

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending June 30, 2026

Clerk of Court & Comptroller

Report for Month Ending June 30, 2026

July 31, 2026

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the month ending June 30th, 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,

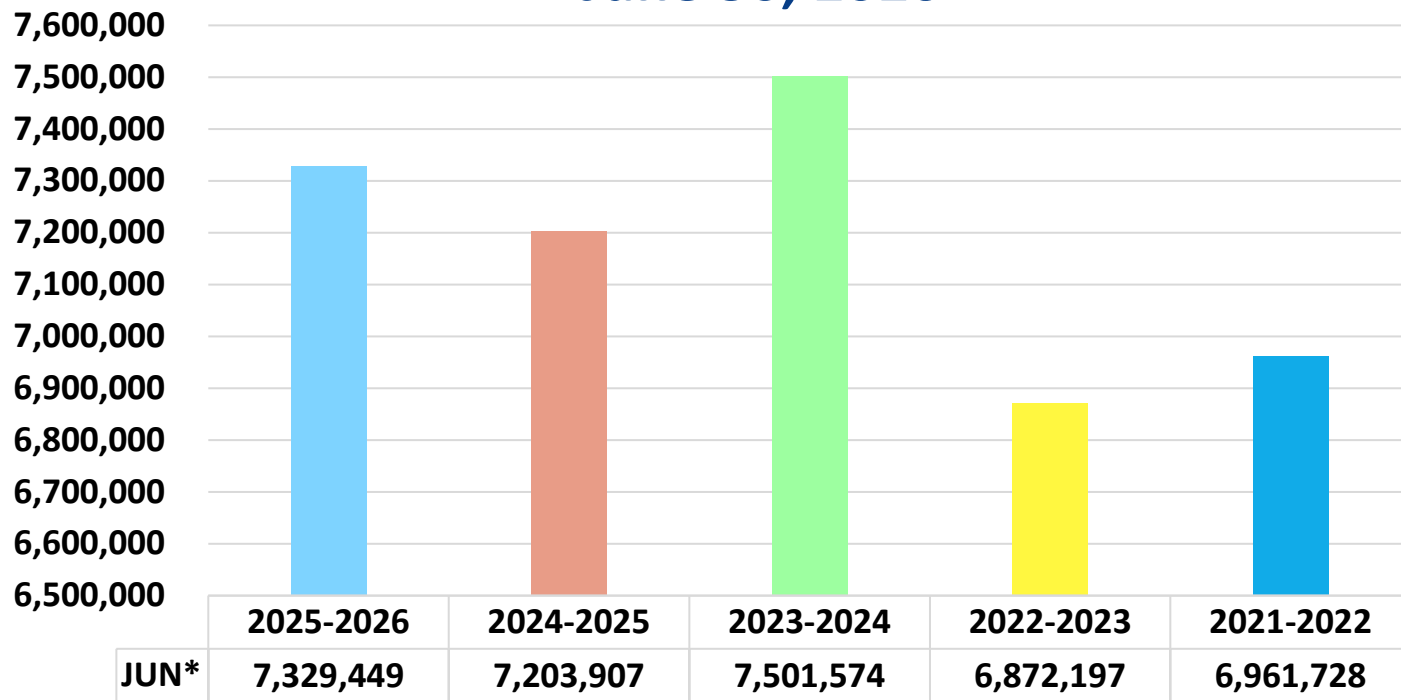
Bill Kinsaul
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

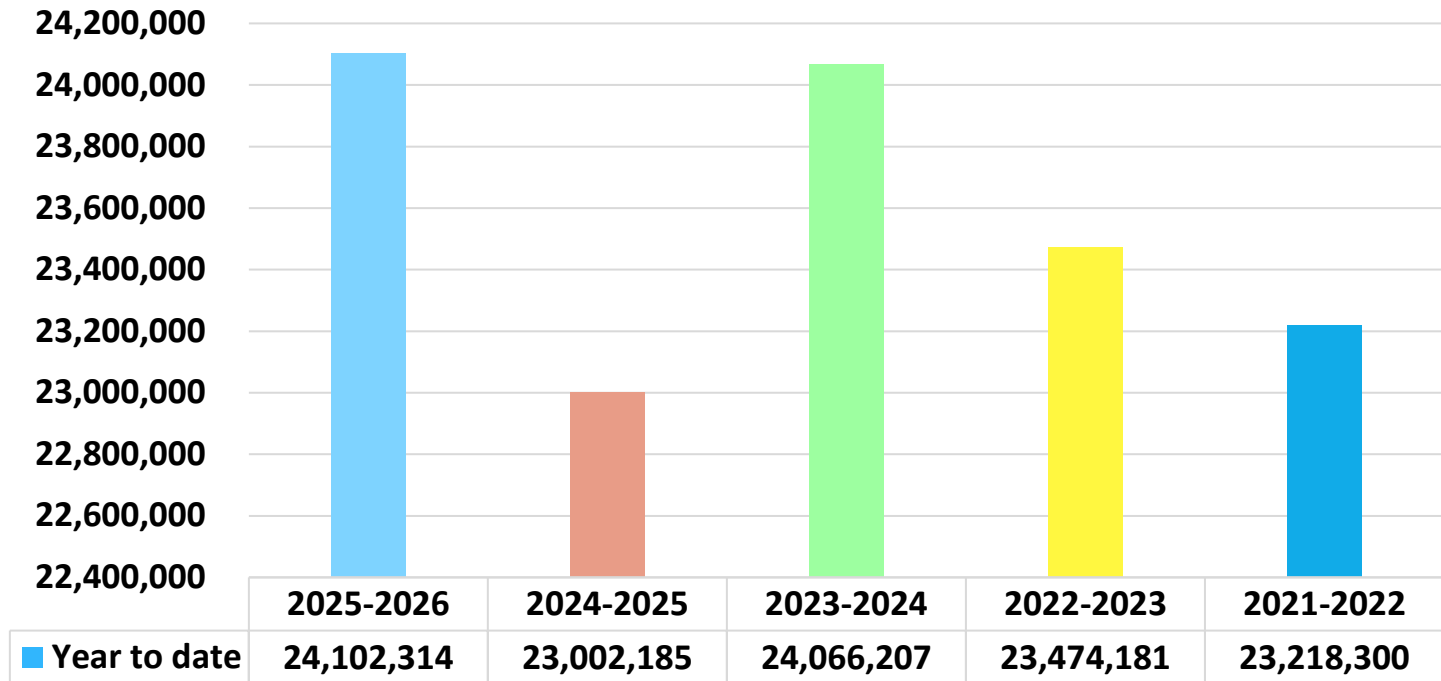
For the Month Ending
June 30, 2026



*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

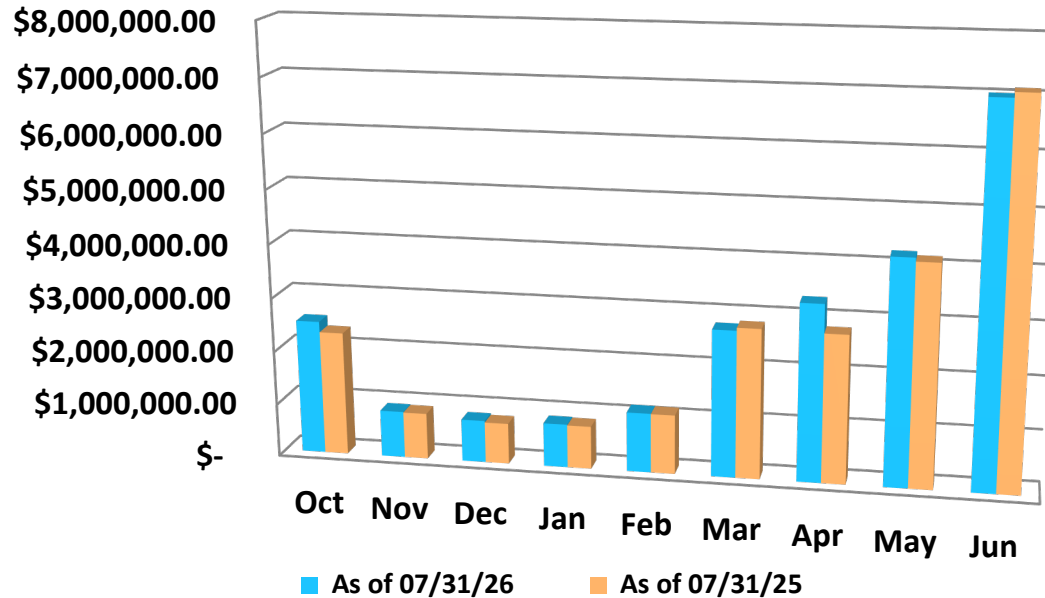
**For the Nine Months Ending
June 30, 2026**



**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 07/31/26	As of 07/31/25	Variance	Variance %
Oct	\$ 2,513,881.11	\$ 2,319,686.64	\$ 194,194.47	8.37%
Nov	\$ 887,696.12	\$ 876,784.83	\$ 10,911.29	1.24%
Dec	\$ 805,869.47	\$ 776,155.55	\$ 29,713.92	3.83%
Jan	\$ 829,697.70	\$ 814,859.43	\$ 14,838.27	1.82%
Feb	\$ 1,134,560.33	\$ 1,128,574.32	\$ 5,986.01	0.53%
Mar	\$ 2,755,822.73	\$ 2,810,213.46	\$ (54,390.73)	-1.94%
Apr	\$ 3,317,296.49	\$ 2,787,423.62	\$ 529,872.87	19.01%
May	\$ 4,210,632.58	\$ 4,141,452.64	\$ 69,179.94	1.67%
Jun	\$ 6,995,448.86	\$ 7,090,690.67	\$ (95,241.81)	-1.34%
Jul-Sep	\$ 6,990.37	\$ 12,564.34		
TOTALS	\$ 23,457,895.76	\$ 22,758,405.50	\$ 699,490.26	3.07%



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	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	\$ 644,418.60
	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	\$ 887,696.12
	Dec		\$ 376.75	\$ 683,487.00	\$ 36,288.63	\$ 49,088.58	\$ 7,065.48	\$ 10,518.86	\$ 7,394.07	\$ 11,650.10	\$ 805,869.47
	Jan			\$ 508.87	\$ 724,136.73	\$ 89,919.03	\$ 6,355.88	\$ 6,363.39	\$ 1,143.71	\$ 1,270.09	\$ 829,697.70
	Feb			\$ 85.00	\$ 255.78	\$ 1,074,991.08	\$ 35,392.49	\$ 10,811.72	\$ 2,560.84	\$ 10,463.42	\$ 1,134,560.33
	Mar			\$ 85.00		\$ 342.20	\$ 2,635,140.63	\$ 72,852.19	\$ 18,242.66	\$ 29,160.05	\$ 2,755,822.73
	Apr						\$ 849.68	\$ 3,094,620.22	\$ 120,893.78	\$ 100,932.81	\$ 3,317,296.49
	May							\$ 826.11	\$ 4,085,520.46	\$ 124,286.01	\$ 4,210,632.58
	Jun								\$ 807.49	\$ 6,994,641.37	\$ 6,995,448.86
	Jul									\$ 6,990.37	\$ 6,990.37
	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	\$ 7,329,448.59	\$ 24,102,314.36	

***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 June 2026

	Current period	Prior periods	Total
Taxes	6,993,397	292,457	7,285,854
Penalties	8,172	29,717	37,889
Interest	63	5,643	5,706
Total Collections	7,001,632	327,817	7,329,449

For the Month Ending June 2025

	Current period	Prior periods	Total
Taxes	7,079,633	94,832	7,174,464
Penalties	13,644	14,430	28,074
Interest	-	1,369	1,369
Total Collections	7,093,276	110,631	7,203,907

Fiscal Year to Date Through June 2026

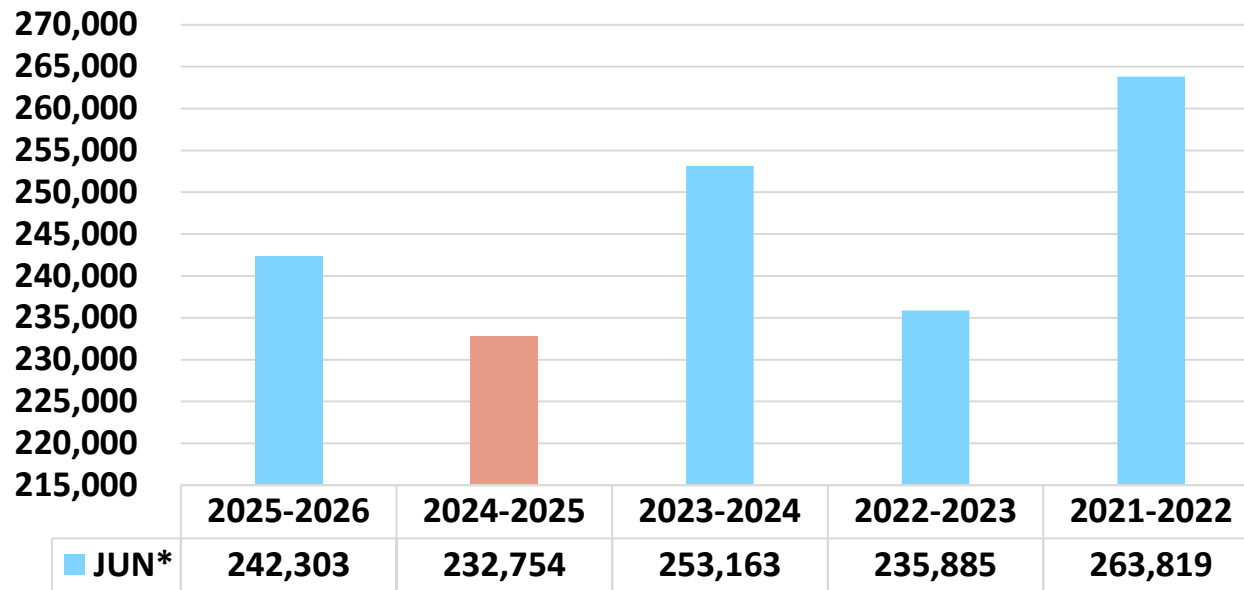
	Current period	Prior periods	Total
Taxes	22,304,102	1,470,924	23,775,025
Penalties	58,840	240,484	299,324
Interest	354	27,611	27,965
Total Collections	22,363,295	1,739,019	24,102,314

Fiscal Year to Date Through June 2025

	Current period	Prior periods	Total
Taxes	22,145,486	628,727	22,774,213
Penalties	87,858	121,795	209,653
Interest	240	18,079	18,319
Total Collections	22,233,584	768,600	23,002,185

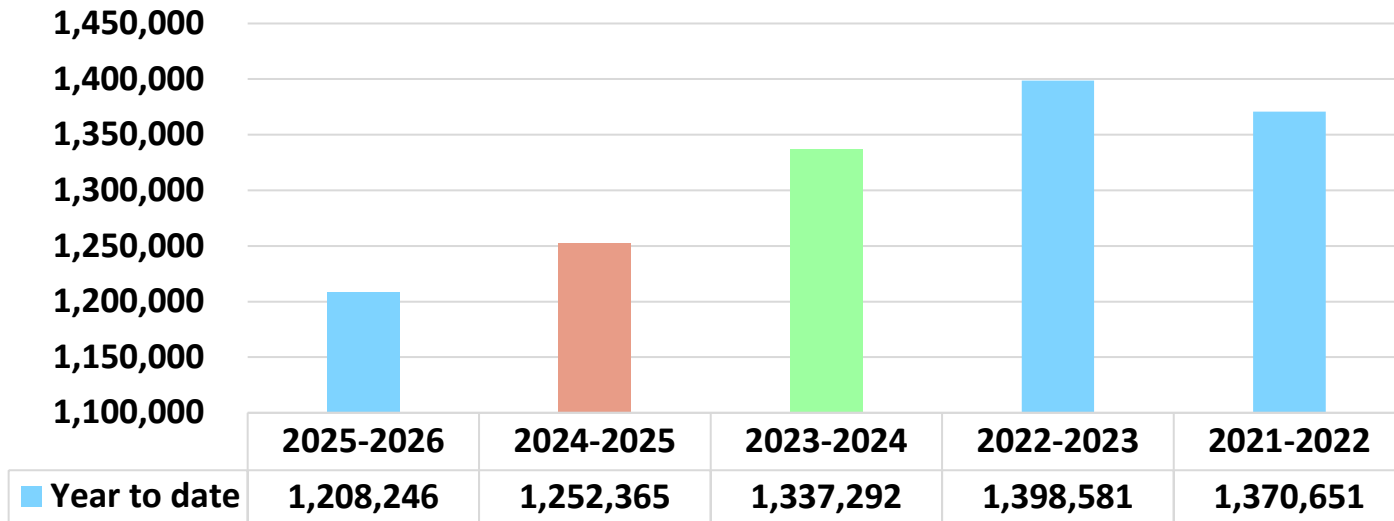


For the Month Ending June 30, 2026



*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).

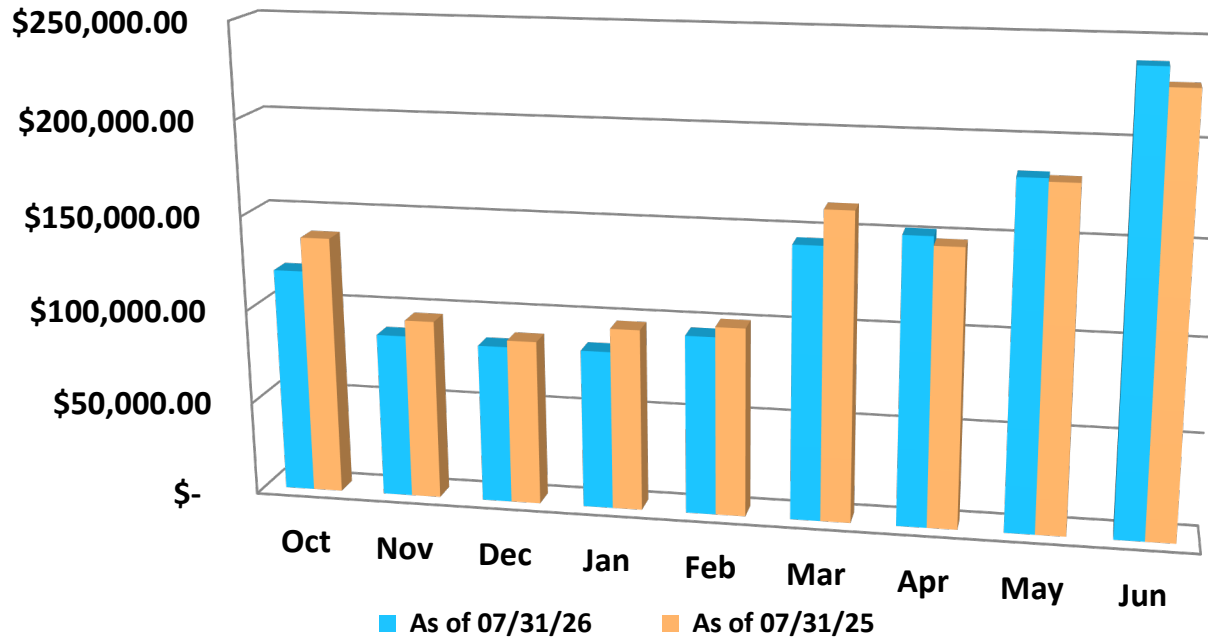
For the Nine Months Ending June 30, 2026



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Accrual Attribution Data

Panama City



Accrual Attribution Data				
	FY26		FY25	
	As of 07/31/26		As of 07/31/25	
				Variance %
Oct	\$ 119,450.76	\$	137,432.77	\$ (17,982.01) -13.08%
Nov	\$ 87,291.05	\$	95,787.46	\$ (8,496.41) -8.87%
Dec	\$ 84,303.07	\$	87,809.11	\$ (3,506.04) -3.99%
Jan	\$ 84,489.50	\$	96,839.85	\$ (12,350.35) -12.75%
Feb	\$ 95,196.85	\$	100,514.93	\$ (5,318.08) -5.29%
Mar	\$ 144,824.21	\$	163,223.60	\$ (18,399.39) -11.27%
Apr	\$ 151,988.91	\$	147,182.19	\$ 4,806.72 3.27%
May	\$ 182,875.96	\$	181,126.20	\$ 1,749.76 0.97%
Jun	\$ 238,326.55	\$	228,490.44	\$ 9,836.11 4.30%
TOTALS	\$ 1,188,746.86	\$	1,238,406.55	\$ (49,659.69) -4.01%



Cash / Accrual Breakdown

Panama City
FY2026

	Collected in the Month of:									
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	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	\$ 19,499.36
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	\$ -	\$ 50.00	\$ 84,489.50
Feb					\$ 94,186.07	\$ 566.33	\$ 275.45	\$ 119.00	\$ 50.00	\$ 95,196.85
Mar						\$ 142,781.50	\$ 877.99	\$ 716.30	\$ 448.42	\$ 144,824.21
Apr							\$ 144,374.02	\$ 6,693.12	\$ 921.77	\$ 151,988.91
May								\$ 181,701.53	\$ 1,174.43	\$ 182,875.96
Jun									\$ 238,326.55	\$ 238,326.55
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	\$ 242,303.19	\$ 1,208,246.22

*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 June 2026

	Current period	Prior periods	Total
Taxes	237,875	3,157	241,032
Penalties	450	800	1,250
Interest	1	20	21
Total Collections	238,327	3,977	242,303

Fiscal Year to Date Through June 2026

	Current period	Prior periods	Total
Taxes	1,163,653	35,550	1,199,203
Penalties	1,305	7,385	8,691
Interest	3	350	353
Total Collections	1,164,961	43,285	1,208,246

For the Month Ending June 2025

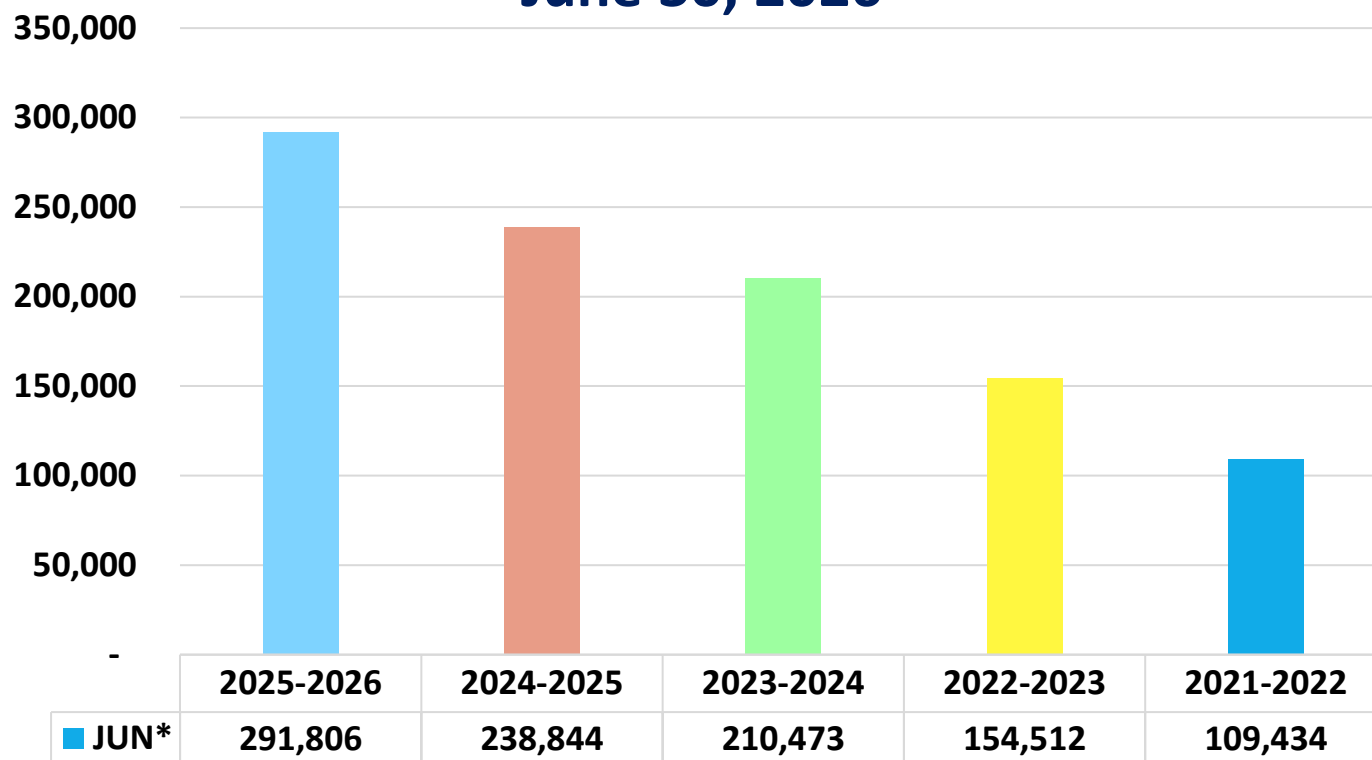
	Current period	Prior periods	Total
Taxes	227,317	2,977	230,295
Penalties	1,173	1,250	2,423
Interest	-	36	36
Total Collections	228,490	4,263	232,754

Fiscal Year to Date Through June 2025

	Current period	Prior periods	Total
Taxes	1,217,672	23,411	1,241,083
Penalties	2,680	7,962	10,642
Interest	4	635	639
Total Collections	1,220,356	32,008	1,252,365



For the Month Ending June 30, 2026

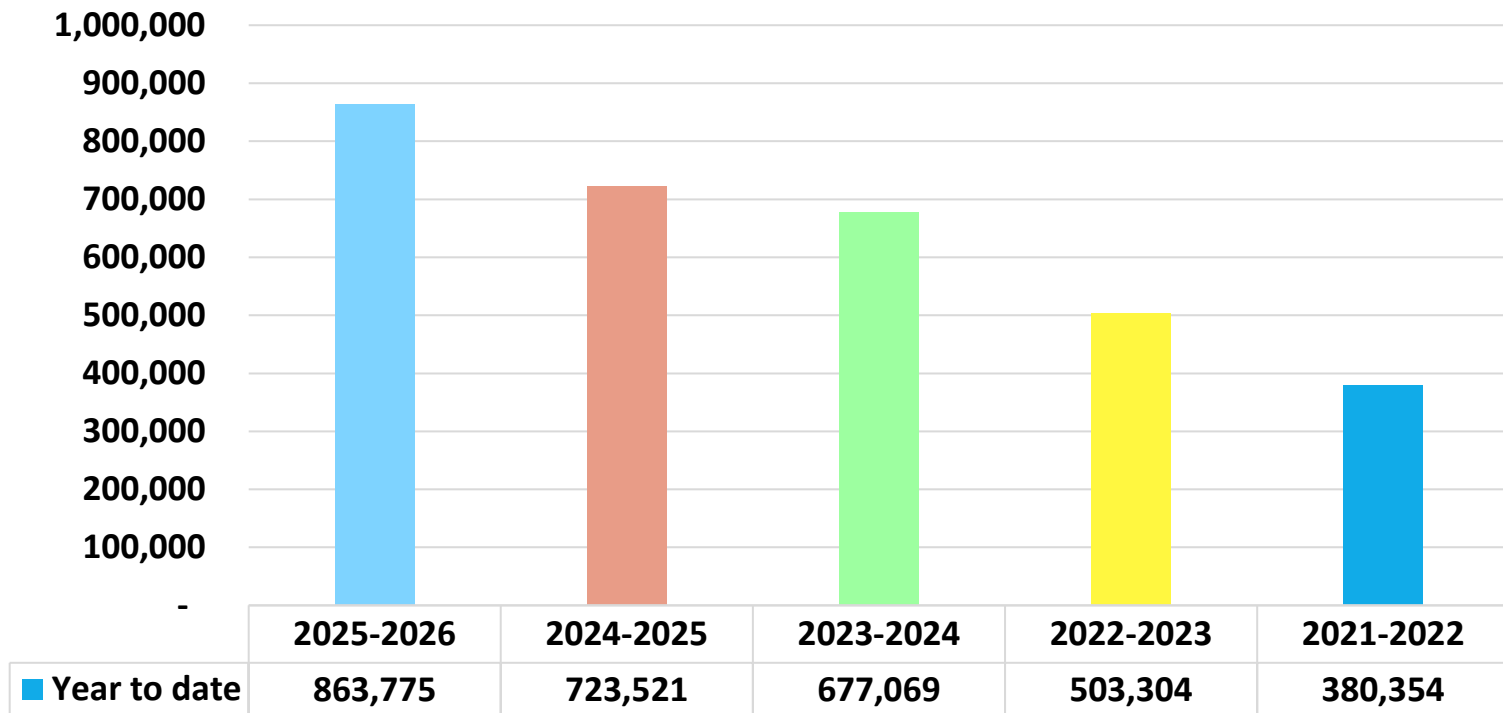


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Cash Collection Analysis:

Mexico Beach

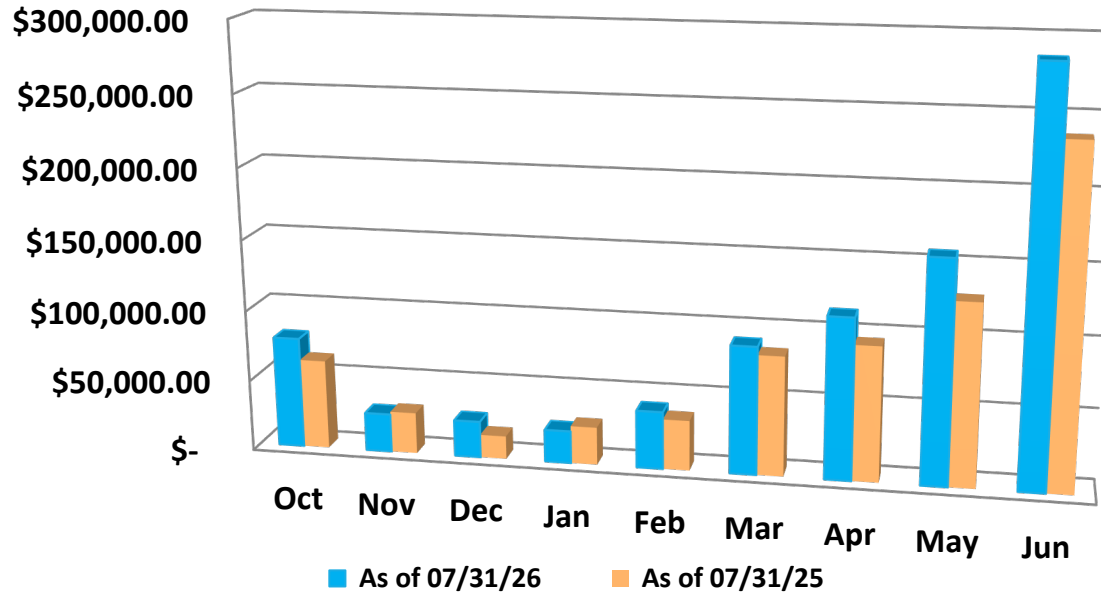
**For the Nine Months Ending
June 30, 2026**



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Accrual Attribution Data

Mexico Beach



Accrual Attribution Data				
	FY26	FY25		
	As of 07/31/26	As of 07/31/25	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	\$ 25,517.77	\$ 16,155.56	\$ 9,362.21	57.95%
Jan	\$ 22,688.38	\$ 26,492.88	\$ (3,804.50)	-14.36%
Feb	\$ 40,356.38	\$ 35,303.67	\$ 5,052.71	14.31%
Mar	\$ 89,912.89	\$ 84,231.75	\$ 5,681.14	6.74%
Apr	\$ 113,407.20	\$ 94,828.51	\$ 18,578.69	19.59%
May	\$ 156,551.15	\$ 127,949.21	\$ 28,601.94	22.35%
Jun	\$ 285,241.65	\$ 236,418.12	\$ 48,823.53	20.65%
TOTALS	\$ 838,587.18	\$ 713,135.24	\$ 125,451.94	17.59%



Cash / Accrual Breakdown

Mexico Beach
FY2026

	Collected in the Month of:									
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	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	\$ 25,517.77
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	\$ 216.74	\$ 89,912.89
Apr							\$ 110,858.40	\$ 2,196.13	\$ 352.67	\$ 113,407.20
May								\$ 154,351.78	\$ 2,199.37	\$ 156,551.15
Jun									\$ 285,241.65	\$ 285,241.65
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	\$ 291,805.54	\$ 863,774.71

*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 June 2026

	Current period	Prior periods	Total
Taxes	284,716	5,049	289,765
Penalties	523	989	1,513
Interest	3	525	528
Total Collections	285,242	6,564	291,806

For the Month Ending June 2025

	Current period	Prior periods	Total
Taxes	236,213	1,876	238,088
Penalties	205	550	755
Interest	-	-	-
Total Collections	236,418	2,426	238,844

Fiscal Year to Date Through June 2026

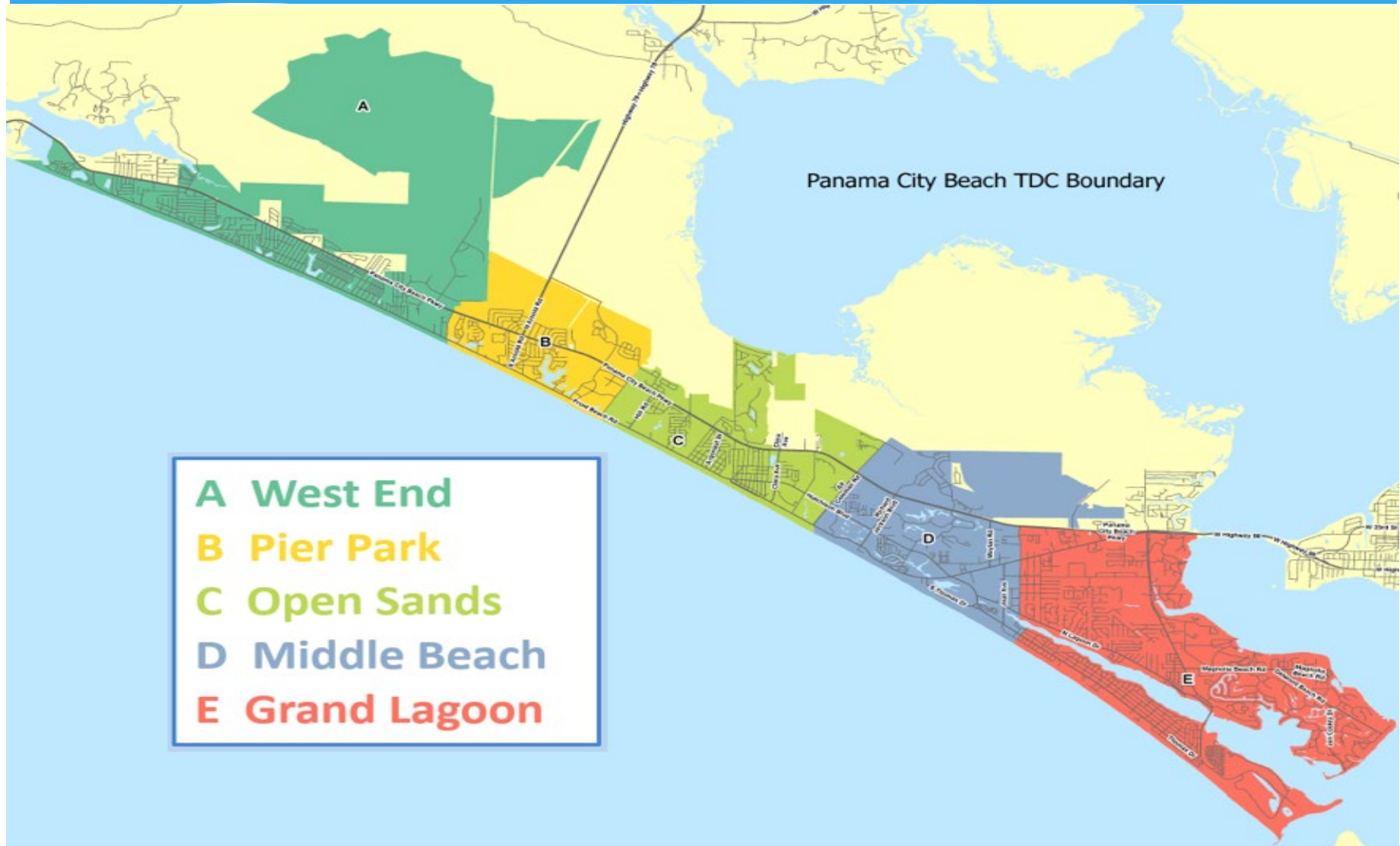
	Current period	Prior periods	Total
Taxes	809,177	45,321	854,499
Penalties	1,723	6,852	8,575
Interest	4	697	701
Total Collections	810,905	52,870	863,775

Fiscal Year to Date Through June 2025

	Current period	Prior periods	Total
Taxes	697,845	18,230	716,075
Penalties	2,242	4,149	6,391
Interest	7	1,047	1,055
Total Collections	700,095	23,426	723,521



TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser



Bay County
Geographic Information System

