

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending November 30, 2025

Clerk of Court & Comptroller

Report for Month Ending

November 30, 2025

January 8, 2026

Tourist Development Council
Bay County, Florida

Council Members:



Attached please find statistical and graphical reports for the month ending November 30st, 2025. 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,

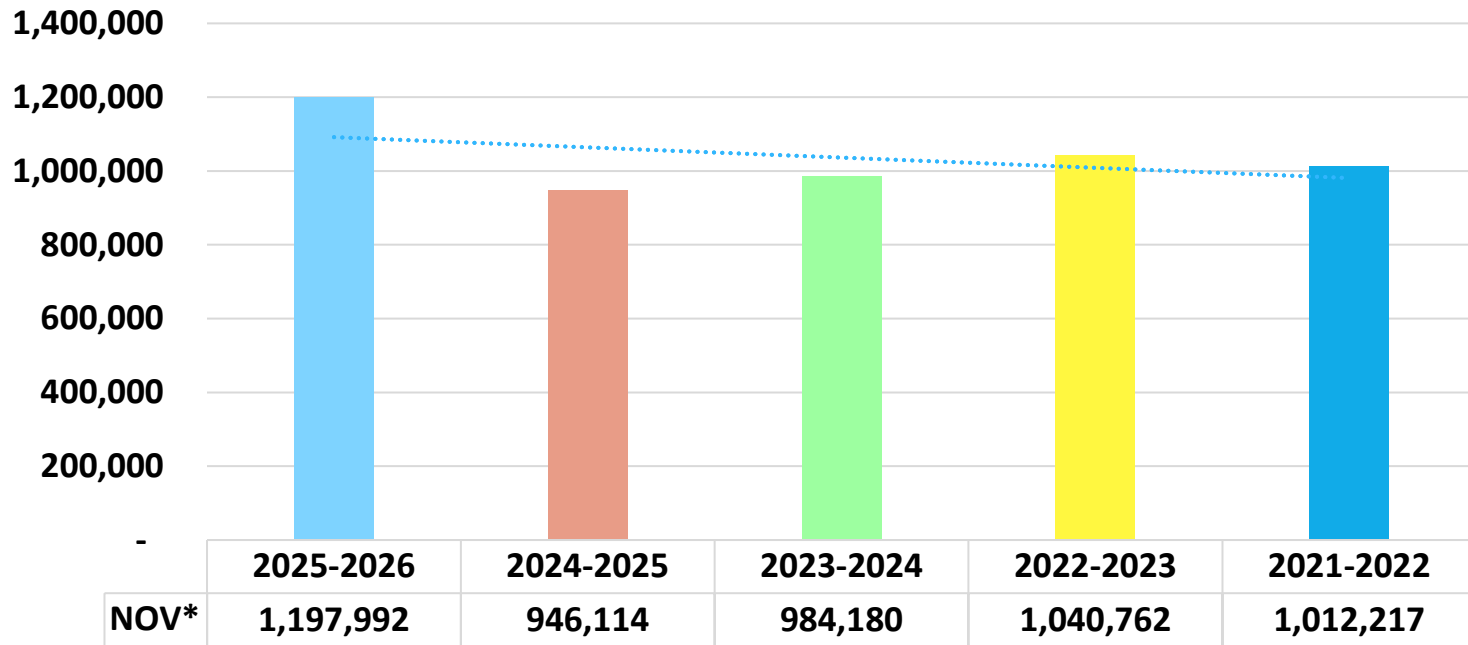
Bill Kinsaul
Clerk of Court and Comptroller



Bay County
Tourist Development Council

Cash Collection Analysis: Panama City Beach

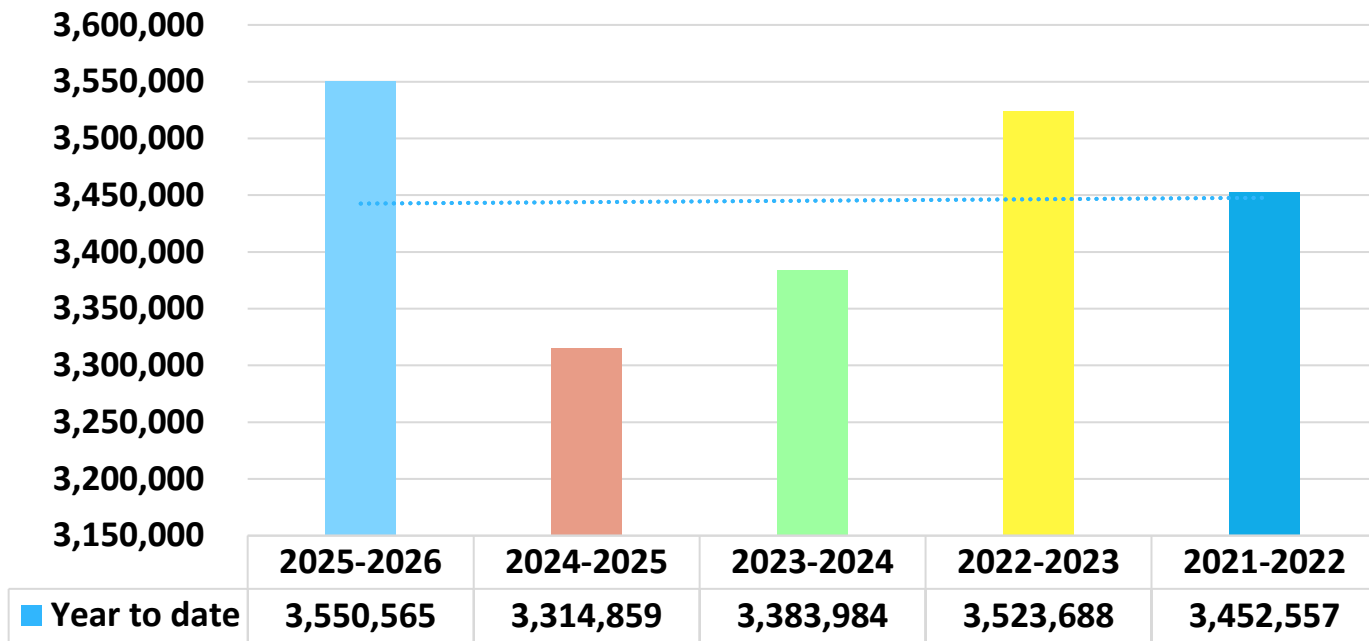
For the Month Ending
November 30, 2025



*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 Two Month Ending
November 30, 2025

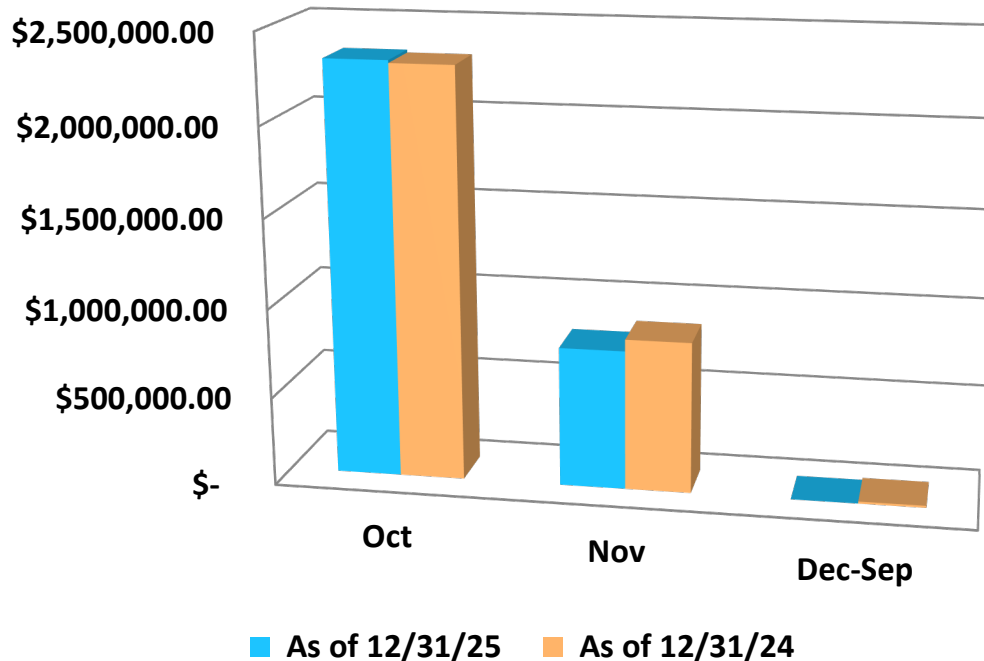


*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

Accrual Attribution Data

Panama City Beach

	FY26 As of 12/31/25	FY25 As of 12/31/24	Variance	Variance %
Oct	\$ 2,325,134.60	\$ 2,309,714.16	\$ 15,420.44	0.67%
Nov	\$ 788,079.98	\$ 853,855.42	\$ (65,775.44)	-7.70%
Dec-Sep	\$ 376.75	\$ 11,841.92		
TOTALS	\$ 3,113,591.33	\$ 3,175,411.50	\$ (61,820.17)	-1.95%



Cash / Accrual Breakdown

Panama City Beach FY2026

		Collected in the Month of:				
		Nov	Dec	Jan	Feb	Totals
Accrued to the Month of:	Pre	\$ 81,021.88	\$ 355,951.56			\$ 436,973.44
	Oct	\$ 2,271,550.46	\$ 53,584.14			\$ 2,325,134.60
	Nov		\$ 788,079.98			\$ 788,079.98
	Dec		\$ 376.75			\$ 376.75
	Jan					\$ -
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
Post					\$ -	
		\$ 2,352,572.34	\$ 1,197,992.43	\$ -	\$ -	\$ 3,550,564.77

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Panama City Beach

For the Month Ending November 2025

	Current period	Prior periods	Total
Taxes	787,234	353,901	1,141,135
Penalties	1,221	48,081	49,302
Interest	2	7,554	7,556
Total Collections	788,457	409,536	1,197,992

Fiscal Year to Date Through November 2025

	Current period	Prior periods	Total
Taxes	3,057,833	419,390	3,477,223
Penalties	2,172	62,627	64,798
Interest	2	8,541	8,543
Total Collections	3,060,007	490,558	3,550,565

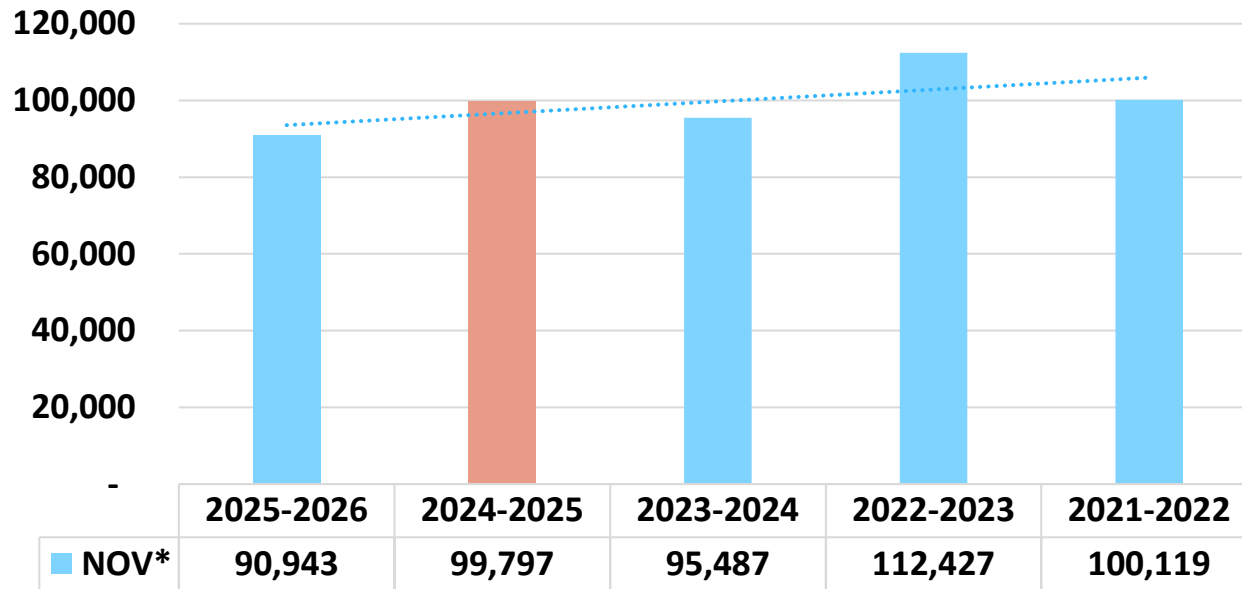
For the Month Ending November 2024

	Current period	Prior periods	Total
Taxes	848,958	77,204	926,162
Penalties	4,731	12,369	17,101
Interest	13	2,839	2,852
Total Collections	853,703	92,412	946,114

Fiscal Year to Date Through November 2024

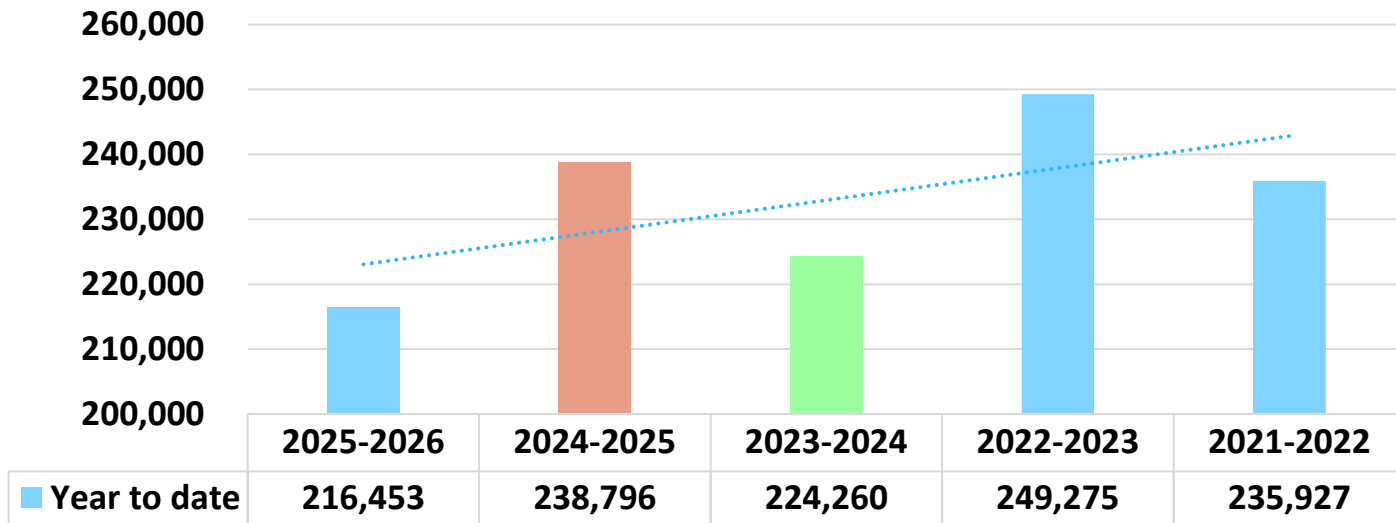
	Current period	Prior periods	Total
Taxes	3,121,502	154,971	3,276,473
Penalties	10,542	21,332	31,875
Interest	46	6,466	6,512
Total Collections	3,132,090	182,769	3,314,859

For the Month Ending November 30, 2025



*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 Two Months Ending November 30, 2025

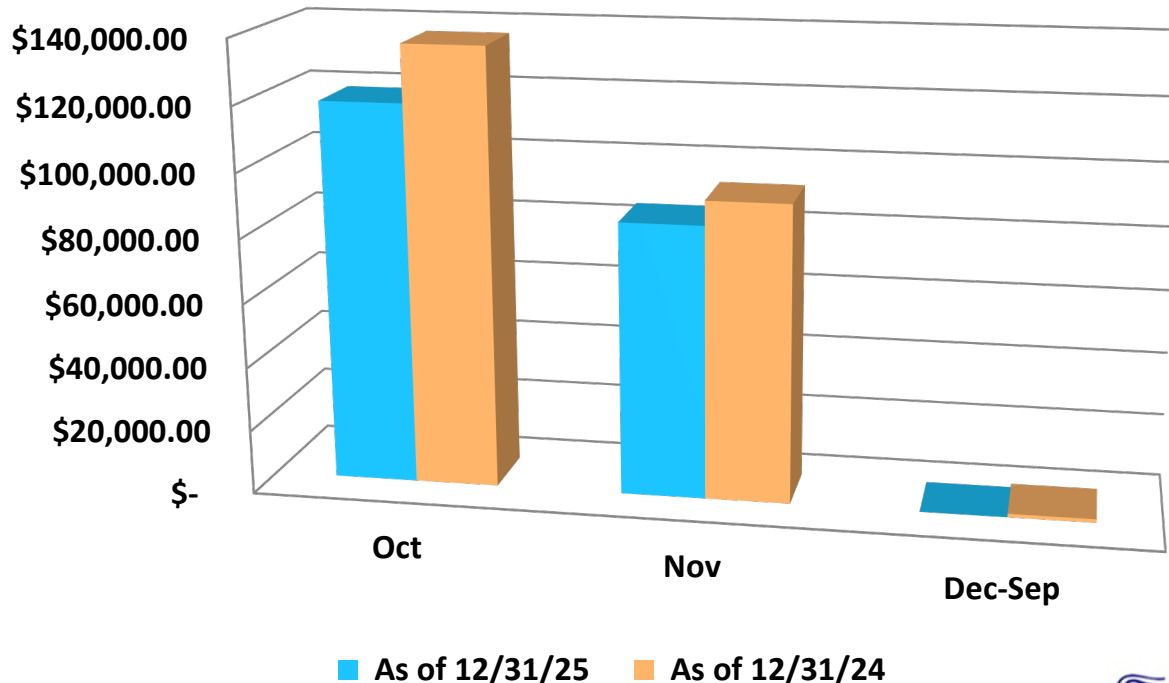


***Note:** This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual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

Accrual Attribution Data

Panama City

	FY26 As of 12/31/25	FY25 As of 12/31/24	Variance	Variance %
Oct	\$ 118,869.25	\$ 136,755.56	\$ (17,886.31)	-13.08%
Nov	\$ 85,320.33	\$ 92,900.69	\$ (7,580.36)	-8.16%
Dec-Sep	\$ -	\$ 1,104.50		
TOTALS	\$ 204,189.58	\$ 230,760.75	\$ (25,466.67)	-11.04%



Cash / Accrual Breakdown

Panama City
FY2026

		Collected in the Month of:				Totals
		Nov	Dec	Jan	Feb	
Accrued to the Month of:	Pre	\$ 9,348.34	\$ 2,914.74			\$ 12,263.08
	Oct	\$ 116,161.38	\$ 2,707.87			\$ 118,869.25
	Nov		\$ 85,320.33			\$ 85,320.33
	Dec					\$ -
	Jan					\$ -
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
Post					\$ -	
		\$ 125,509.72	\$ 90,942.94	\$ -	\$ -	\$ 216,452.66

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Panama City

For the Month Ending November 2025

	Current period	Prior periods	Total
Taxes	85,270	4,157	89,427
Penalties	50	1,450	1,500
Interest	-	16	16
Total Collections	85,320	5,623	90,943

Fiscal Year to Date Through November 2025

	Current period	Prior periods	Total
Taxes	201,382	12,279	213,661
Penalties	100	2,482	2,582
Interest	0	209	209
Total Collections	201,482	14,971	216,453

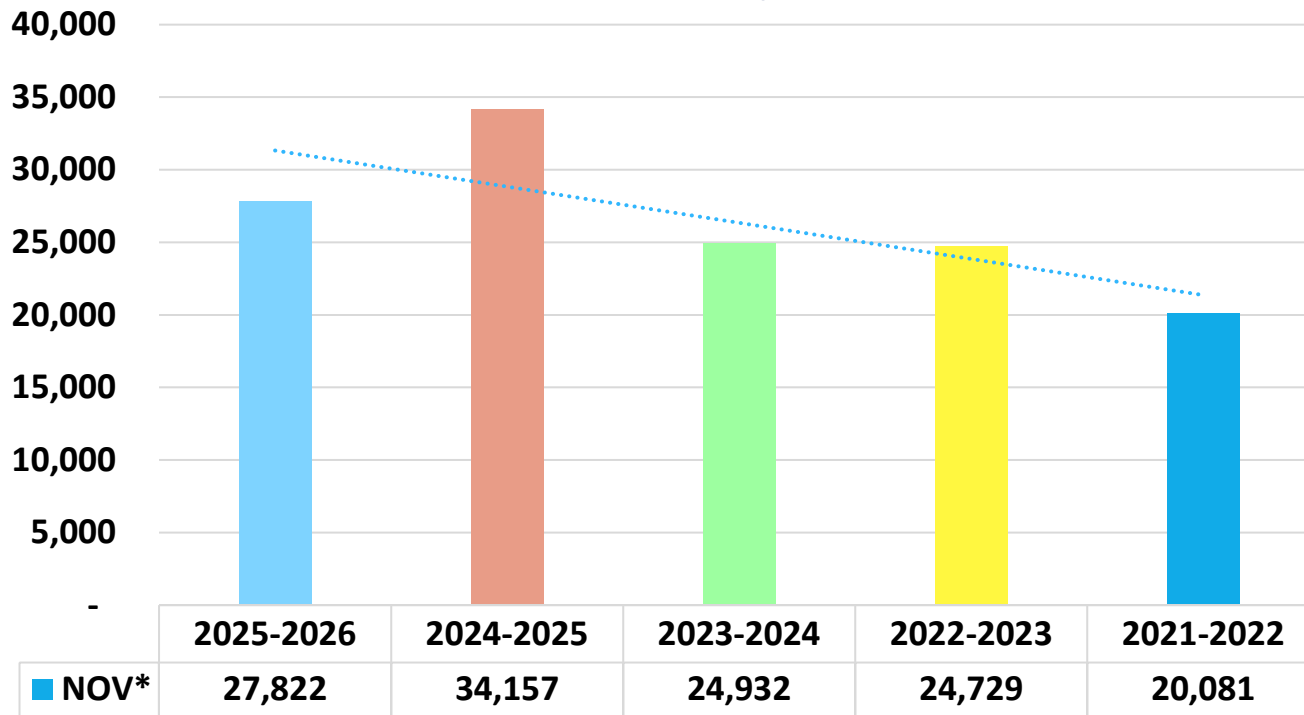
For the Month Ending November 2024

	Current period	Prior periods	Total
Taxes	93,755	5,009	98,764
Penalties	250	744	994
Interest	1	38	38
Total Collections	94,005	5,791	99,797

Fiscal Year to Date Through November 2024

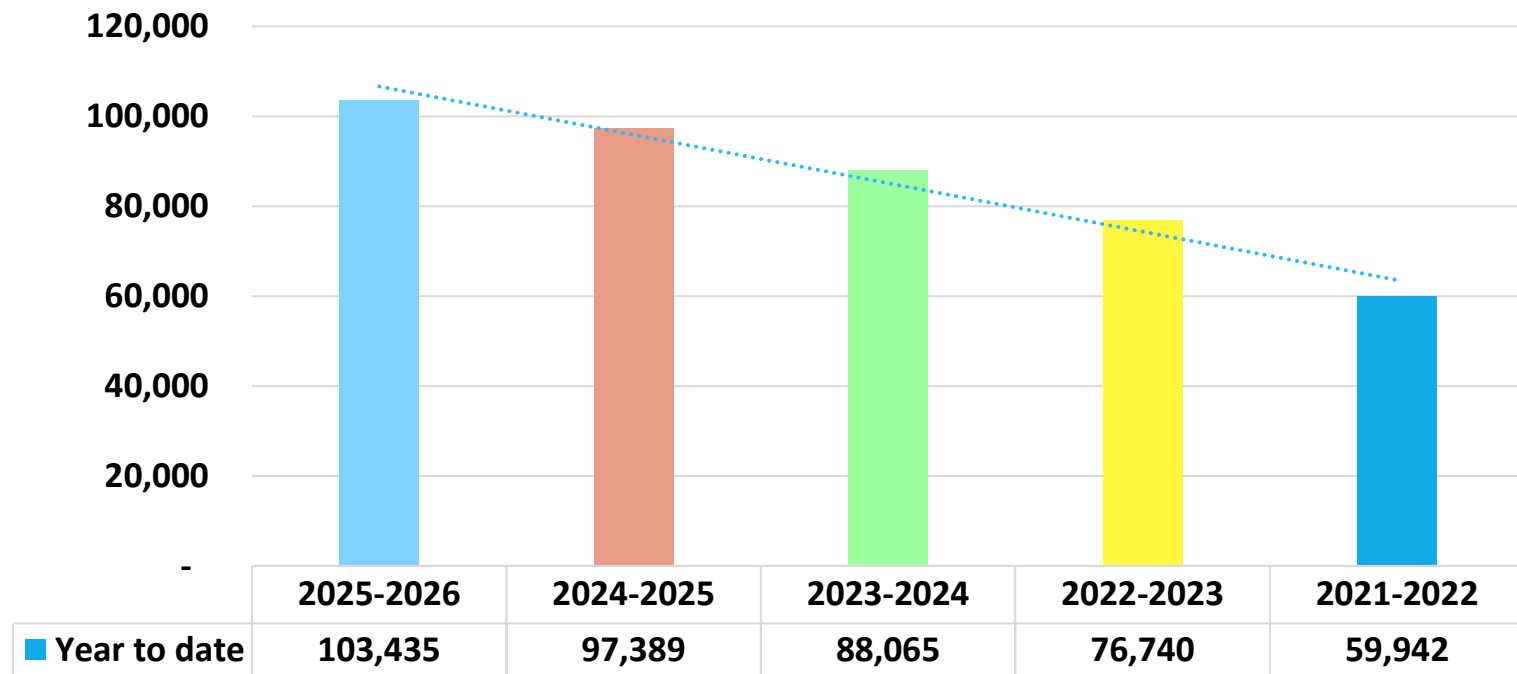
	Current period	Prior periods	Total
Taxes	224,905	11,966	236,871
Penalties	550	1,276	1,826
Interest	1	97	98
Total Collections	225,456	13,340	238,796

For the Month Ending November 30, 2025



*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 Two Months Ending November 30, 2025

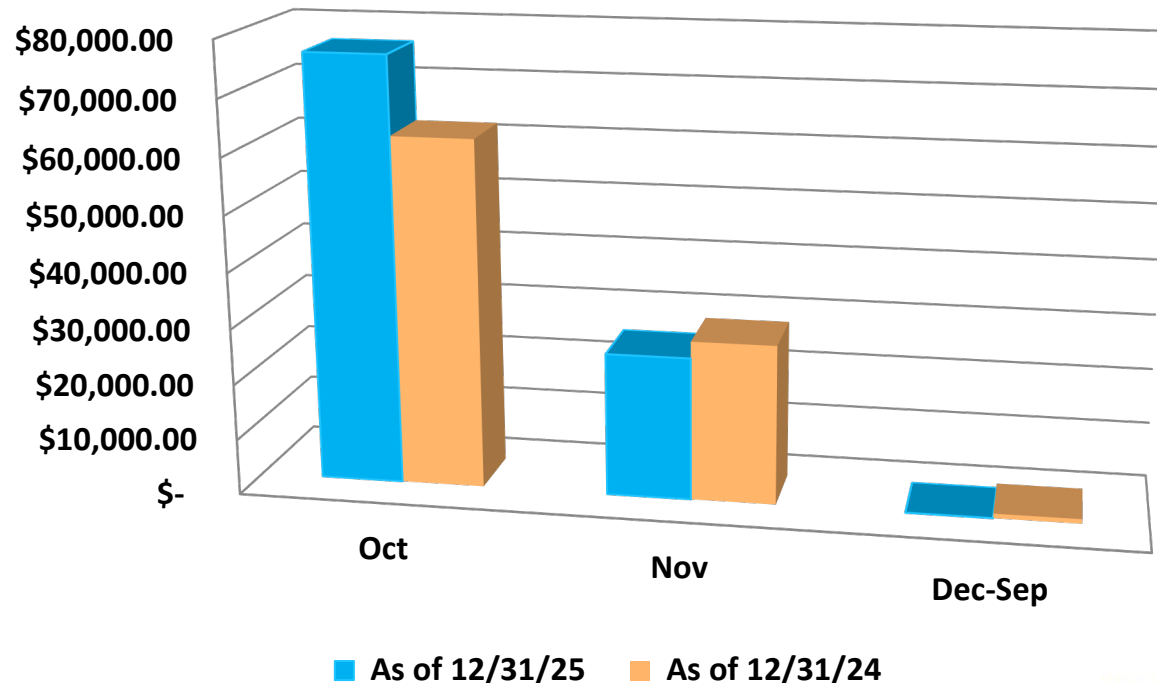


*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

Accrual Attribution Data

Mexico Beach

	FY26		FY25	
	As of 12/31/25	As of 12/31/24	Variance	Variance %
Oct	\$ 76,492.94	\$ 62,457.60	\$ 14,035.34	22.47%
Nov	\$ 25,651.01	\$ 28,665.90	\$ (3,014.89)	-10.52%
Dec-Sep	\$ -	\$ 826.87		
TOTALS	\$ 102,143.95	\$ 91,950.37	\$ 11,020.45	11.99%



Cash / Accrual Breakdown

Mexico Beach
FY2026

		Collected in the Month of:				Totals
		Nov	Dec	Jan	Feb	
Accrued to the Month of:	Pre	\$ 489.12	\$ 801.80			\$ 1,290.92
	Oct	\$ 75,123.46	\$ 1,369.48			\$ 76,492.94
	Nov		\$ 25,651.01			\$ 25,651.01
	Dec					\$ -
	Jan					\$ -
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
Post					\$ -	
		\$ 75,612.58	\$ 27,822.29	\$ -	\$ -	\$ 103,434.87

*Note: This report delineates the attribution of collected revenue in a given reporting period.



Schedule of Collection Allocation

Mexico Beach

For the Month Ending November 2025

	Current period	Prior periods	Total
Taxes	25,651	1,409	27,060
Penalties	-	750	750
Interest	-	13	13
Total Collections	25,651	2,171	27,822

For the Month Ending November 2024

	Current period	Prior periods	Total
Taxes	29,273	3,986	33,259
Penalties	200	349	549
Interest	0	349	349
Total Collections	29,473	4,684	34,157

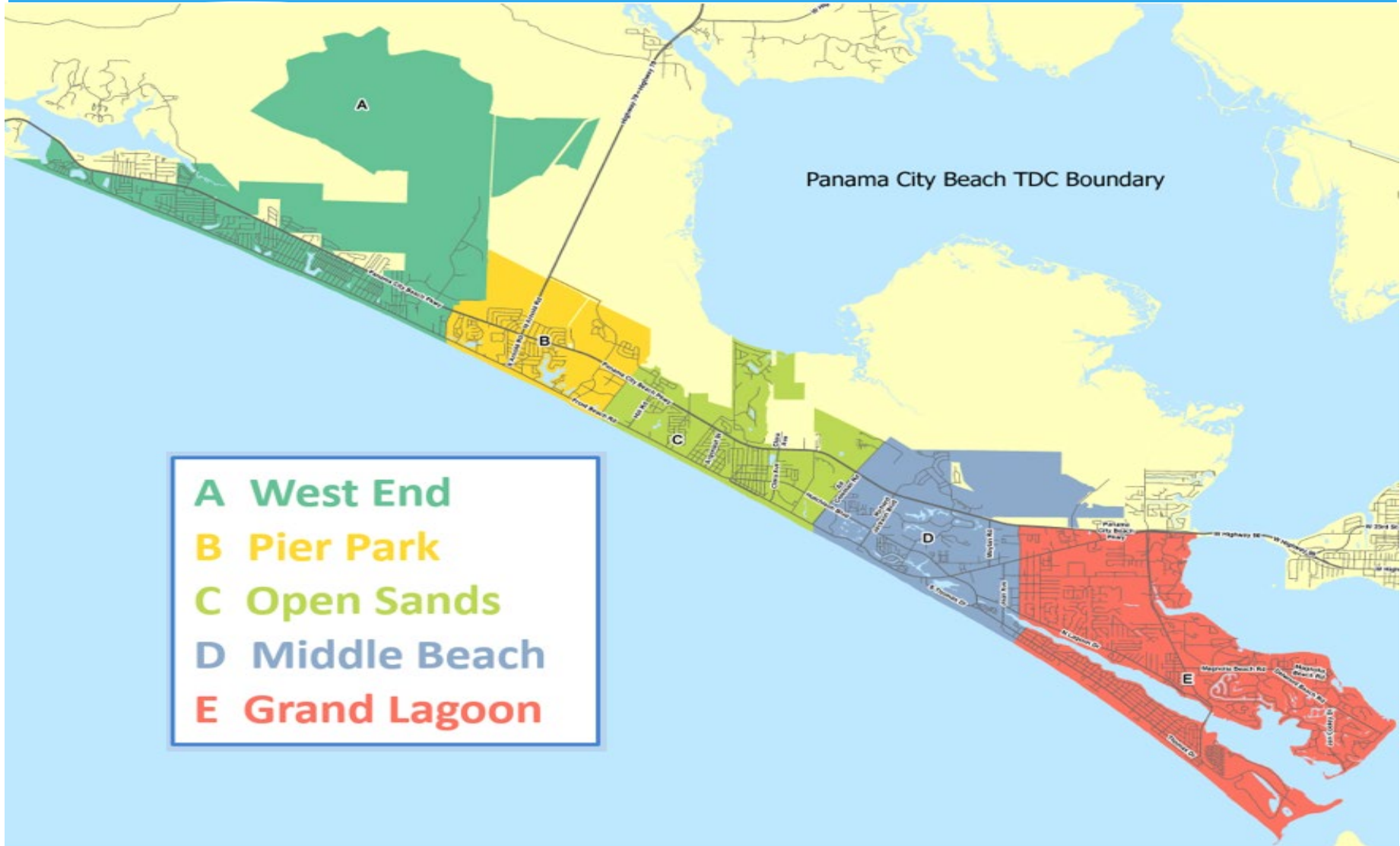
Fiscal Year to Date Through November 2025

	Current period	Prior periods	Total
Taxes	100,724	1,746	102,471
Penalties	50	900	950
Interest	0	14	14
Total Collections	100,774	2,660	103,435

Fiscal Year to Date Through November 2024

	Current period	Prior periods	Total
Taxes	90,781	5257.02	96,038
Penalties	400	449	849
Interest	1	501	502
Total Collections	91,182	6,207	97,389

TDC Zones: Panama City Beach and Surrounding



Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser

 **BILL KINSAUL**
CLERK OF COURT
& COMPTROLLER
BAY COUNTY



Bay County
Geographic Information System

Qlik 
QlikView® NPrinting