

# 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 31<sup>st</sup>, 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,

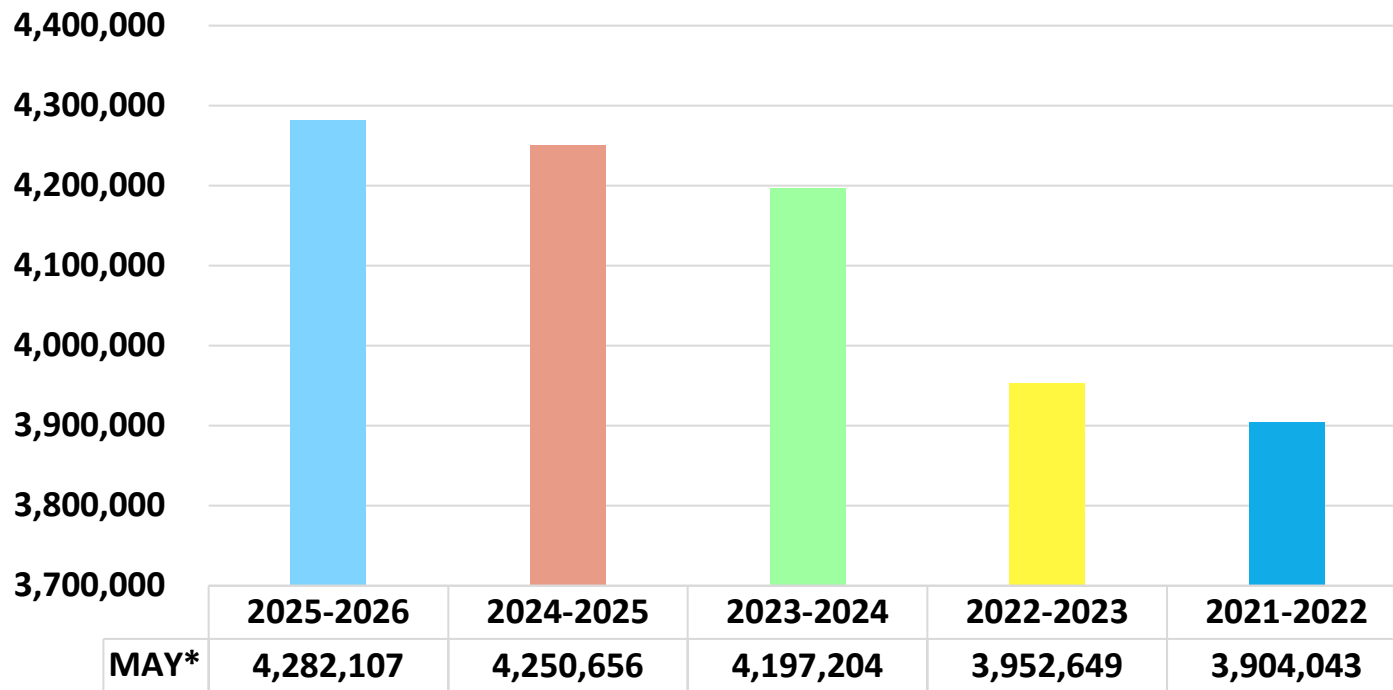
Bill Kinsaul  
Clerk of Court and Comptroller



Bay County  
Tourist Development Council

# Cash Collection Analysis: Panama City Beach

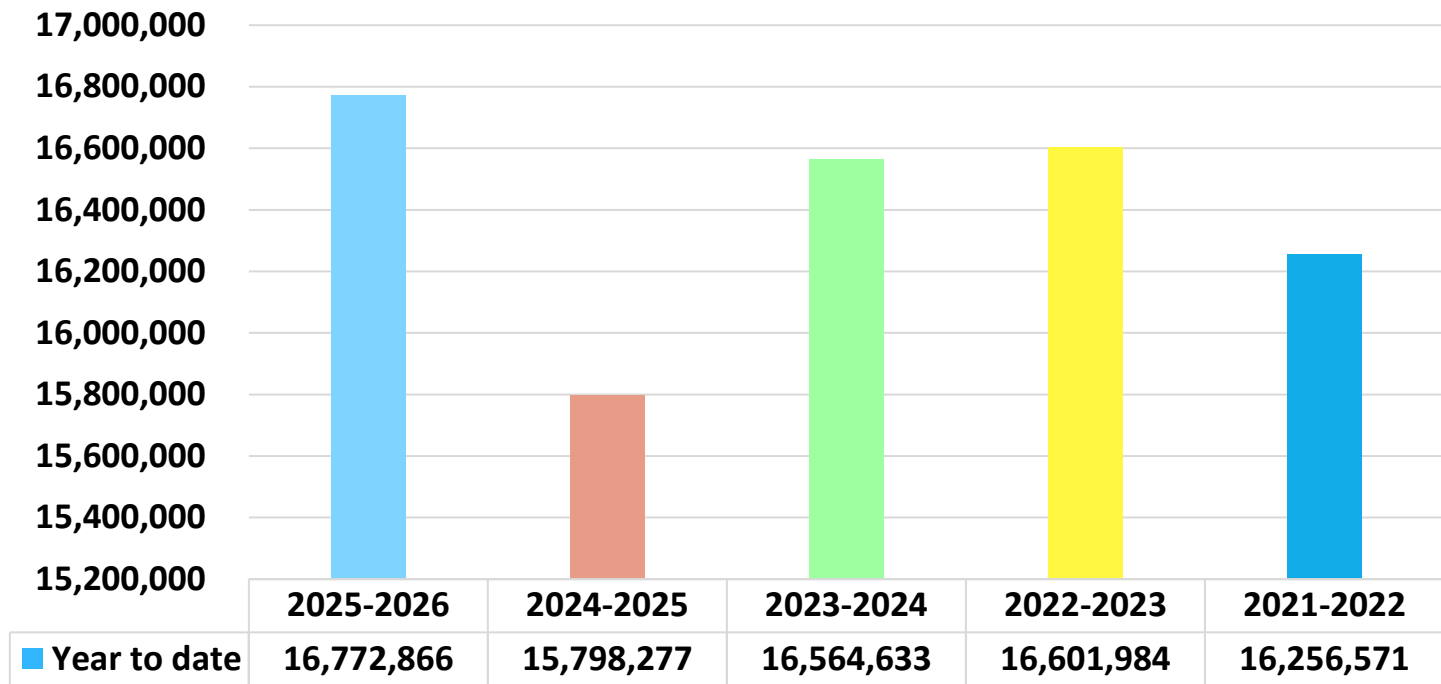
For the Month Ending  
May 31, 2026



\*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             |                      |              |
| <b>TOTALS</b>            | <b>\$ 16,173,098.46</b> | <b>\$ 15,567,196.97</b> | <b>\$ 605,901.49</b> | <b>3.89%</b> |

\$5,000,000.00

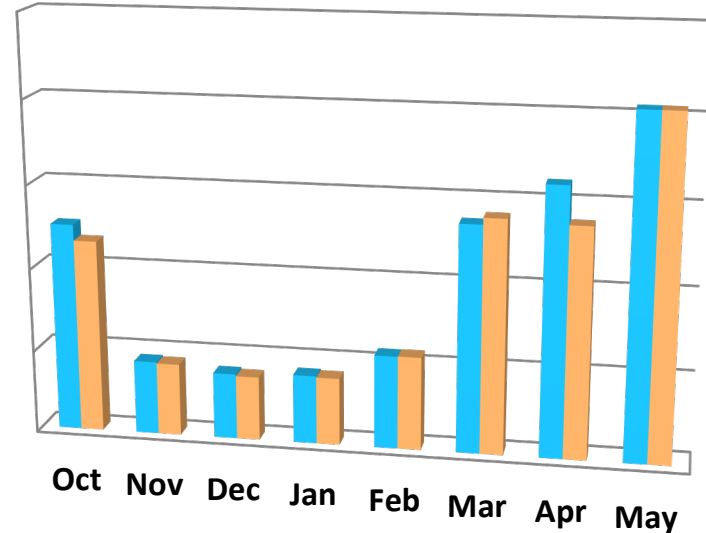
\$4,000,000.00

\$3,000,000.00

\$2,000,000.00

\$1,000,000.00

\$-



■ As of 06/30/26 ■ As of 06/30/25

# 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 |  | 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            |
| <b>Total Collections</b> | <b>4,086,328</b> | <b>195,779</b> | <b>4,282,107</b> |

## 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            |
| <b>Total Collections</b> | <b>4,094,019</b> | <b>156,636</b> | <b>4,250,656</b> |

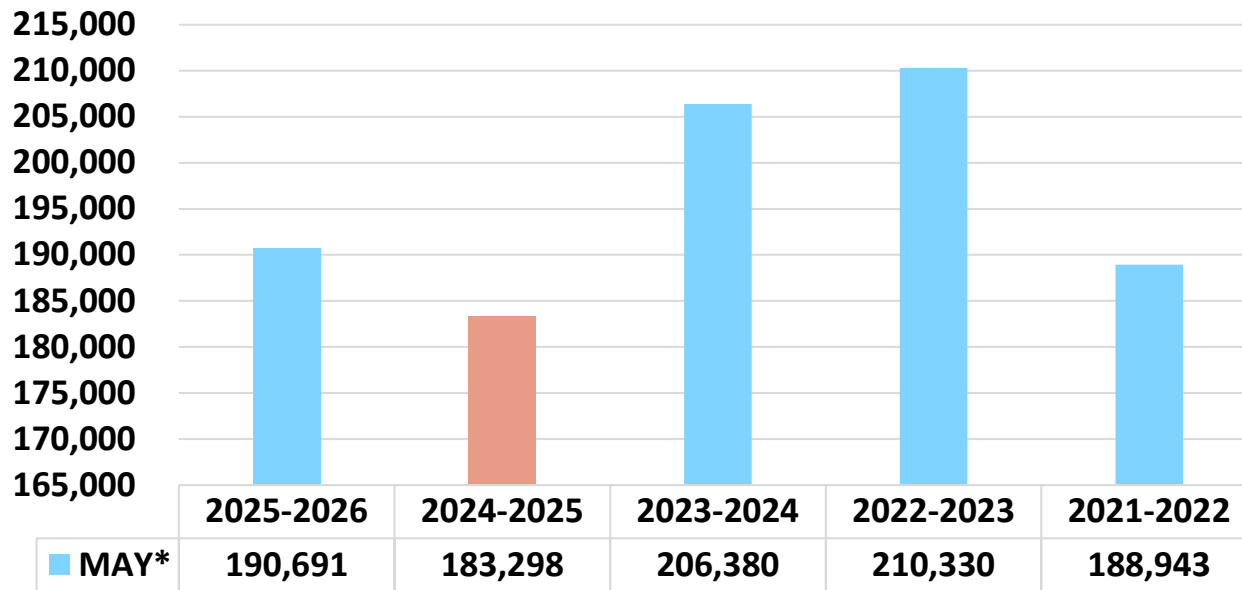
## Fiscal Year to Date Through May 2026

|                          | 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            |
| <b>Total Collections</b> | <b>15,361,663</b> | <b>1,411,202</b> | <b>16,772,866</b> |

## Fiscal Year to Date Through May 2025

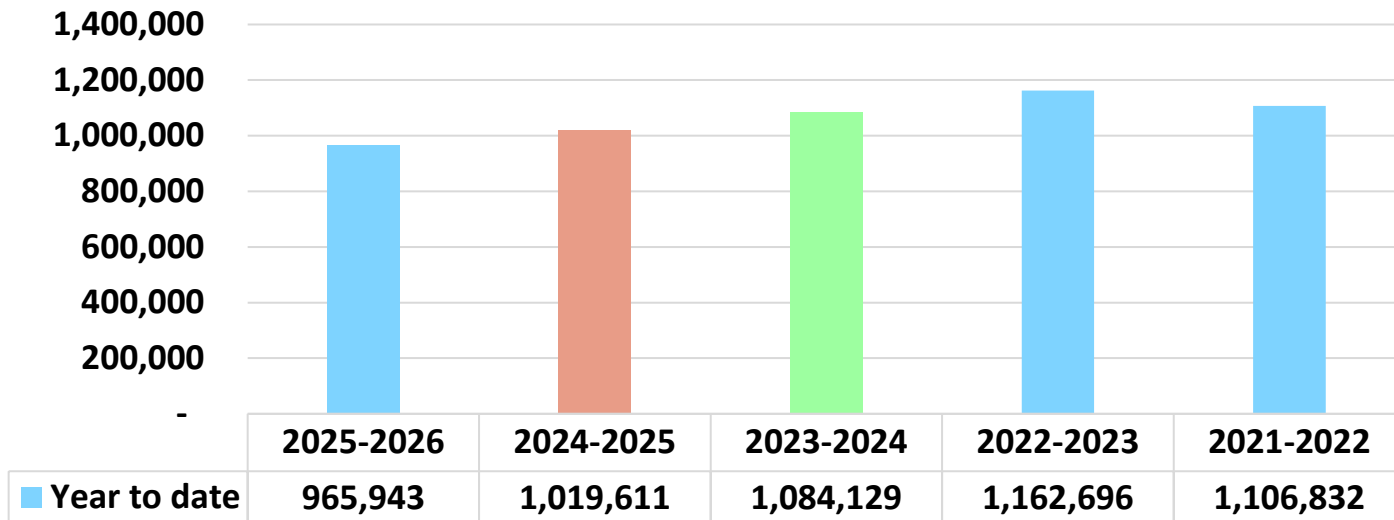
|                          | Current period    | Prior periods  | Total             |
|--------------------------|-------------------|----------------|-------------------|
| Taxes                    | 15,065,854        | 533,895        | 15,599,749        |
| Penalties                | 74,214       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

## 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

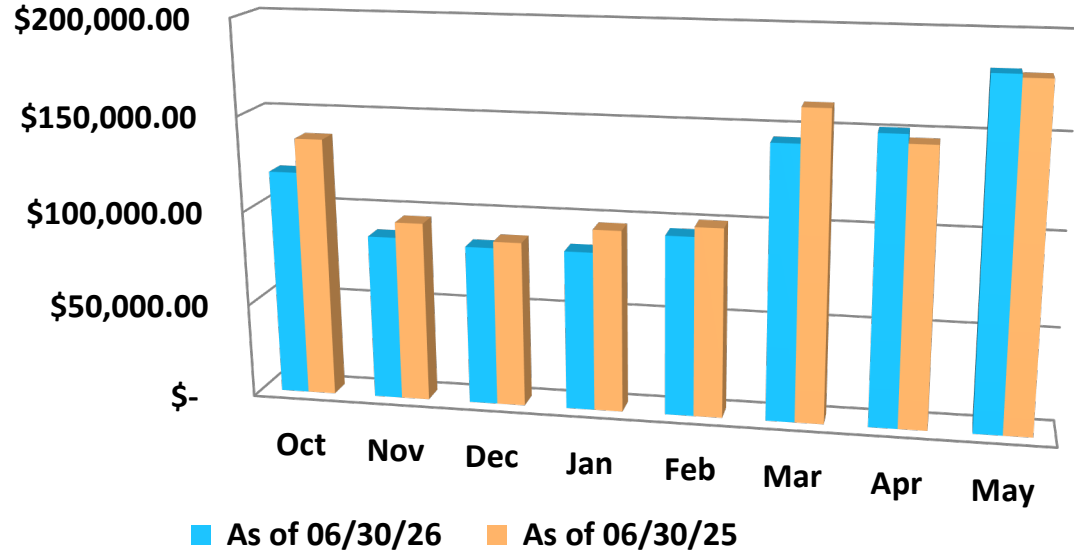


**\*Note:** This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

# Accrual Attribution Data

Panama City

| Accrual Attribution Data |                |                 |                |            |
|--------------------------|----------------|-----------------|----------------|------------|
|                          | FY26           | FY25            |                |            |
|                          | As of 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             |
| <b>Total Collections</b> | <b>181,702</b> | <b>8,989</b>  | <b>190,691</b> |

## 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            |
| <b>Total Collections</b> | <b>179,929</b> | <b>3,369</b>  | <b>183,298</b> |

## Fiscal Year to Date Through May 2026

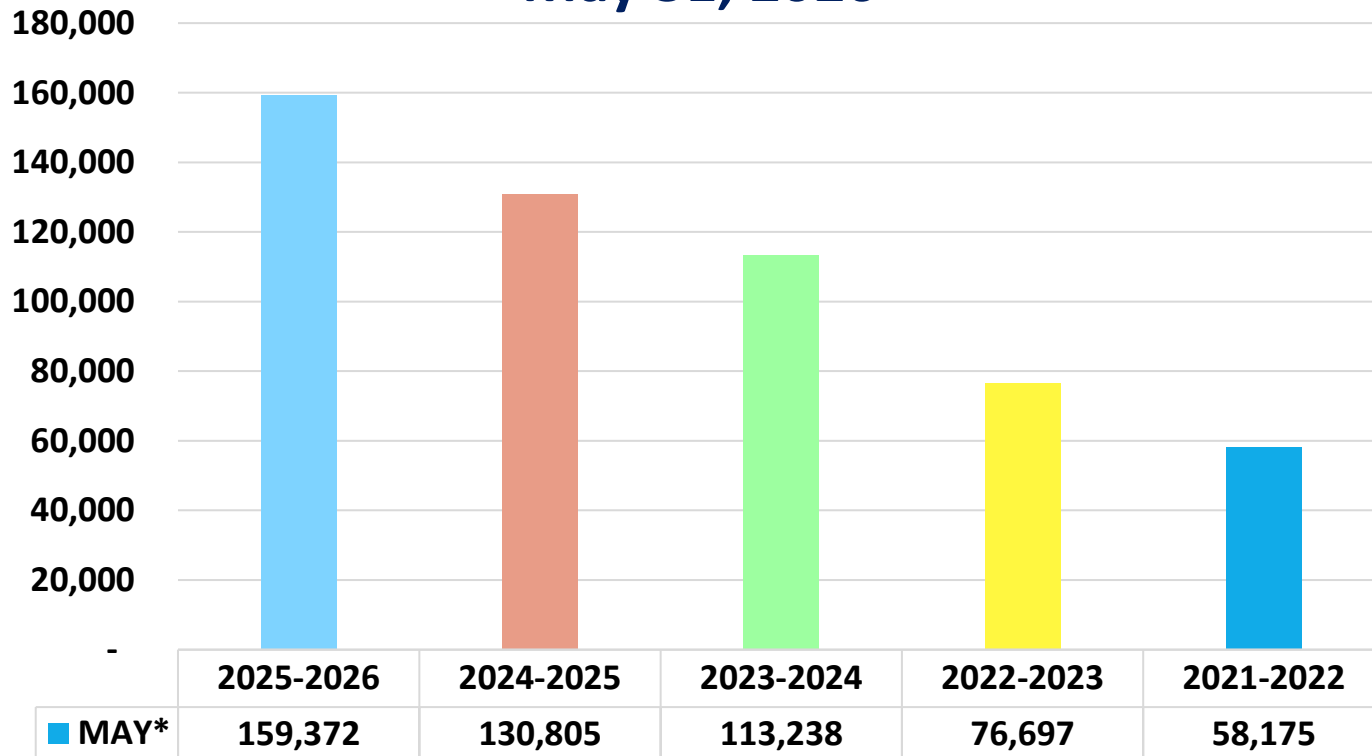
|                          | Current period | Prior periods | Total          |
|--------------------------|----------------|---------------|----------------|
| Taxes                    | 925,778        | 32,393        | 958,171        |
| Penalties                | 855            | 6,585         | 7,441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

## 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              |
| <b>Total Collections</b> | <b>991,866</b> | <b>27,745</b> | <b>1,019,611</b> |



## For the Month Ending May 31, 2026

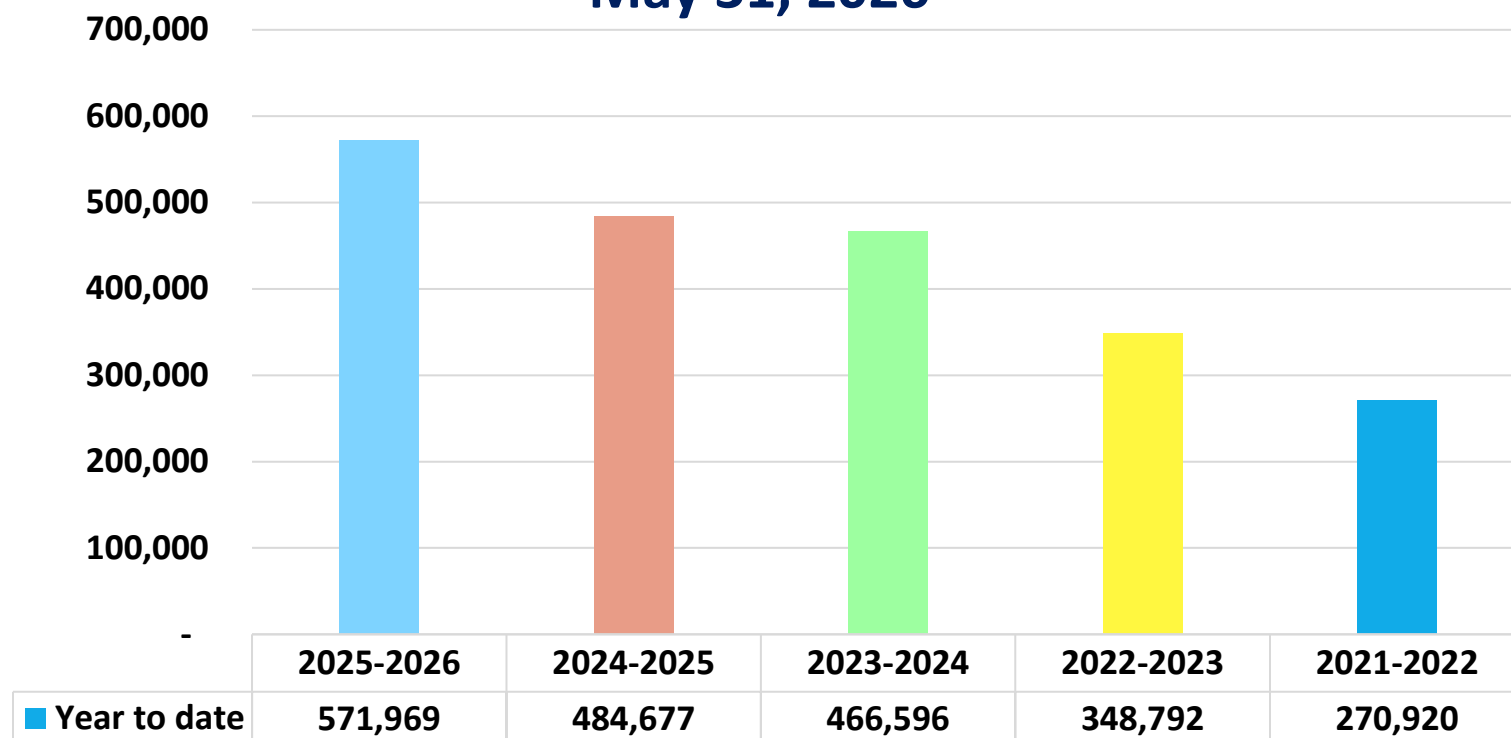


\*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

# Cash Collection Analysis:

# Mexico Beach

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

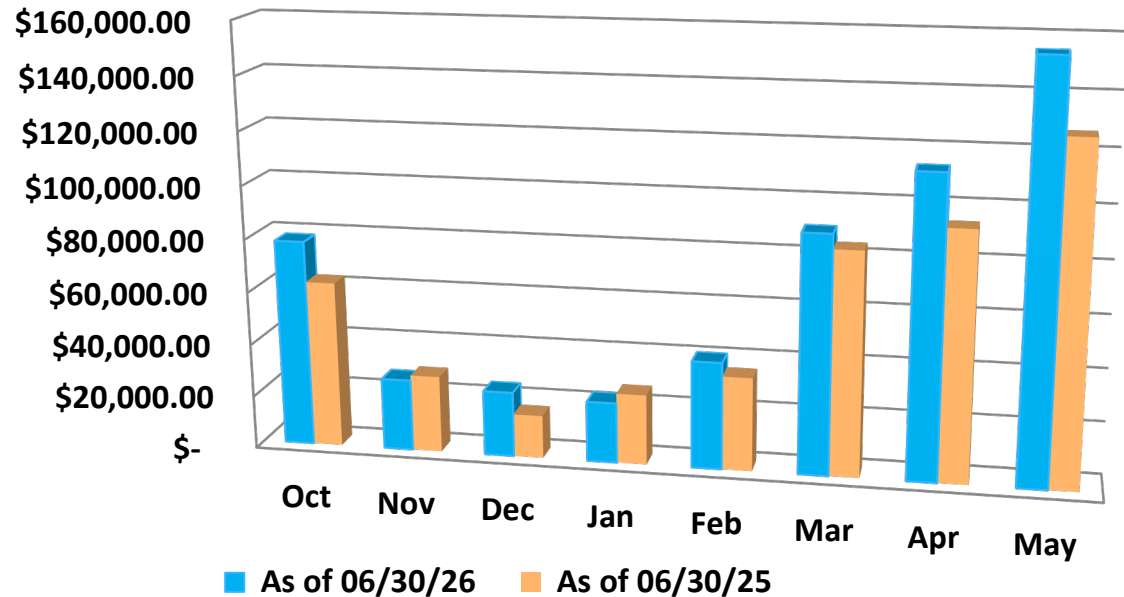


*\*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).*

# Accrual Attribution Data

# 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             |
| <b>Total Collections</b> | <b>154,352</b> | <b>5,021</b>  | <b>159,372</b> |

## 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             |
| <b>Total Collections</b> | <b>126,940</b> | <b>3,865</b>  | <b>130,805</b> |

## Fiscal Year to Date Through May 2026

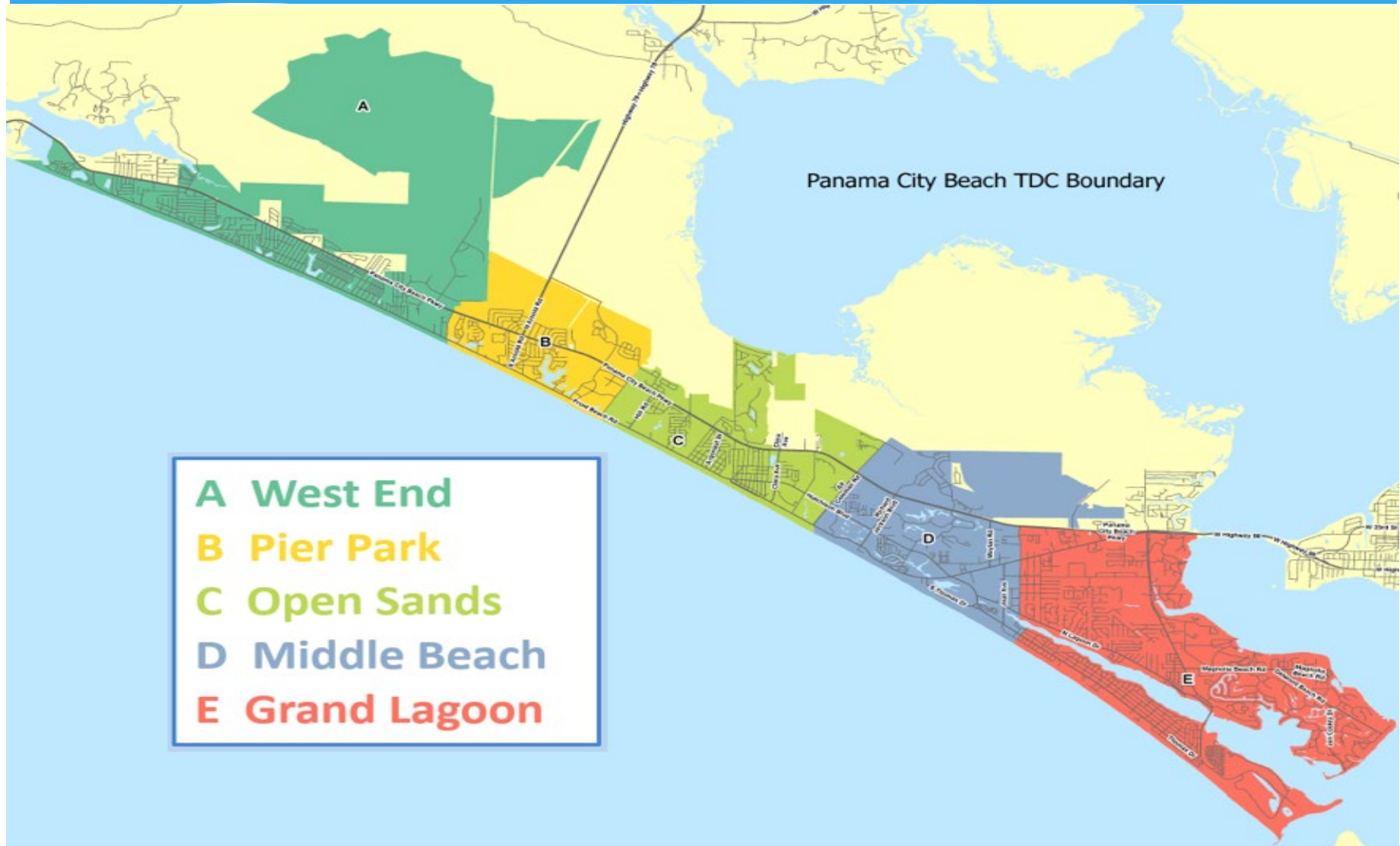
|                          | Current period | Prior periods | Total          |
|--------------------------|----------------|---------------|----------------|
| Taxes                    | 524,461        | 40,272        | 564,734        |
| Penalties                | 1,200          | 5,862         | 7,062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

## 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          |
| <b>Total Collections</b> | <b>463,677</b> | <b>21,001</b> | <b>484,677</b> |



# TDC Zones: Panama City Beach and Surrounding



# Supporting Data and Service Contributors

Dan Sowell, CFA  
Bay County Property Appraiser



Bay County  
Geographic Information System

