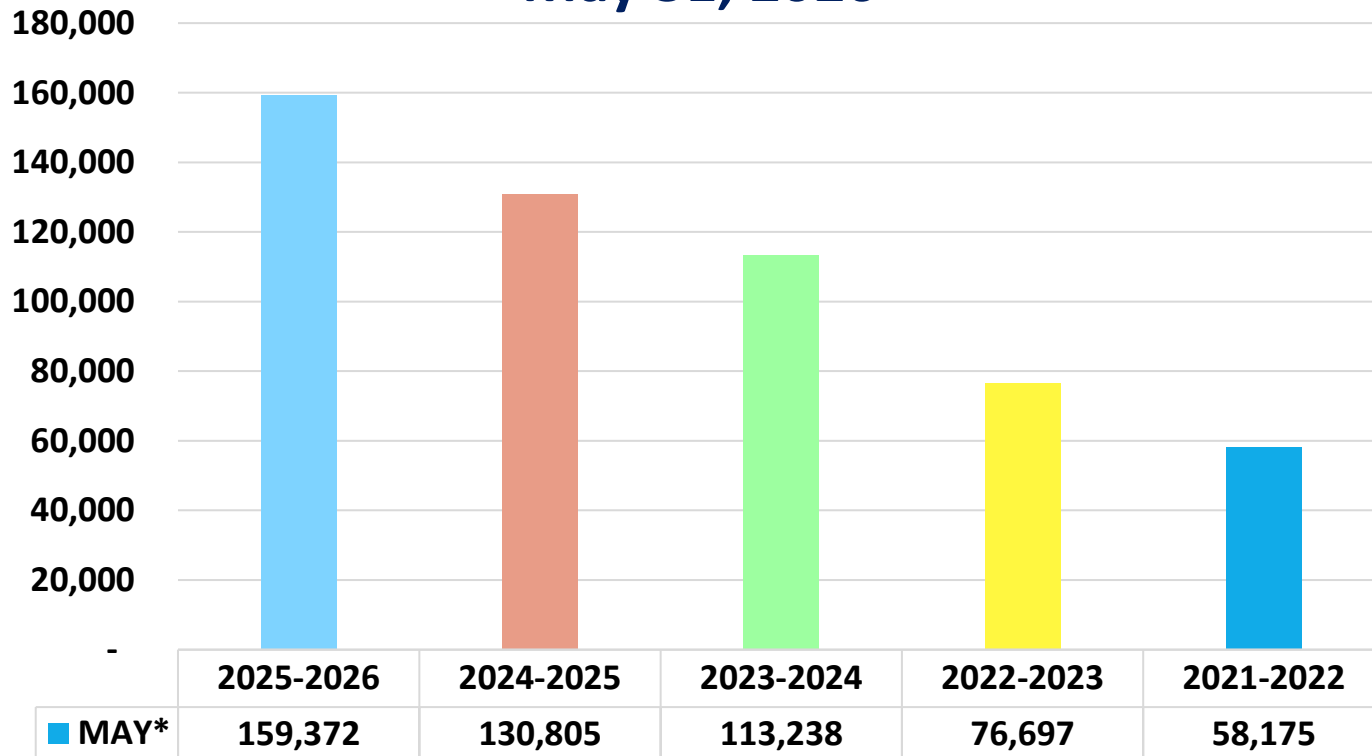
	Current period	Prior periods	Total
Taxes	179,020	1,831	180,852
Penalties	907	1,250	2,157
Interest	2	287	289
Total Collections	179,929	3,369	183,298

Fiscal Year to Date Through May 2025

	Current period	Prior periods	Total
Taxes	990,355	20,434	1,010,789
Penalties	1,507	6,712	8,219
Interest	4	599	603
Total Collections	991,866	27,745	1,019,611



For the Month Ending May 31, 2026

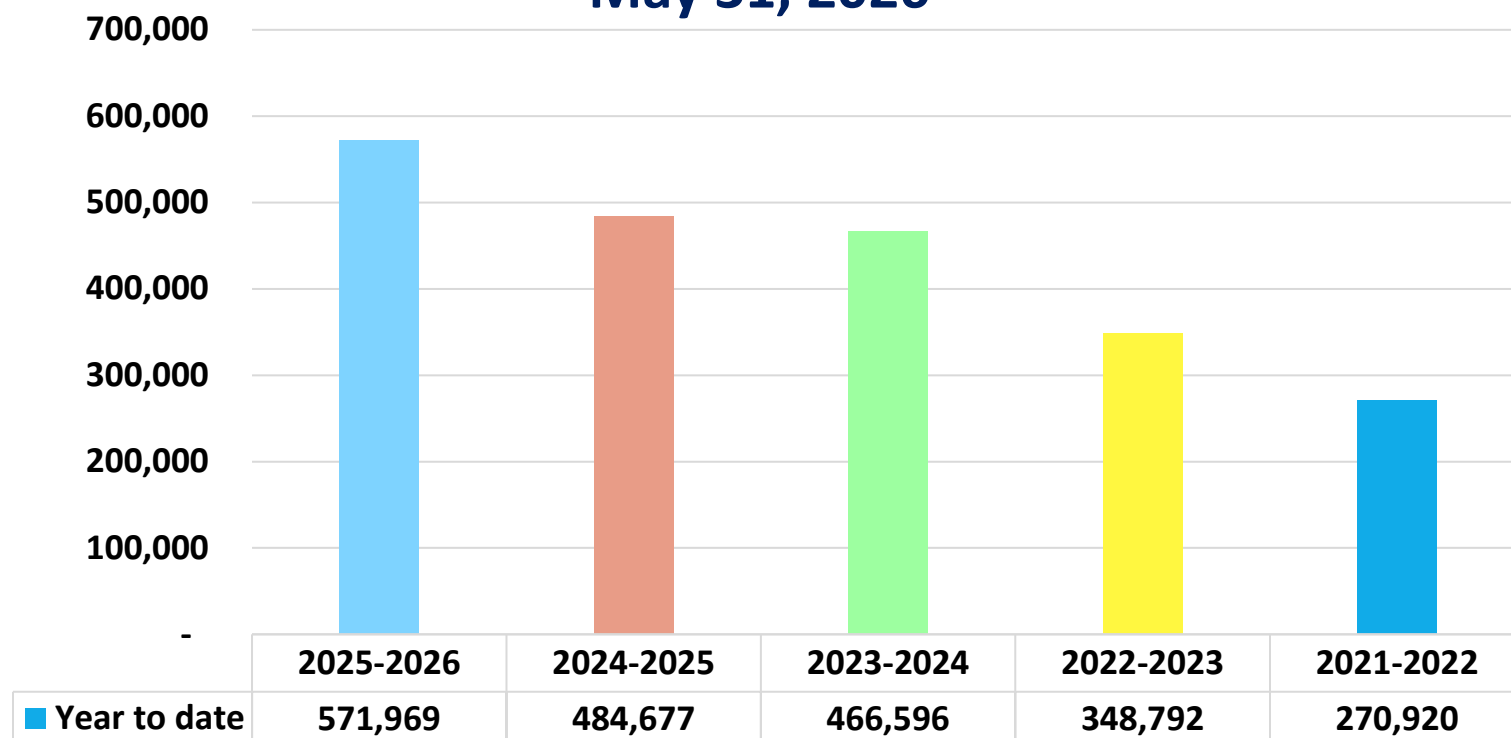


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Cash Collection Analysis:

Mexico Beach

**For the Eight Months Ending
May 31, 2026**

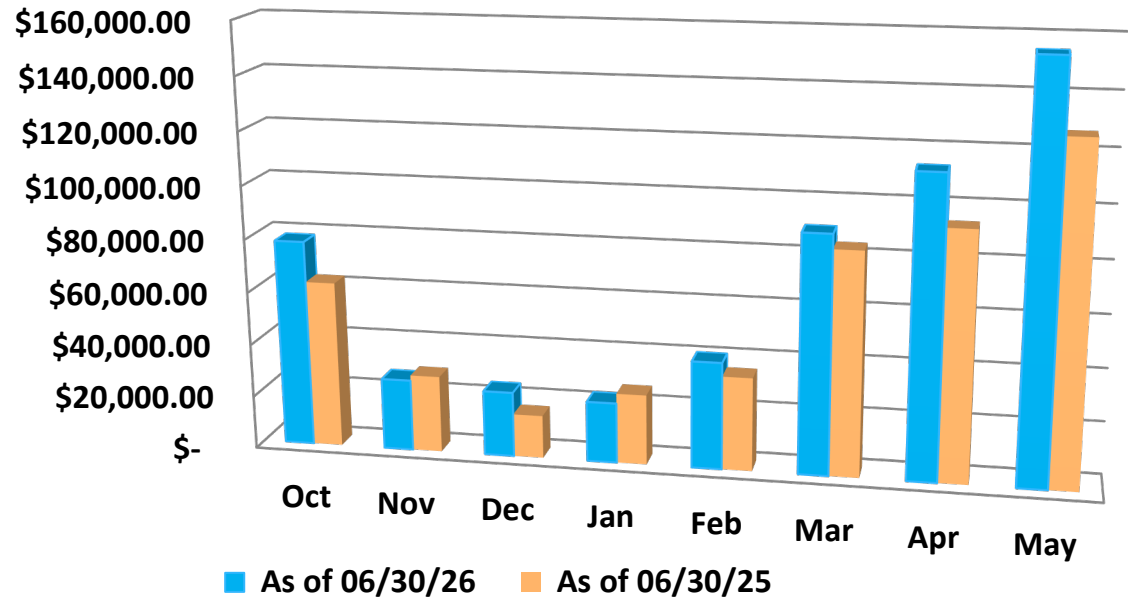


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Accrual Attribution Data

Mexico Beach

Accrual Attribution Data				
	FY26	FY25		
	As of 06/30/26	As of 06/30/25	Variance	Variance %
Oct	\$ 78,019.20	\$ 62,816.88	\$ 15,202.32	24.20%
Nov	\$ 26,892.56	\$ 28,938.66	\$ (2,046.10)	-7.07%
Dec	\$ 24,447.59	\$ 16,155.56	\$ 8,292.03	51.33%
Jan	\$ 22,688.38	\$ 26,442.88	\$ (3,754.50)	-14.20%
Feb	\$ 40,356.38	\$ 35,253.67	\$ 5,102.71	14.47%
Mar	\$ 89,696.15	\$ 84,181.75	\$ 5,514.40	6.55%
Apr	\$ 113,054.53	\$ 93,561.59	\$ 19,492.94	20.83%
May	\$ 154,351.78	\$ 126,940.49	\$ 27,411.29	21.59%
TOTALS	\$ 549,506.57	\$ 474,291.48	\$ 75,215.09	15.86%



Cash / Accrual Breakdown

Mexico Beach
FY2026

Accrued to the Month of:	Collected in the Month of:									
	Nov		Dec	Jan	Feb	Mar	Apr	May	Jun	Totals
	Pre	\$ 489.12	\$ 801.80	\$ 1,506.04	\$ -	\$ 2,940.66	\$ 16,472.38	\$ 202.63	\$ 49.97	\$ 22,462.60
	Oct	\$ 75,123.46	\$ 1,369.48	\$ 1,201.98	\$ -	\$ -	\$ -	\$ -	\$ 324.28	\$ 78,019.20
	Nov		\$ 25,651.01	\$ 956.97	\$ 234.58	\$ 50.00	\$ -	\$ -	\$ -	\$ 26,892.56
	Dec			\$ 16,722.01	\$ 425.84	\$ 459.24	\$ 6,740.50	\$ 100.00	\$ -	\$ 24,447.59
	Jan				\$ 20,255.53	\$ 2,282.85	\$ 50.00	\$ 100.00	\$ -	\$ 22,688.38
	Feb					\$ 37,917.01	\$ 1,745.80	\$ 407.39	\$ 286.18	\$ 40,356.38
	Mar						\$ 84,783.88	\$ 2,748.28	\$ 2,163.99	\$ 89,696.15
	Apr							\$ 110,858.40	\$ 2,196.13	\$ 113,054.53
	May								\$ 154,351.78	\$ 154,351.78
	Jun									\$ -
	Jul									\$ -
	Aug									\$ -
	Sep									\$ -
	Post									\$ -
	\$ 75,612.58	\$ 27,822.29	\$ 20,387.00	\$ 20,915.95	\$ 43,649.76	\$ 109,792.56	\$ 114,416.70	\$ 159,372.33	\$ 571,969.17	

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



Bay County
Tourist Development Council

Schedule of Collection Allocation

Mexico Beach

For the Month Ending May 2026

	Current period	Prior periods	Total
Taxes	154,302	4,206	158,508
Penalties	50	749	799
Interest	-	66	66
Total Collections	154,352	5,021	159,372

For the Month Ending May 2025

	Current period	Prior periods	Total
Taxes	126,453	3,142	129,594
Penalties	487	700	1,187
Interest	1	23	24
Total Collections	126,940	3,865	130,805

Fiscal Year to Date Through May 2026

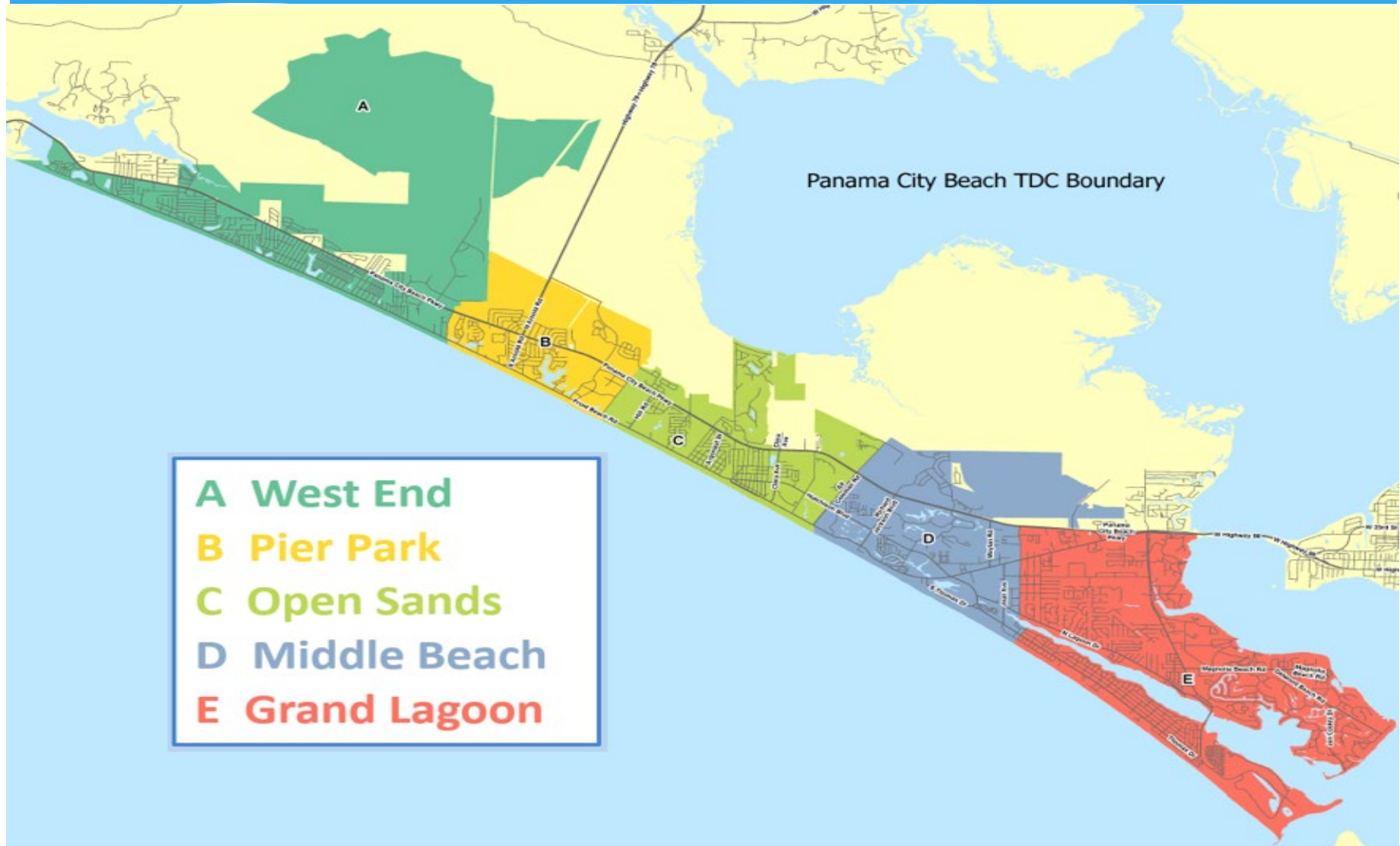
	Current period	Prior periods	Total
Taxes	524,461	40,272	564,734
Penalties	1,200	5,862	7,062
Interest	2	171	173
Total Collections	525,663	46,306	571,969

Fiscal Year to Date Through May 2025

	Current period	Prior periods	Total
Taxes	461,633	16,354	477,987
Penalties	2,037	3,599	5,636
Interest	7	1,047	1,055
Total Collections	463,677	21,001	484,677



TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser



Bay County
Geographic Information System

