

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending July 31, 2026

Clerk of Court & Comptroller

Report for Month Ending July 31, 2026

August 31, 2026

Tourist Development Council
Bay County, Florida



Council Members:

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

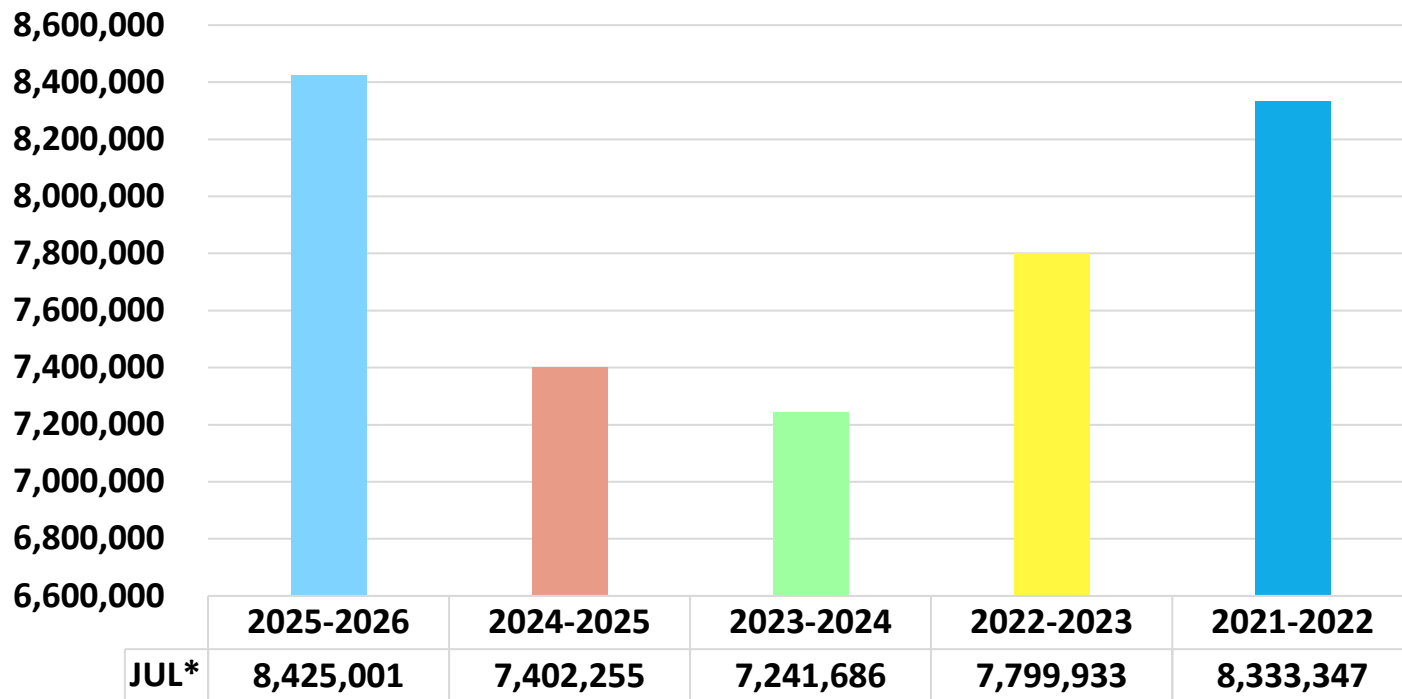
Bill Kinsaul
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

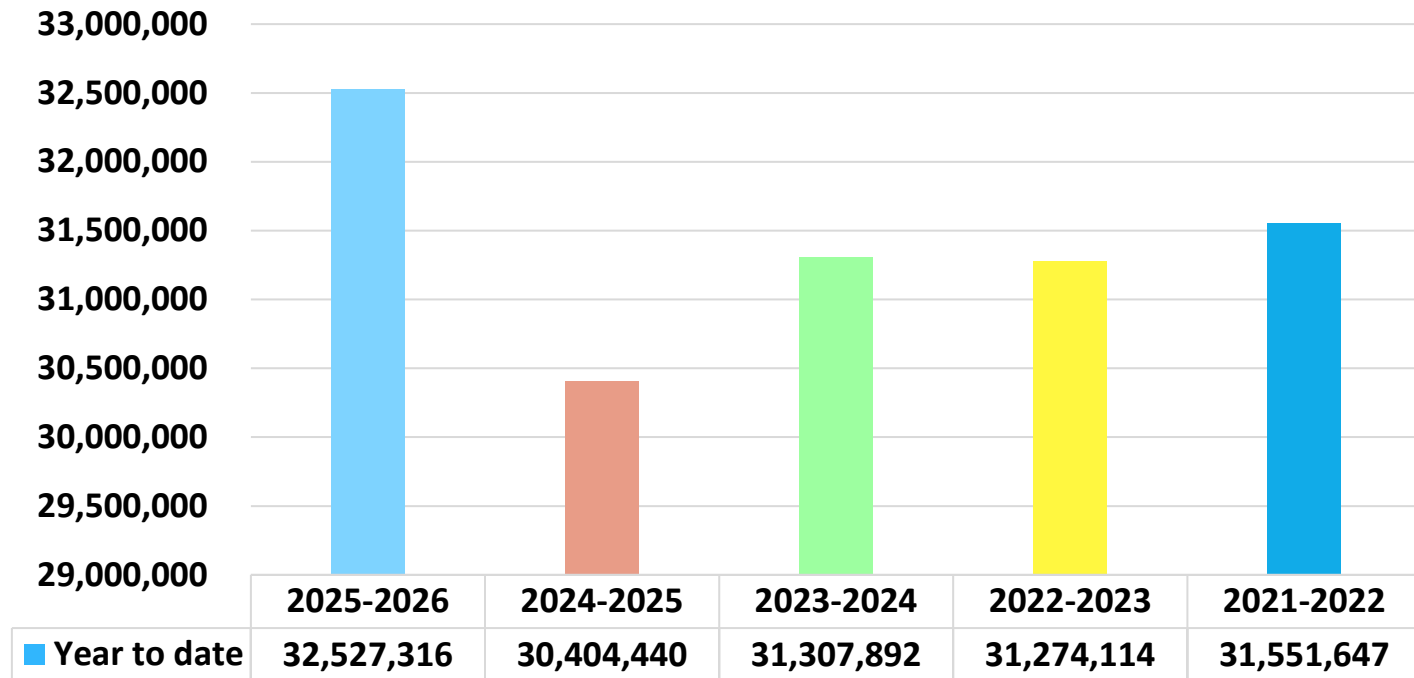
For the Month Ending
July 31, 2026



*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

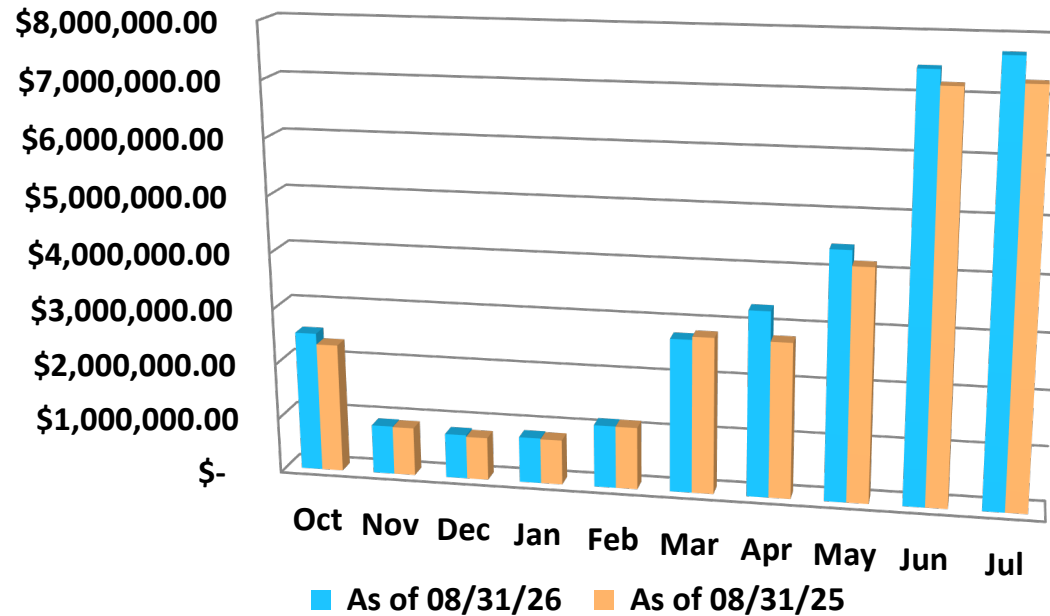
For the Ten Months Ending
July 31, 2026



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Accrual Attribution Data

Panama City Beach



Accrual Attribution Data				
	FY26	FY25		
	As of 08/31/26	As of 08/31/25	Variance	Variance %
Oct	\$ 2,513,881.11	\$ 2,319,857.39	\$ 194,023.72	8.36%
Nov	\$ 887,817.75	\$ 876,861.37	\$ 10,956.38	1.25%
Dec	\$ 807,198.41	\$ 776,237.88	\$ 30,960.53	3.99%
Jan	\$ 830,668.61	\$ 815,762.09	\$ 14,906.52	1.83%
Feb	\$ 1,134,994.18	\$ 1,129,520.99	\$ 5,473.19	0.48%
Mar	\$ 2,757,741.93	\$ 2,812,538.76	\$ (54,796.83)	-1.95%
Apr	\$ 3,324,447.85	\$ 2,795,790.45	\$ 528,657.40	18.91%
May	\$ 4,436,163.10	\$ 4,162,830.09	\$ 273,333.01	6.57%
Jun	\$ 7,463,364.68	\$ 7,198,507.19	\$ 264,857.49	3.68%
Jul	\$ 7,716,905.15	\$ 7,270,238.34	\$ 446,666.81	6.14%
Aug-Sep	\$ 1,500.82	\$ 2,515.85		
TOTALS	\$ 31,874,683.59	\$ 30,160,660.40	\$ 1,714,023.19	5.68%



Cash / Accrual Breakdown

Panama City Beach FY2026

Accrued to the Month of:	Collected in the Month of:																					
	Nov		Dec		Jan		Feb		Mar		Apr		May		Jun		Jul		Aug		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	\$ 44,651.29	\$ 8,213.61	\$ 652,632.21										
	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	\$ 5,170.46	\$ -	\$ 2,513,881.11										
	Nov		\$ 788,079.98	\$ 37,761.54	\$ 3,412.06	\$ 55,500.36	\$ 1,540.95	\$ 628.51	\$ 540.10	\$ 232.62	\$ 121.63	\$ 887,817.75										
	Dec		\$ 376.75	\$ 683,487.00	\$ 36,288.63	\$ 49,088.58	\$ 7,065.48	\$ 10,518.86	\$ 7,394.07	\$ 11,650.10	\$ 1,328.94	\$ 807,198.41										
	Jan			\$ 508.87	\$ 724,136.73	\$ 89,919.03	\$ 6,355.88	\$ 6,363.39	\$ 1,143.71	\$ 1,270.09	\$ 970.91	\$ 830,668.61										
	Feb			\$ 85.00	\$ 255.78	\$ 1,074,991.08	\$ 35,392.49	\$ 10,811.72	\$ 2,560.84	\$ 10,463.42	\$ 433.85	\$ 1,134,994.18										
	Mar			\$ 85.00		\$ 342.20	\$ 2,635,140.63	\$ 72,852.19	\$ 18,242.66	\$ 29,160.05	\$ 1,919.20	\$ 2,757,741.93										
	Apr						\$ 849.68	\$ 3,094,620.22	\$ 120,893.78	\$ 100,932.81	\$ 7,151.36	\$ 3,324,447.85										
	May							\$ 826.11	\$ 4,085,520.46	\$ 124,286.01	\$ 225,530.52	\$ 4,436,163.10										
	Jun								\$ 807.49	\$ 6,994,641.37	\$ 467,915.82	\$ 7,463,364.68										
	Jul									\$ 6,990.37	\$ 7,709,914.78	\$ 7,716,905.15										
	Aug										\$ 1,273.81	\$ 1,273.81										
	Sep										\$ 227.01	\$ 227.01										
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	\$ 7,329,448.59	\$ 8,425,001.44	\$ 32,527,315.80											

*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 July 2026

	Current period	Prior periods	Total
Taxes	7,707,748	638,175	8,345,923
Penalties	3,630	68,582	72,212
Interest	38	6,829	6,866
Total Collections	7,711,416	713,586	8,425,001

For the Month Ending July 2025

	Current period	Prior periods	Total
Taxes	7,245,923	126,712	7,372,635
Penalties	14,070	14,500	28,571
Interest	196	853	1,050
Total Collections	7,260,190	142,065	7,402,255

Fiscal Year to Date Through July 2026

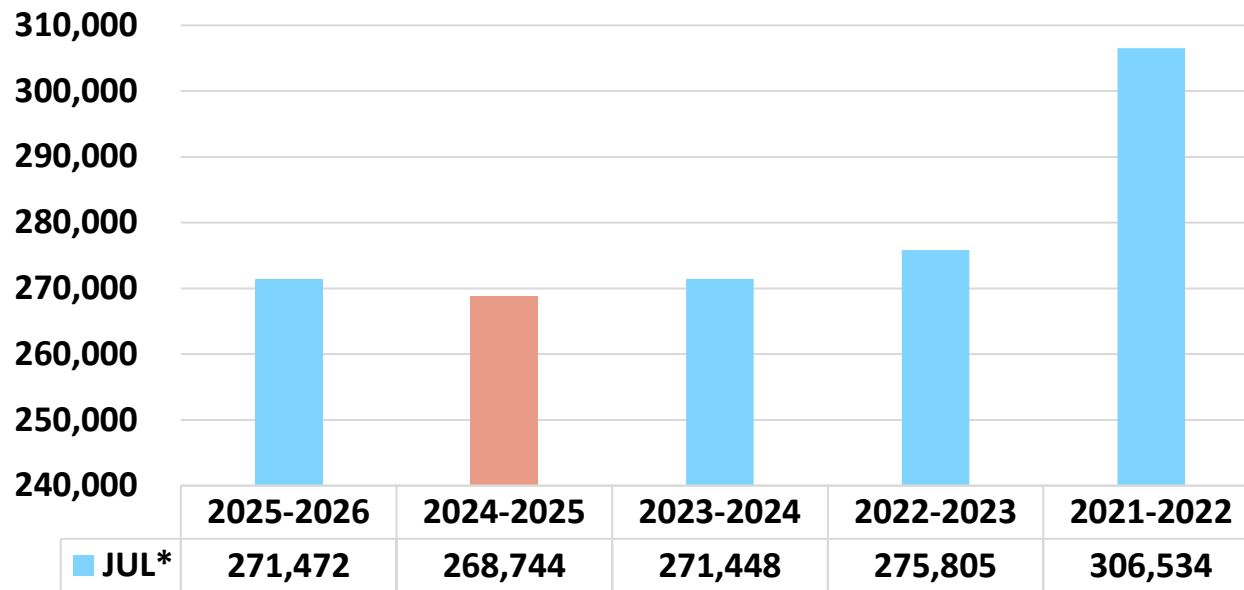
	Current period	Prior periods	Total
Taxes	30,011,850	2,109,099	32,120,948
Penalties	62,470	309,066	371,536
Interest	391	34,440	34,831
Total Collections	30,074,711	2,452,605	32,527,316

Fiscal Year to Date Through July 2025

	Current period	Prior periods	Total
Taxes	29,391,410	755,438	30,146,848
Penalties	101,928	136,295	238,223
Interest	437	18,932	19,368
Total Collections	29,493,774	910,665	30,404,440

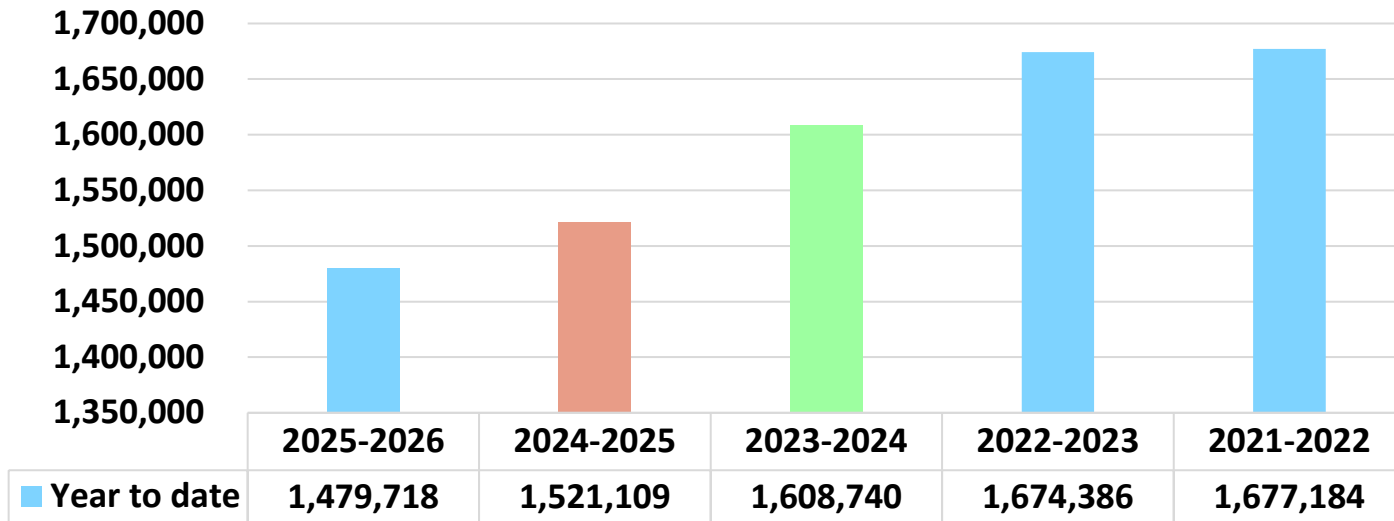


For the Month Ending July 31, 2026



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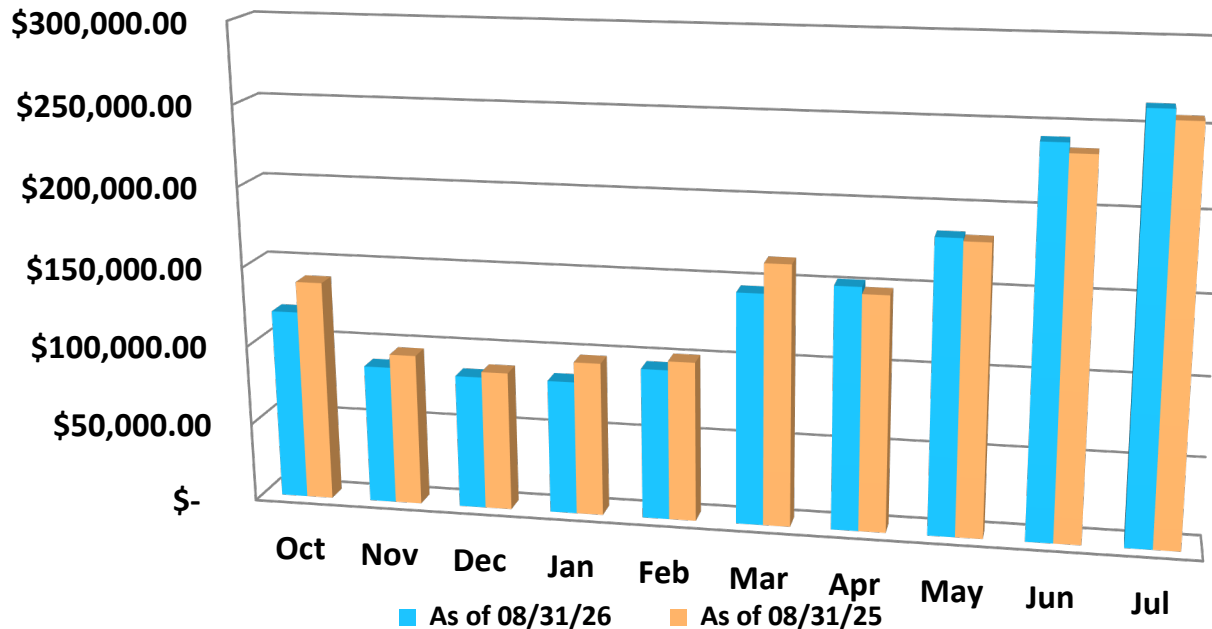
For the Ten Months Ending July 31, 2026



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Accrual Attribution Data

Panama City



Accrual Attribution Data				
	FY26		FY25	
	As of 08/31/26	As of 08/31/25	Variance	Variance %
Oct	\$ 119,878.48	\$ 139,227.51	\$ (19,349.03)	-13.90%
Nov	\$ 87,546.62	\$ 95,895.71	\$ (8,349.09)	-8.71%
Dec	\$ 84,438.00	\$ 87,907.49	\$ (3,469.49)	-3.95%
Jan	\$ 84,536.59	\$ 97,147.50	\$ (12,610.91)	-12.98%
Feb	\$ 95,248.90	\$ 100,853.40	\$ (5,604.50)	-5.56%
Mar	\$ 145,465.68	\$ 163,967.20	\$ (18,501.52)	-11.28%
Apr	\$ 152,248.13	\$ 147,975.18	\$ 4,272.95	2.89%
May	\$ 183,931.23	\$ 182,087.35	\$ 1,843.88	1.01%
Jun	\$ 241,760.79	\$ 235,615.77	\$ 6,145.02	2.61%
Jul	\$ 262,759.28	\$ 256,334.52	\$ 6,424.76	2.51%
Aug-Sep	\$ -	\$ 138.54		
TOTALS	\$ 1,457,813.70	\$ 1,507,150.17	\$ (49,197.93)	-3.26%



Cash / Accrual Breakdown

Panama City
FY2026

	Collected in the Month of:										
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Totals
Pre	\$ 9,348.34	\$ 2,914.74	\$ 418.87	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 1,460.91	\$ 1,332.02	\$ 2,405.32	\$ 21,904.68
Oct	\$ 116,161.38	\$ 2,707.87	\$ 581.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427.72	\$ 119,878.48
Nov		\$ 85,320.33	\$ 1,866.50	\$ -	\$ 104.22	\$ -	\$ -	\$ -	\$ -	\$ 255.57	\$ 87,546.62
Dec			\$ 80,654.91	\$ 3,005.53	\$ 566.48	\$ -	\$ 76.15	\$ -	\$ -	\$ 134.93	\$ 84,438.00
Jan				\$ 81,454.92	\$ 2,652.15	\$ 50.00	\$ 282.43	\$ -	\$ 50.00	\$ 47.09	\$ 84,536.59
Feb					\$ 94,186.07	\$ 566.33	\$ 275.45	\$ 119.00	\$ 50.00	\$ 52.05	\$ 95,248.90
Mar						\$ 142,781.50	\$ 877.99	\$ 716.30	\$ 448.42	\$ 641.47	\$ 145,465.68
Apr							\$ 144,374.02	\$ 6,693.12	\$ 921.77	\$ 259.22	\$ 152,248.13
May								\$181,701.53	\$ 1,174.43	\$ 1,055.27	\$ 183,931.23
Jun									\$ 238,326.55	\$ 3,434.24	\$ 241,760.79
Jul										\$ 262,759.28	\$ 262,759.28
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	\$ 242,303.19	\$ 271,472.16	\$ 1,479,718.38

*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 July 2026

	Current period	Prior periods	Total
Taxes	261,569	7,676	269,245
Penalties	1,173	850	2,023
Interest	17	187	204
Total Collections	262,759	8,713	271,472

Fiscal Year to Date Through July 2026

	Current period	Prior periods	Total
Taxes	1,425,222	43,226	1,468,448
Penalties	2,478	8,235	10,714
Interest	20	537	557
Total Collections	1,427,720	51,998	1,479,718

For the Month Ending July 2025

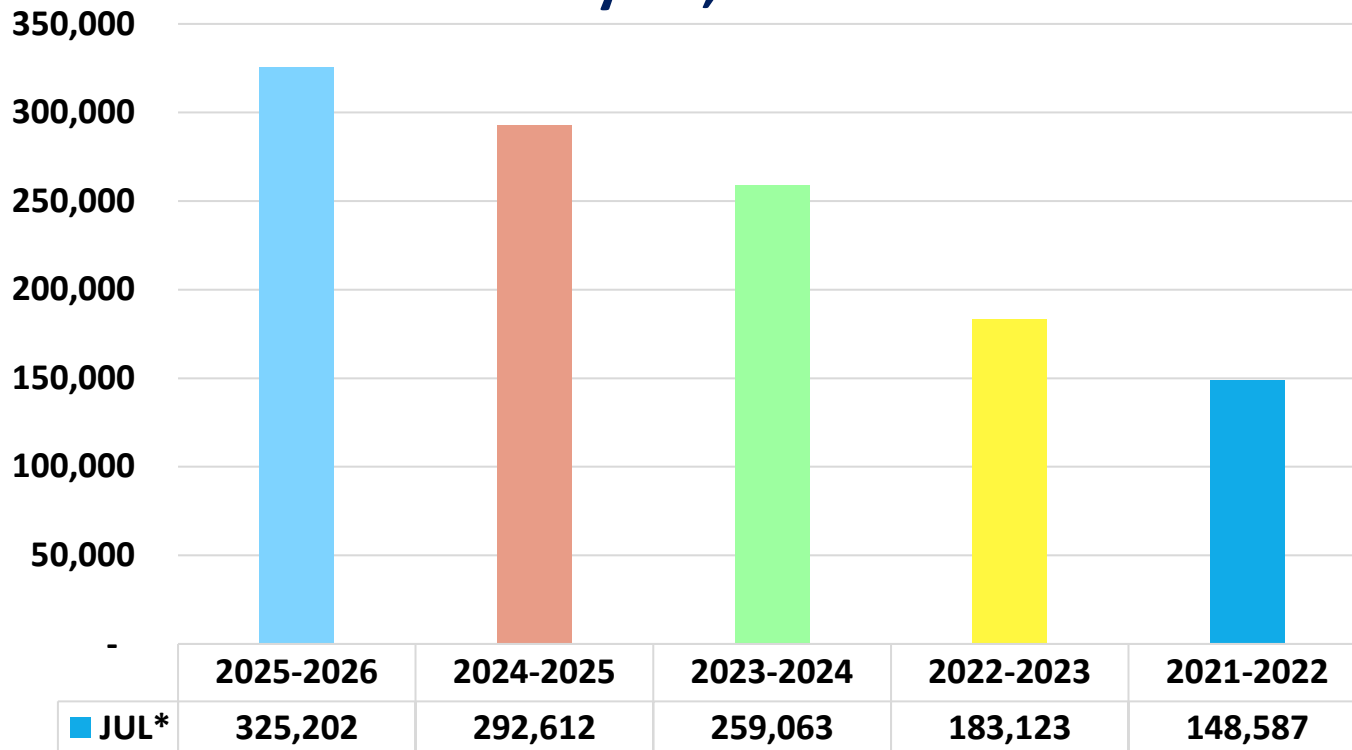
	Current period	Prior periods	Total
Taxes	256,321	10,295	266,616
Penalties	150	1,889	2,039
Interest	2	87	89
Total Collections	256,473	12,271	268,744

Fiscal Year to Date Through July 2025

	Current period	Prior periods	Total
Taxes	1,473,993	33,706	1,507,699
Penalties	2,830	9,850	12,681
Interest	6	722	728
Total Collections	1,476,829	44,279	1,521,108



For the Month Ending July 31, 2026

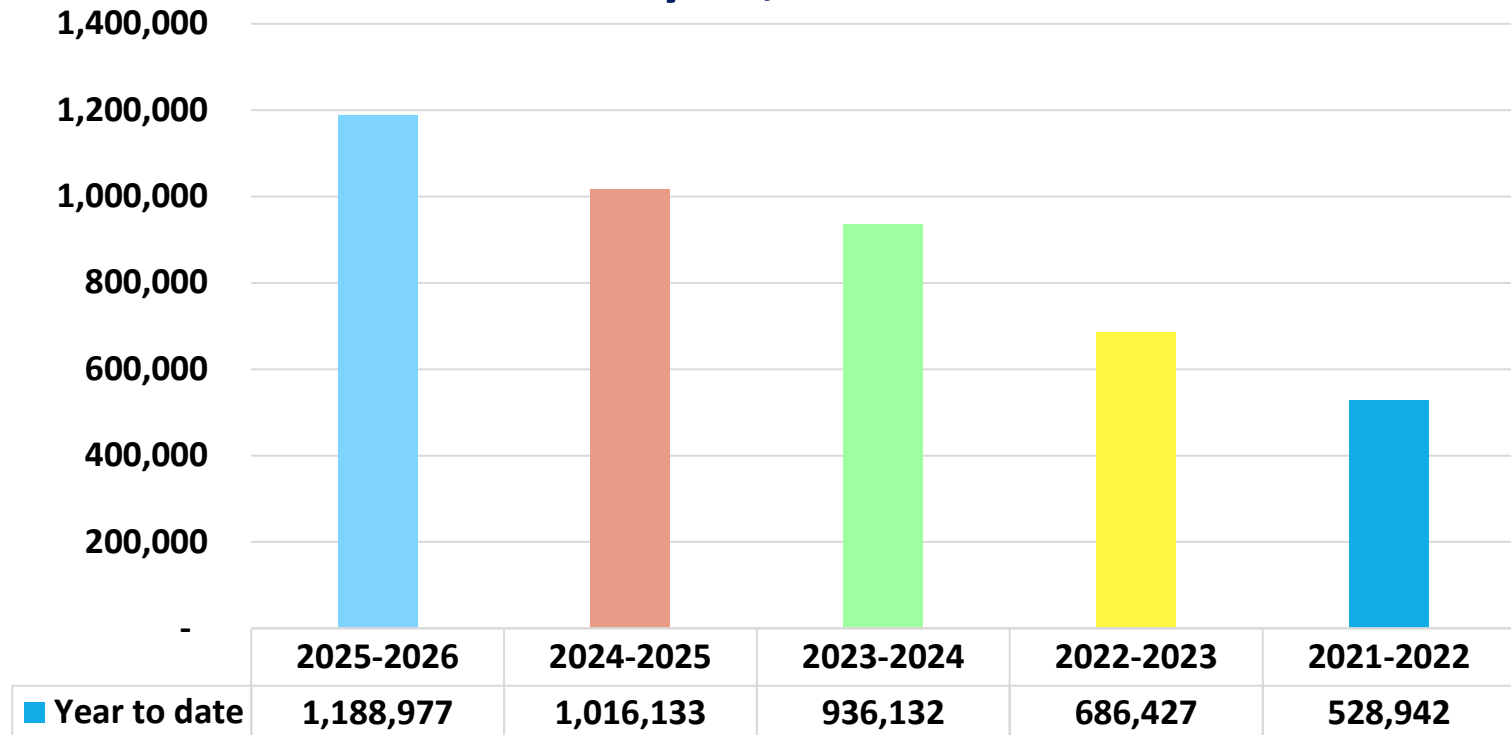


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Cash Collection Analysis:

Mexico Beach

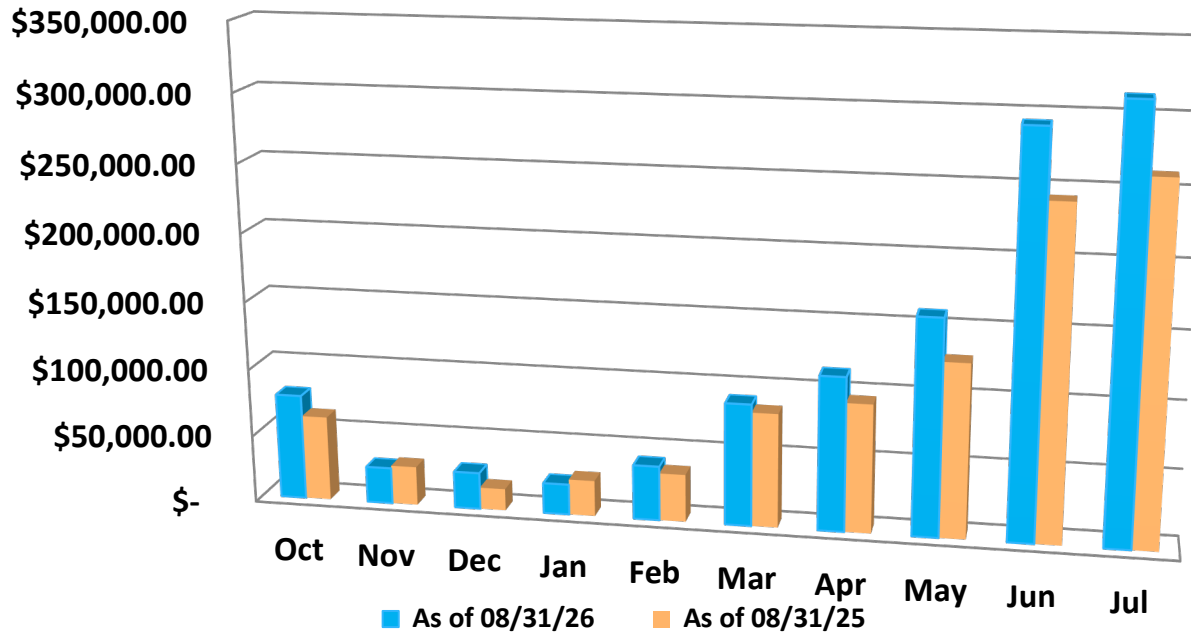
**For the Ten Months Ending
July 31, 2026**



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Accrual Attribution Data

Mexico Beach



Accrual Attribution Data				
	FY26	FY25		
	As of 08/31/26	As of 08/31/25	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	\$ 27,248.11	\$ 16,205.56	\$ 11,042.55	68.14%
Jan	\$ 22,688.38	\$ 26,631.08	\$ (3,942.70)	-14.80%
Feb	\$ 40,463.20	\$ 35,433.33	\$ 5,029.87	14.20%
Mar	\$ 90,241.04	\$ 84,427.00	\$ 5,814.04	6.89%
Apr	\$ 113,757.83	\$ 95,128.01	\$ 18,629.82	19.58%
May	\$ 159,276.21	\$ 128,189.96	\$ 31,086.25	24.25%
Jun	\$ 292,823.68	\$ 242,779.98	\$ 50,043.70	20.61%
Jul	\$ 312,379.27	\$ 261,512.87	\$ 50,866.40	19.45%
Aug-Sep	\$ -	\$ 23,684.09	\$ (23,684.09)	-100.00%
TOTALS	\$ 1,163,789.48	\$ 1,005,747.42	\$ 158,042.06	15.71%



Cash / Accrual Breakdown

Mexico Beach
FY2026

Accrued to the Month of:	Collected in the Month of:											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Totals	
	Pre	\$ 489.12	\$ 801.80	\$ 1,506.04	\$ -	\$ 2,940.66	\$ 16,472.38	\$ 202.63	\$ 49.97	\$ 2,724.93	\$ -	\$ 25,187.53
	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	\$ -	\$ 1,070.18	\$ 1,730.34	\$ 27,248.11
	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	\$ -	\$ 106.82	\$ 40,463.20
	Mar						\$ 84,783.88	\$ 2,748.28	\$ 2,163.99	\$ 216.74	\$ 328.15	\$ 90,241.04
	Apr							\$ 110,858.40	\$ 2,196.13	\$ 352.67	\$ 350.63	\$ 113,757.83
	May								\$ 154,351.78	\$ 2,199.37	\$ 2,725.06	\$ 159,276.21
	Jun									\$ 285,241.65	\$ 7,582.03	\$ 292,823.68
	Jul										\$ 312,379.27	\$ 312,379.27
	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	\$ 291,805.54	\$ 325,202.30	\$ 1,188,977.01

*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 July 2026

	Current period	Prior periods	Total
Taxes	312,028	11,471	323,499
Penalties	349	1,170	1,519
Interest	2	182	184
Total Collections	312,379	12,823	325,202

For the Month Ending July 2025

	Current period	Prior periods	Total
Taxes	284,970	6,495	291,465
Penalties	226	920	1,145
Interest	1	-	1
Total Collections	285,197	7,415	292,612

Fiscal Year to Date Through July 2026

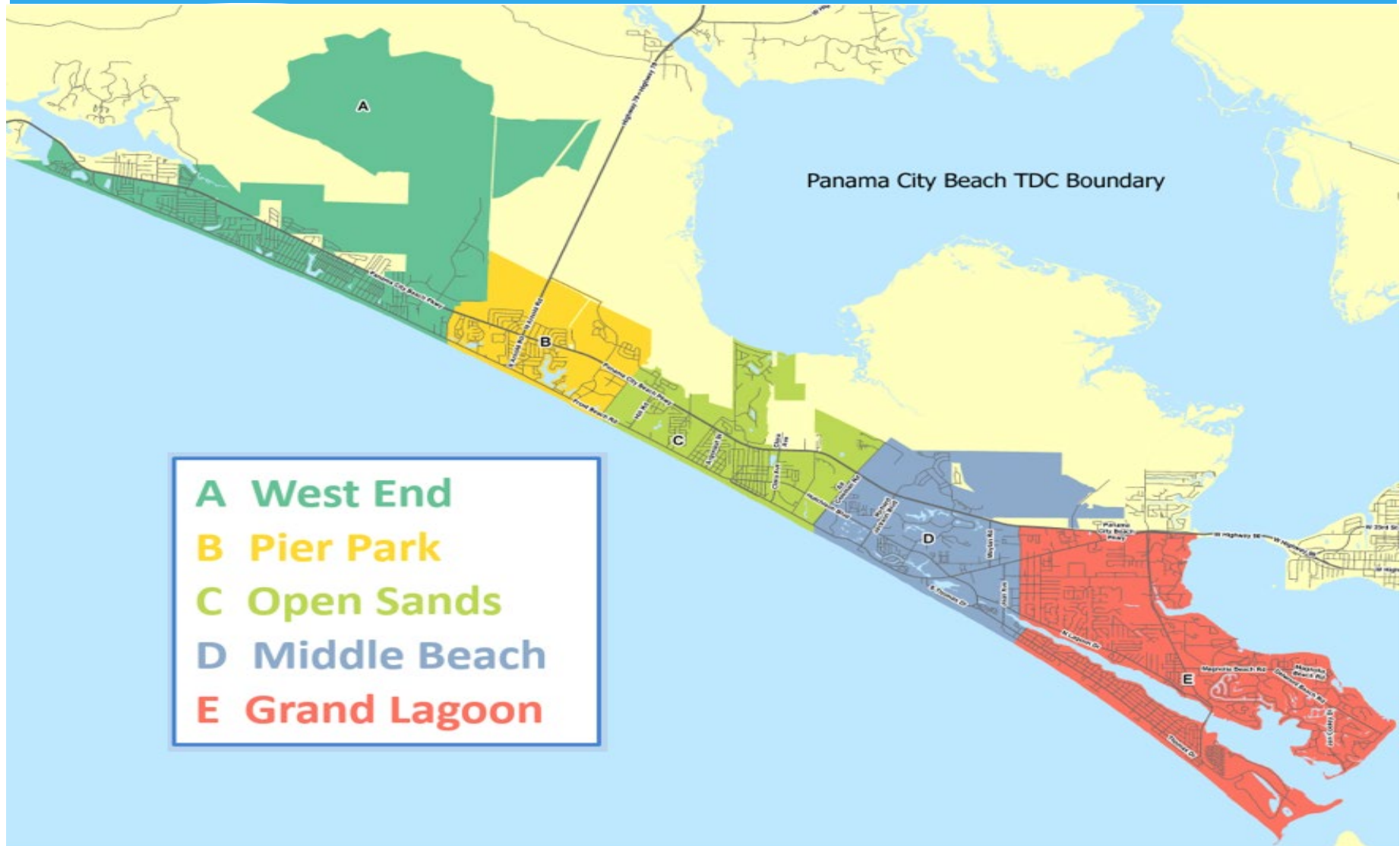
	Current period	Prior periods	Total
Taxes	1,121,205	56,792	1,177,998
Penalties	2,072	8,021	10,094
Interest	6	879	885
Total Collections	1,123,284	65,693	1,188,977

Fiscal Year to Date Through July 2025

	Current period	Prior periods	Total
Taxes	982,815	24,725	1,007,541
Penalties	2,468	5,069	7,536
Interest	9	1,047	1,056
Total Collections	985,292	30,842	1,016,133



TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser



Bay County
Geographic Information System

