

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending April 30, 2026

Clerk of Court & Comptroller

Report for Month Ending April 30, 2026

May 31, 2026

Tourist Development Council
Bay County, Florida



Council Members:

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

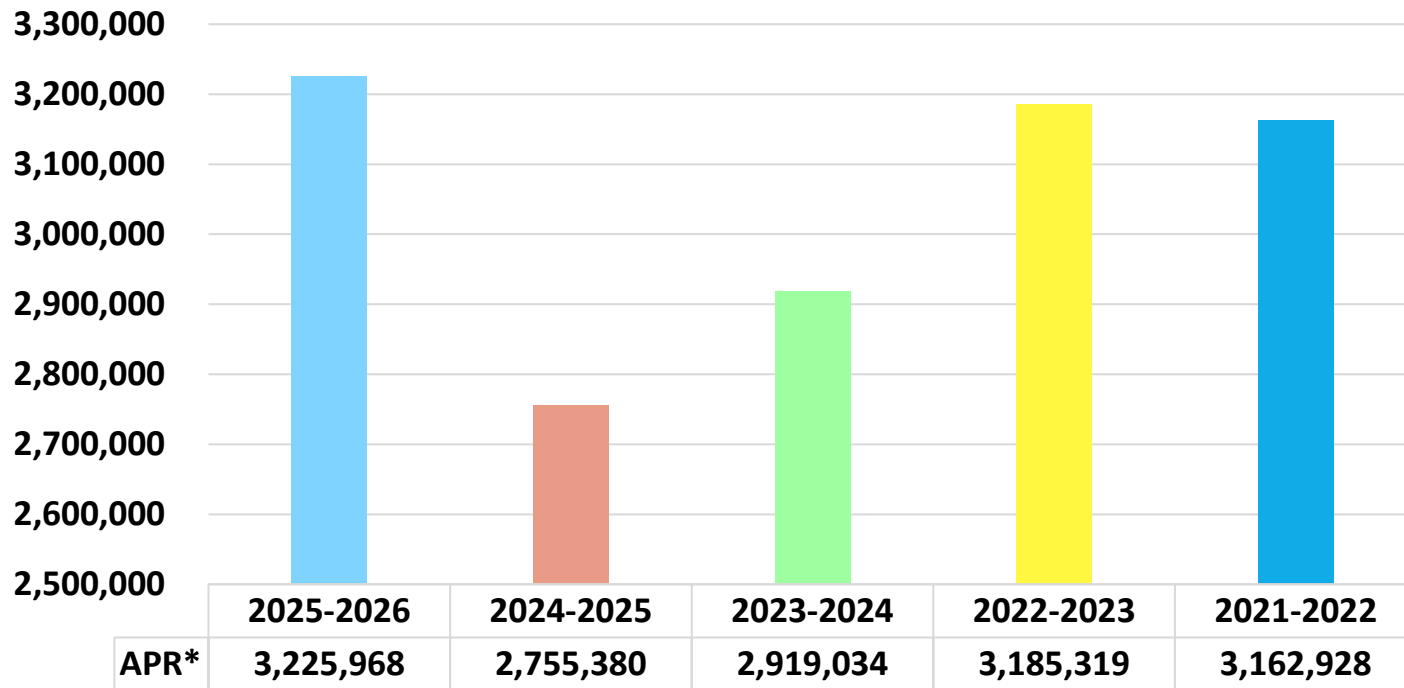
Bill Kinsaul
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

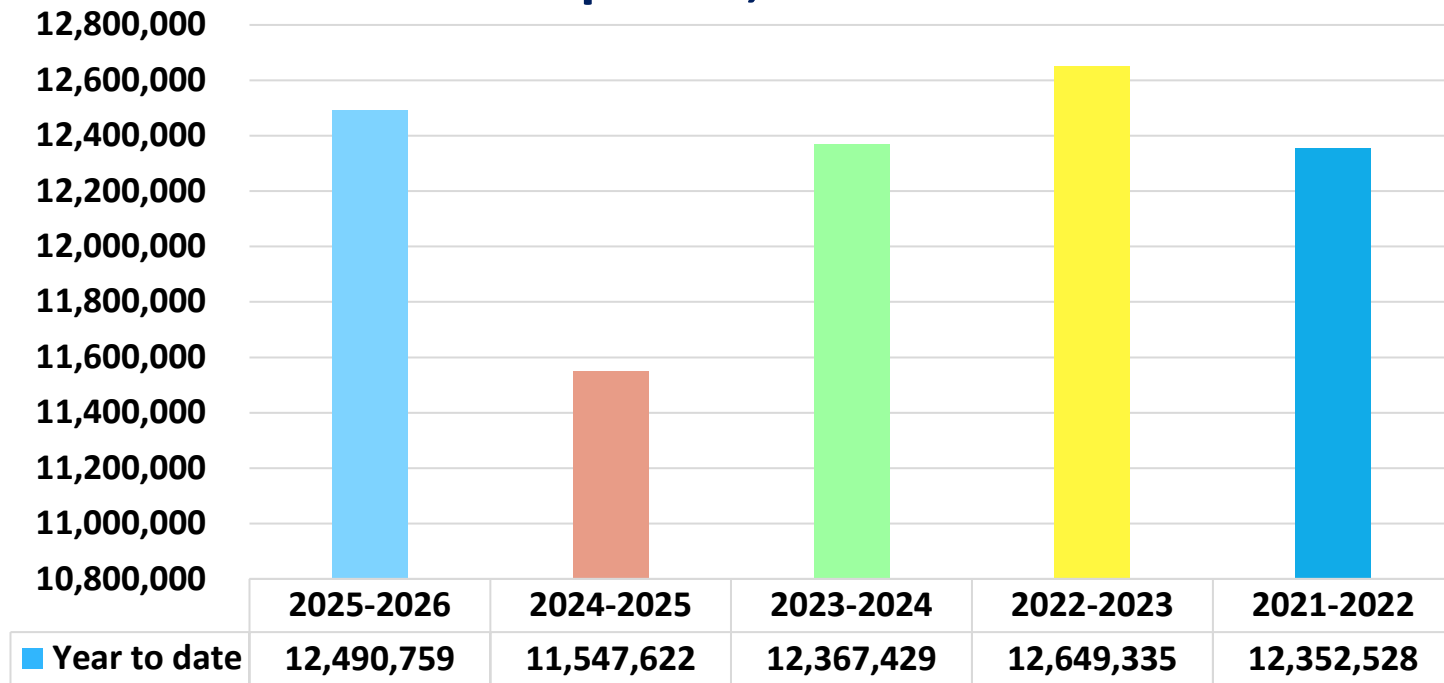
For the Month Ending
April 30, 2026



*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 Seven Months Ending
April 30, 2026

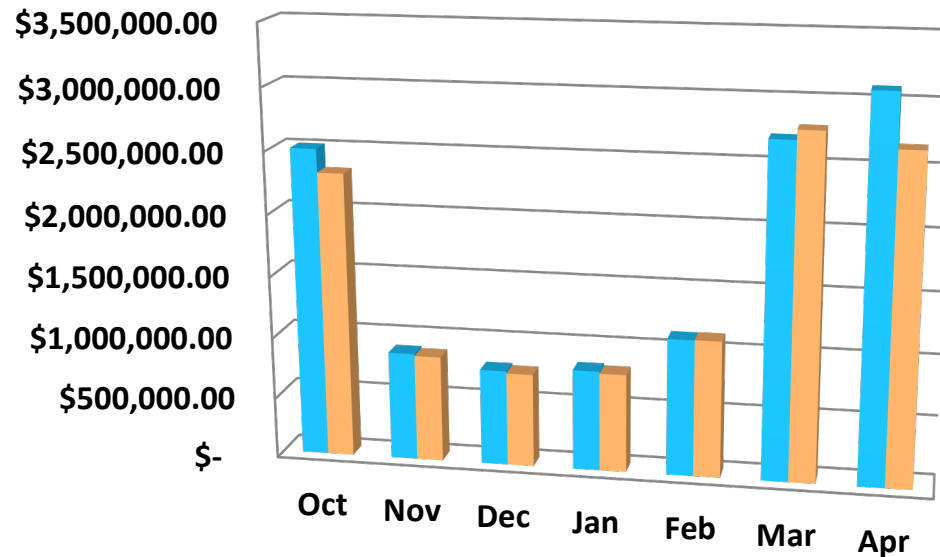


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Accrual Attribution Data

Panama City Beach

	FY26	FY25		
	As of 05/31/26	As of 05/31/25	Variance	Variance %
Oct	\$ 2,506,665.74	\$ 2,319,011.04	\$ 187,654.70	8.09%
Nov	\$ 886,923.40	\$ 870,809.53	\$ 16,113.87	1.85%
Dec	\$ 786,825.30	\$ 769,477.80	\$ 17,347.50	2.25%
Jan	\$ 827,283.90	\$ 811,110.55	\$ 16,173.35	1.99%
Feb	\$ 1,121,536.07	\$ 1,123,545.38	\$ (2,009.31)	-0.18%
Mar	\$ 2,708,420.02	\$ 2,784,947.66	\$ (76,527.64)	-2.75%
Apr	\$ 3,095,469.90	\$ 2,664,069.81	\$ 431,400.09	16.19%
May-Sep	\$ 826.11	\$ 1,351.63		
TOTALS	\$ 11,933,950.44	\$ 11,344,323.40	\$ 589,627.04	5.20%



■ As of 05/31/26 ■ As of 05/31/25

Cash / Accrual Breakdown

Panama City Beach FY2026

Collected in the Month of:								
	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals
Pre	\$ 81,021.88	\$ 355,951.56	\$ 24,893.46	\$ 20,006.16	\$ 25,309.42	\$ 26,809.80	\$ 22,816.51	\$ 556,808.79
Oct	\$ 2,271,550.46	\$ 53,584.14	\$ 148,610.86	\$ 2,246.43	\$ 22,979.37	\$ 1,164.07	\$ 6,530.41	\$ 2,506,665.74
Nov		\$ 788,079.98	\$ 37,761.54	\$ 3,412.06	\$ 55,500.36	\$ 1,540.95	\$ 628.51	\$ 886,923.40
Dec		\$ 376.75	\$ 683,487.00	\$ 36,288.63	\$ 49,088.58	\$ 7,065.48	\$ 10,518.86	\$ 786,825.30
Jan			\$ 508.87	\$ 724,136.73	\$ 89,919.03	\$ 6,355.88	\$ 6,363.39	\$ 827,283.90
Feb			\$ 85.00	\$ 255.78	\$ 1,074,991.08	\$ 35,392.49	\$ 10,811.72	\$ 1,121,536.07
Mar			\$ 85.00		\$ 342.20	\$ 2,635,140.63	\$ 72,852.19	\$ 2,708,420.02
Apr						\$ 849.68	\$ 3,094,620.22	\$ 3,095,469.90
May							\$ 826.11	\$ 826.11
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	\$ 3,225,967.92	\$ 12,490,759.23

***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 April 2026

	Current period	Prior periods	Total
Taxes	3,085,967	104,095	3,190,062
Penalties	9,381	24,500	33,881
Interest	99	1,926	2,025
Total Collections	3,095,446	130,522	3,225,968

For the Month Ending April 2025

	Current period	Prior periods	Total
Taxes	2,657,037	77,112	2,734,149
Penalties	6,621	13,682	20,303
Interest	36	892	927
Total Collections	2,663,693	91,686	2,755,380

Fiscal Year to Date Through April 2026

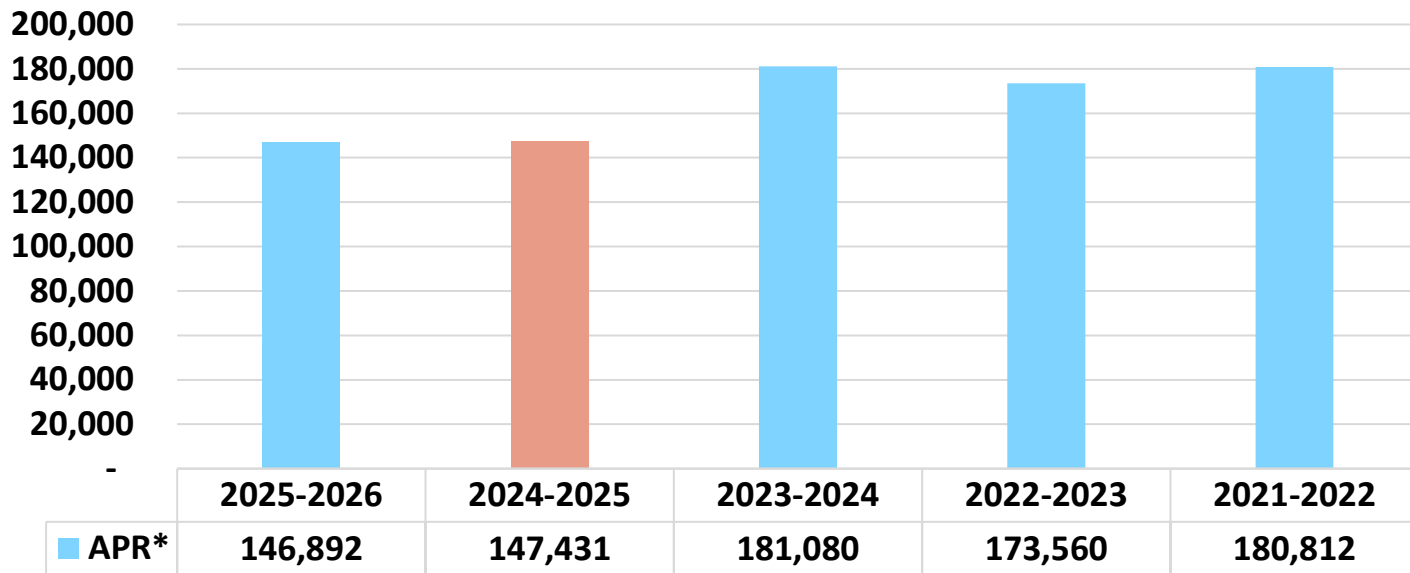
	Current period	Prior periods	Total
Taxes	11,231,174	1,010,186	12,241,360
Penalties	43,918	186,095	230,013
Interest	243	19,142	19,386
Total Collections	11,275,335	1,215,424	12,490,759

Fiscal Year to Date Through April 2025

	Current period	Prior periods	Total
Taxes	10,988,604	409,203	11,397,806
Penalties	57,462	77,386	134,848
Interest	223	14,745	14,968
Total Collections	11,046,289	501,333	11,547,622

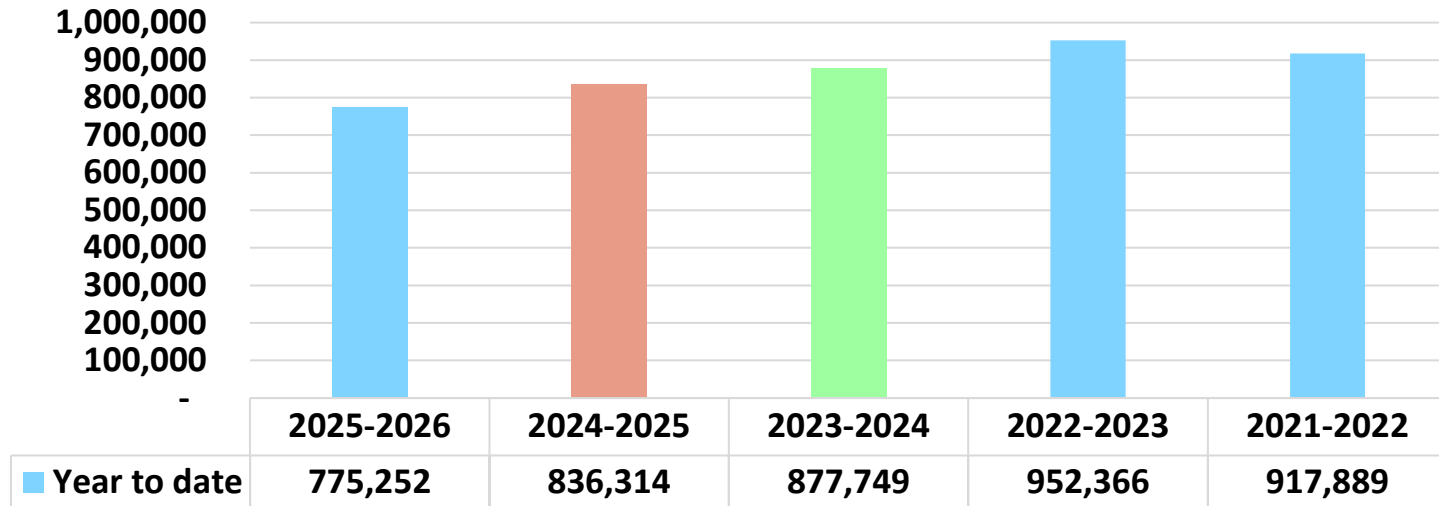


For the Month Ending April 30, 2026



***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 Seven Months Ending April 30, 2026

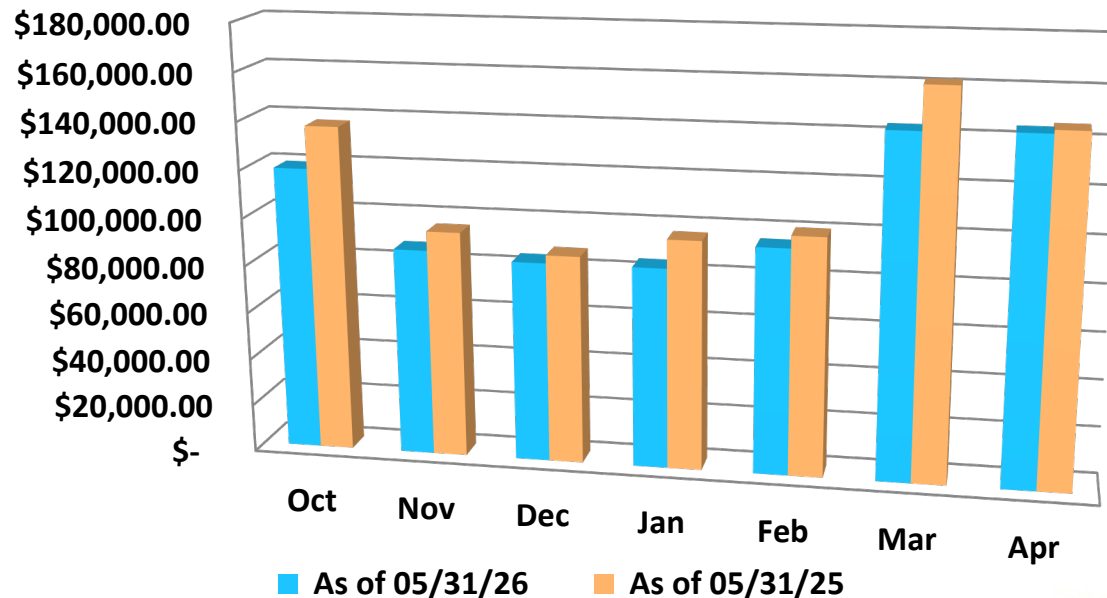


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Accrual Attribution Data

Panama City

	FY26	FY25		
	As of 05/31/26	As of 05/31/25	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	\$ 95,027.85	\$ 100,224.81	\$ (5,196.96)	-5.19%
Mar	\$ 143,659.49	\$ 161,753.88	\$ (18,094.39)	-11.19%
Apr	\$ 144,374.02	\$ 145,860.80	\$ (1,486.78)	-1.02%
TOTALS	\$ 758,545.74	\$ 824,675.00	\$ (66,129.26)	-8.02%



Cash / Accrual Breakdown

Panama City
FY2026

Accrued to the Month of:	Collected in the Month of:															
	Nov		Dec		Jan		Feb		Mar		Apr		May		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	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 1,006.12	\$ 16,706.43		
	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	\$ -	\$ 95,027.85		
	Mar						\$ 142,781.50	\$ -	\$ -	\$ -	\$ -	\$ 877.99	\$ -	\$ 143,659.49		
	Apr							\$ 144,374.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,374.02		
	May								\$ 146,892.16	\$ -	\$ -	\$ -	\$ -	\$ -		
	Jun									\$ 144,403.95	\$ -	\$ -	\$ -	\$ -		
	Jul										\$ 142,781.50	\$ -	\$ -	\$ -		
	Aug											\$ 146,892.16	\$ -	\$ -		
	Sep												\$ 146,892.16	\$ -		
	Post													\$ -		
	\$ 125,509.72	\$ 90,942.94	\$ 83,521.79	\$ 85,466.57	\$ 98,515.04	\$ 144,403.95	\$ 146,892.16	\$ 146,892.16	\$ 146,892.16	\$ 146,892.16	\$ 146,892.16	\$ 146,892.16	\$ 146,892.16	\$ 775,252.17		

***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 April 2026

	Current period	Prior periods	Total
Taxes	144,274	1,860	146,134
Penalties	100	650	750
Interest	0	8	8
Total Collections	144,374	2,518	146,892

For the Month Ending April 2025

	Current period	Prior periods	Total
Taxes	145,710	963	146,674
Penalties	150	600	750
Interest	0	7	7
Total Collections	145,861	1,570	147,431

Fiscal Year to Date Through April 2026

	Current period	Prior periods	Total
Taxes	744,127	24,504	768,631
Penalties	805	5,539	6,344
Interest	1	276	277
Total Collections	744,933	30,319	775,252

Fiscal Year to Date Through April 2025

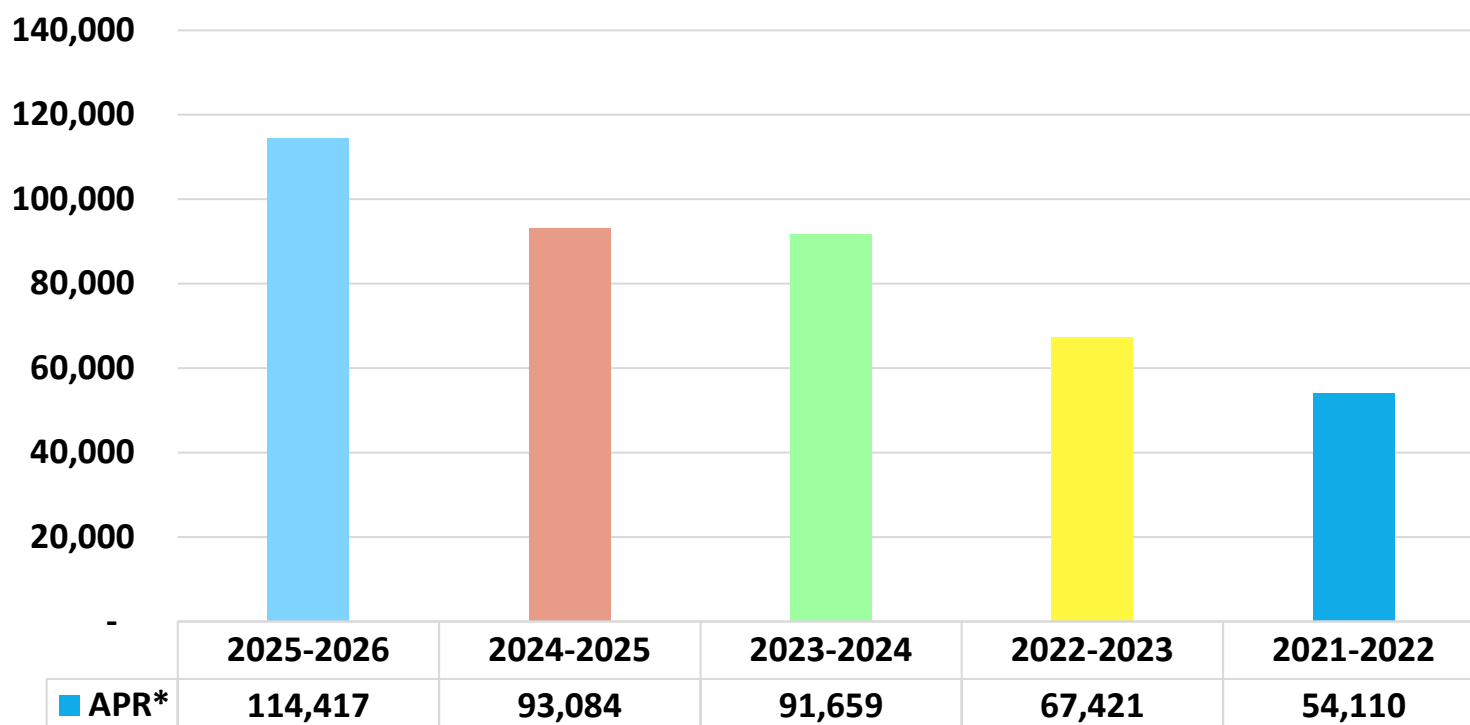
	Current period	Prior periods	Total
Taxes	811,334	18,603	829,937
Penalties	600	5,462	6,062
Interest	2	312	314
Total Collections	811,937	24,376	836,313



Cash Collection Analysis:

Mexico Beach

For the Month Ending
April 30, 2026

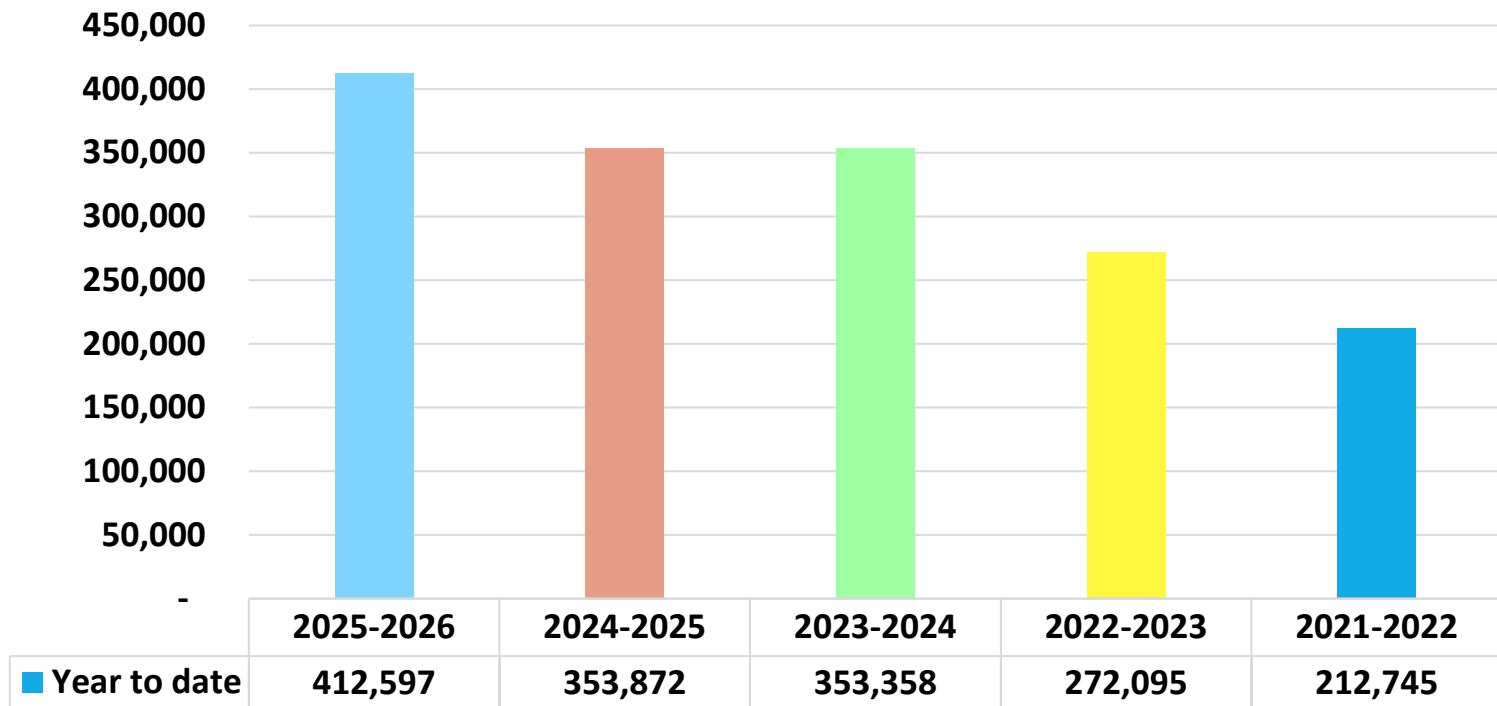


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Cash Collection Analysis:

Mexico Beach

**For the Seven Months Ending
April 30, 2026**

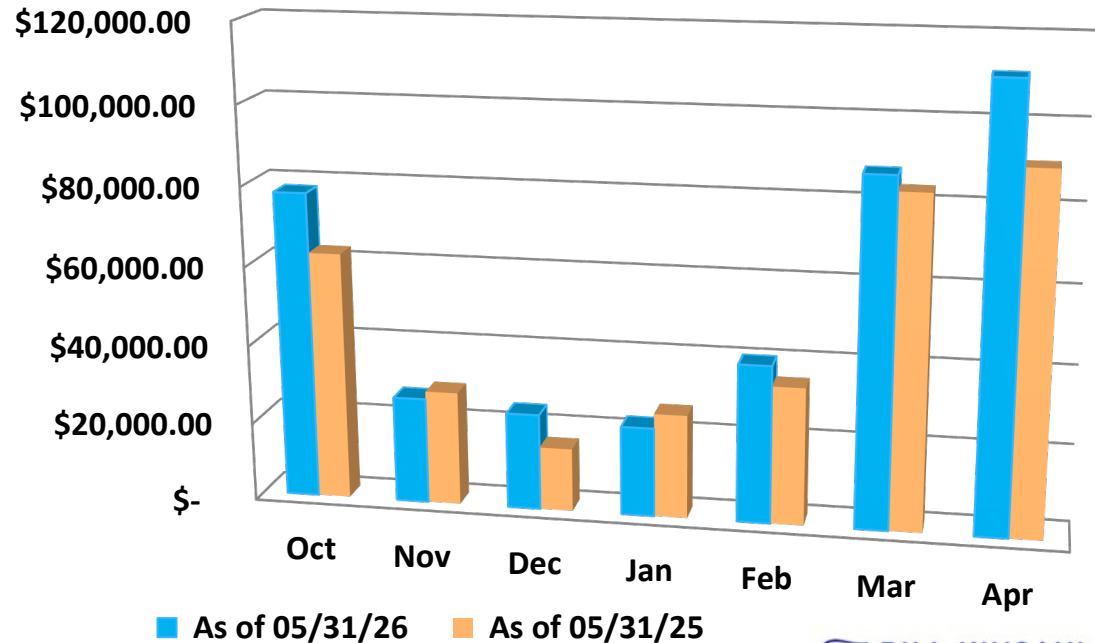


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Accrual Attribution Data

Mexico Beach

	FY26	FY25		
	As of 05/31/26	As of 05/31/25	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	\$ 24,447.59	\$ 16,155.56	\$ 8,292.03	51.33%
Jan	\$ 22,688.38	\$ 26,442.88	\$ (3,754.50)	-14.20%
Feb	\$ 40,070.20	\$ 35,028.67	\$ 5,041.53	14.39%
Mar	\$ 87,532.16	\$ 83,691.92	\$ 3,840.24	4.59%
Apr	\$ 110,858.40	\$ 90,411.90	\$ 20,446.50	22.61%
TOTALS	\$ 390,184.21	\$ 343,486.47	\$ 46,697.74	13.60%



Cash / Accrual Breakdown

Mexico Beach
FY2026

Accrued to the Month of:	Collected in the Month of:								
	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals	
	Pre	\$ 489.12	\$ 801.80	\$ 1,506.04	\$ -	\$ 2,940.66	\$ 16,472.38	\$ 202.63	\$ 22,412.63
	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	\$ 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	\$ 40,070.20
	Mar						\$ 84,783.88	\$ 2,748.28	\$ 87,532.16
	Apr							\$ 110,858.40	\$ 110,858.40
May								\$ -	
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	\$ 412,596.84	

***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 April 2026

	Current period	Prior periods	Total
Taxes	110,808	2,441	113,249
Penalties	50	1,100	1,150
Interest	0	17	17
Total Collections	110,858	3,558	114,417

For the Month Ending April 2025

	Current period	Prior periods	Total
Taxes	90,109	1,816	91,926
Penalties	300	850	1,150
Interest	3	6	9
Total Collections	90,412	2,673	93,084

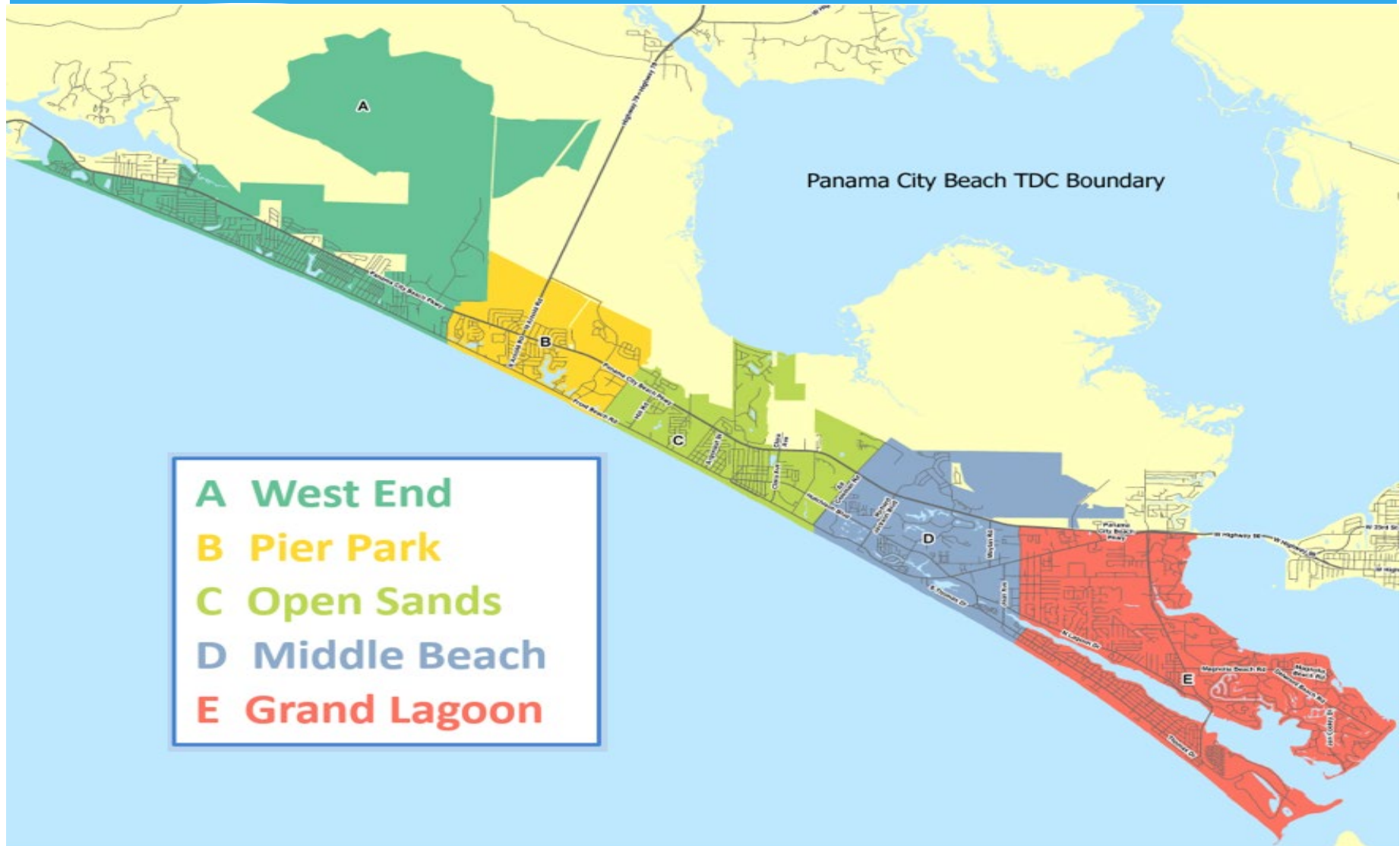
Fiscal Year to Date Through April 2026

	Current period	Prior periods	Total
Taxes	370,160	36,066	406,226
Penalties	1,150	5,114	6,264
Interest	2	105	107
Total Collections	371,311	41,286	412,597

Fiscal Year to Date Through April 2025

	Current period	Prior periods	Total
Taxes	335,180	13,213	348,393
Penalties	1,550	2,899	4,449
Interest	6	1,024	1,031
Total Collections	336,736	17,136	353,872

TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser



Bay County
Geographic Information System

