

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for Month Ending October 31, 2025

Clerk of Court & Comptroller

Report for Month Ending

October 31, 2025

December 2, 2025

Tourist Development Council
Bay County, Florida

Council Members:



Attached please find statistical and graphical reports for the month ending October 31st, 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.

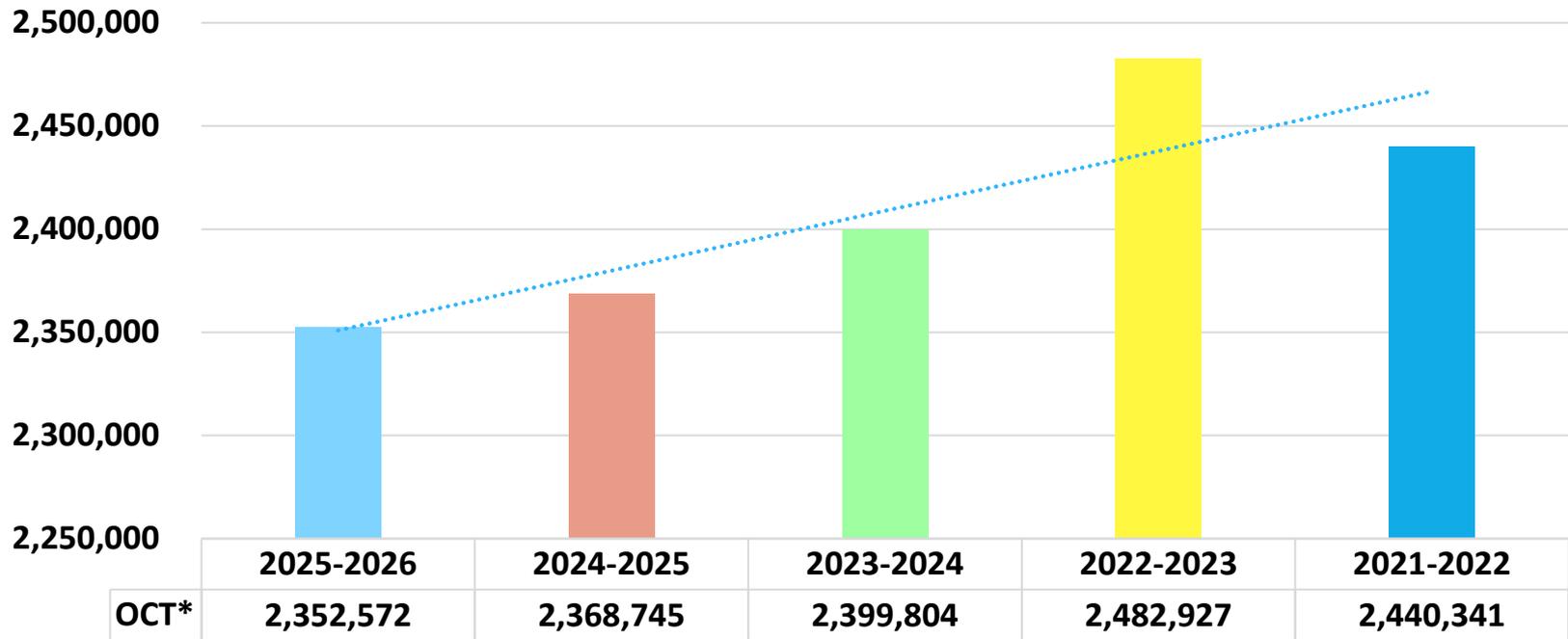
If I can be of further assistance to the Council, or should you wish to discuss this report further, please do not hesitate to contact me.

Sincerely,

Bill Kinsaul
Clerk of Court and Comptroller

Cash Collection Analysis: Panama City Beach

For the Month Ending October 31, 2025

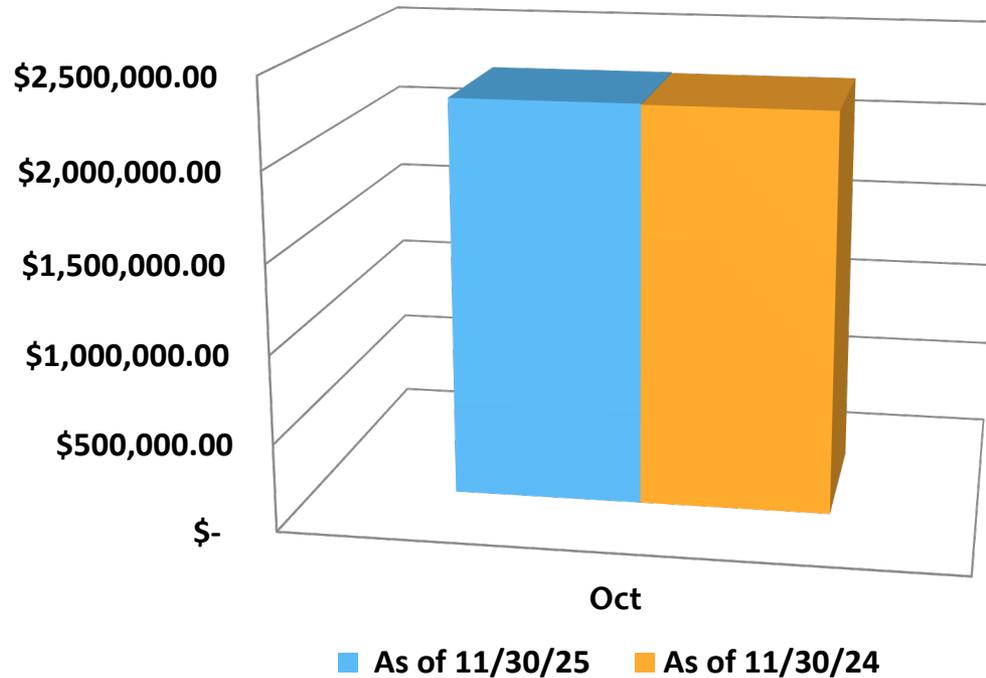


*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

Accrual Attribution Data

Panama City Beach

	FY26	FY25	Variance	Variance %
	As of 11/30/25	As of 11/30/24		
Oct	\$ 2,271,550.46	\$ 2,266,392.81	\$ 5,157.65	0.23%
Nov-Sep	\$ -	\$ 11,994.78		
TOTALS	\$ 2,271,550.46	\$ 2,278,387.59	\$ (6,837.13)	-0.30%



Cash / Accrual Breakdown

Panama City Beach FY2026

		Collected in the Month of:				Totals
		Nov	Dec	Jan	Feb	
Accrued to the Month of:	Pre	\$ 81,021.88				\$ 81,021.88
	Oct	\$ 2,271,550.46				\$ 2,271,550.46
	Nov					\$ -
	Dec					\$ -
	Jan					\$ -
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
Post					\$ -	
		\$ 2,352,572.34	\$ -	\$ -	\$ -	\$ 2,352,572.34

*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 October 2025

	Current period	Prior periods	Total
Taxes	2,270,599	65,489	2,336,088
Penalties	951	14,546	15,496
Interest	0	987	988
Total Collections	2,271,550	81,022	2,352,572

Fiscal Year to Date Through October 2025

	Current period	Prior periods	Total
Taxes	2,270,599	65,489	2,336,088
Penalties	951	14,546	15,496
Interest	0	987	988
Total Collections	2,271,550	81,022	2,352,572

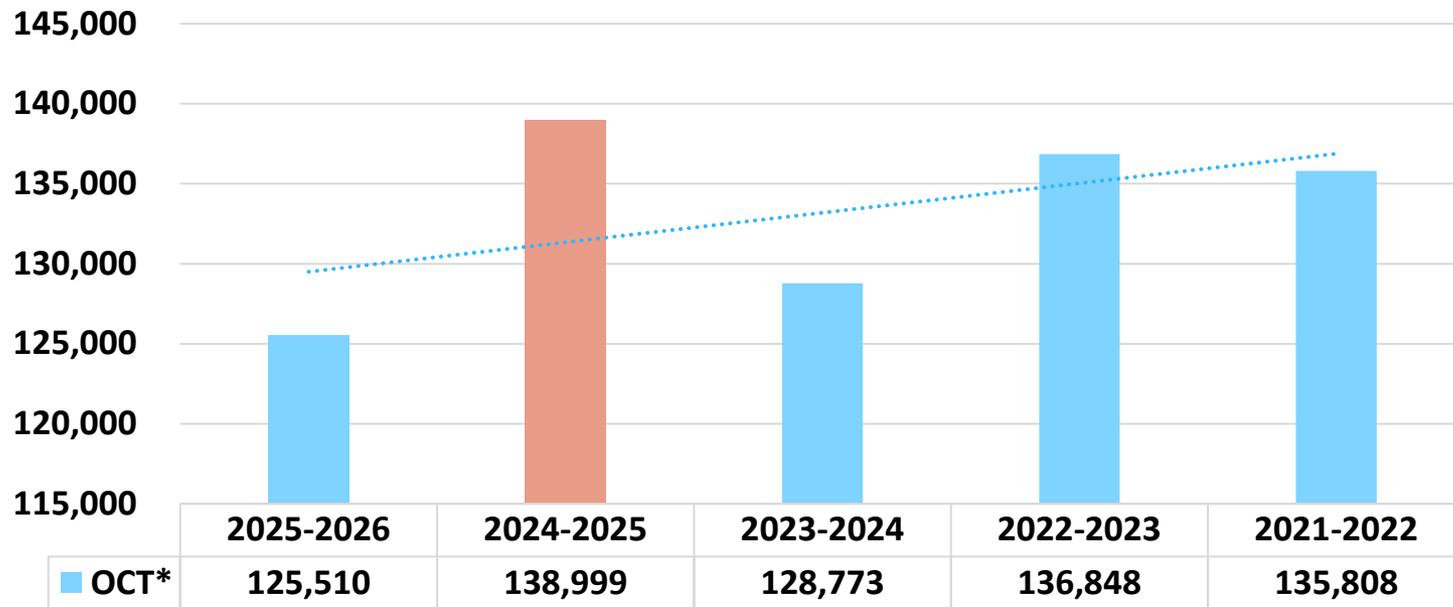
For the Month Ending October 2024

	Current period	Prior periods	Total
Taxes	2,272,544	77,767	2,350,311
Penalties	5,811	8,963	14,774
Interest	32	3,627	3,660
Total Collections	2,278,388	90,357	2,368,745

Fiscal Year to Date Through October 2024

	Current period	Prior periods	Total
Taxes	2,272,544	77,767	2,350,311
Penalties	5,811	8,963	14,774
Interest	32	3,627	3,660
Total Collections	2,278,388	90,357	2,368,745

For the Month Ending October 31, 2025

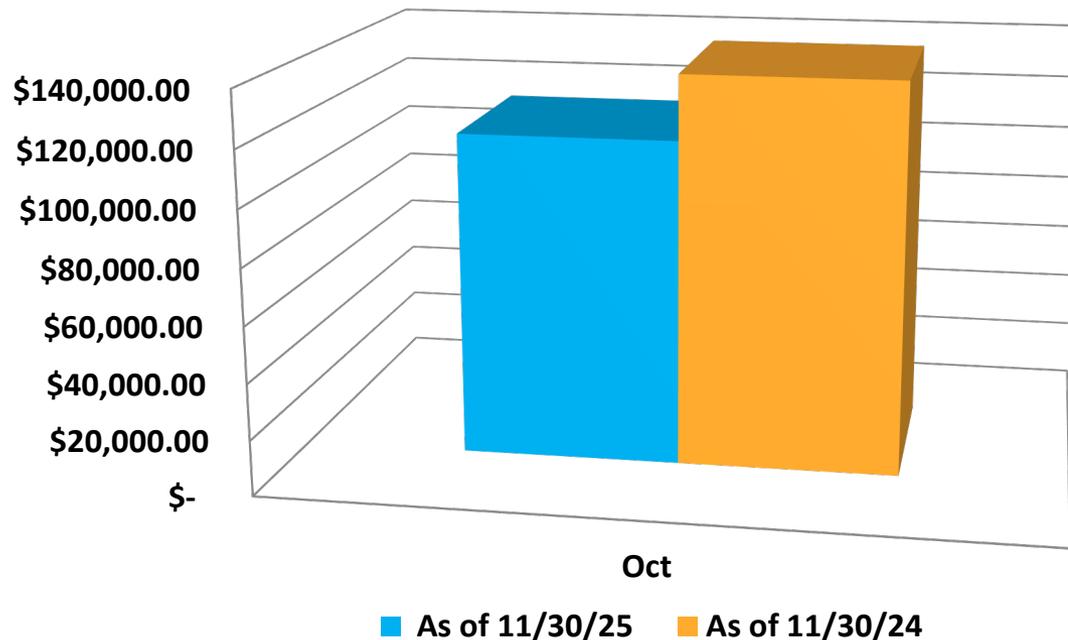


*Note: This report represents collections on a cash basis. The collection period is indicative of all cash receipts generated in the following month (i.e. February period collections are generated March 1st through March 31st; these figures will correspond with the March column in the Cash Accrual Breakdown).

Accrual Attribution Data

Panama City

	FY26 As of 11/30/25	FY25 As of 11/30/24	Variance	Variance %
Oct	\$ 116,161.38	\$ 131,451.02	\$ (15,289.64)	-11.63%
TOTALS	\$ 116,161.38	\$ 131,451.02	\$ (15,289.64)	-11.63%



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				\$ 9,348.34
	Oct	\$ 116,161.38				\$ 116,161.38
	Nov					\$ -
	Dec					\$ -
	Jan					\$ -
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
	Post					\$ -
		\$ 125,509.72	\$ -	\$ -	\$ -	\$ 125,509.72

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



Schedule of Collection Allocation

Panama City

For the Month Ending **October 2025**

	Current period	Prior periods	Total
Taxes	116,111	8,123	124,234
Penalties	50	1,032	1,082
Interest	0	193	193
Total Collections	116,161	9,348	125,510

Fiscal Year to Date Through **October 2025**

	Current period	Prior periods	Total
Taxes	116,111	8,123	124,234
Penalties	50	1,032	1,082
Interest	0	193	193
Total Collections	116,161	9,348	125,510

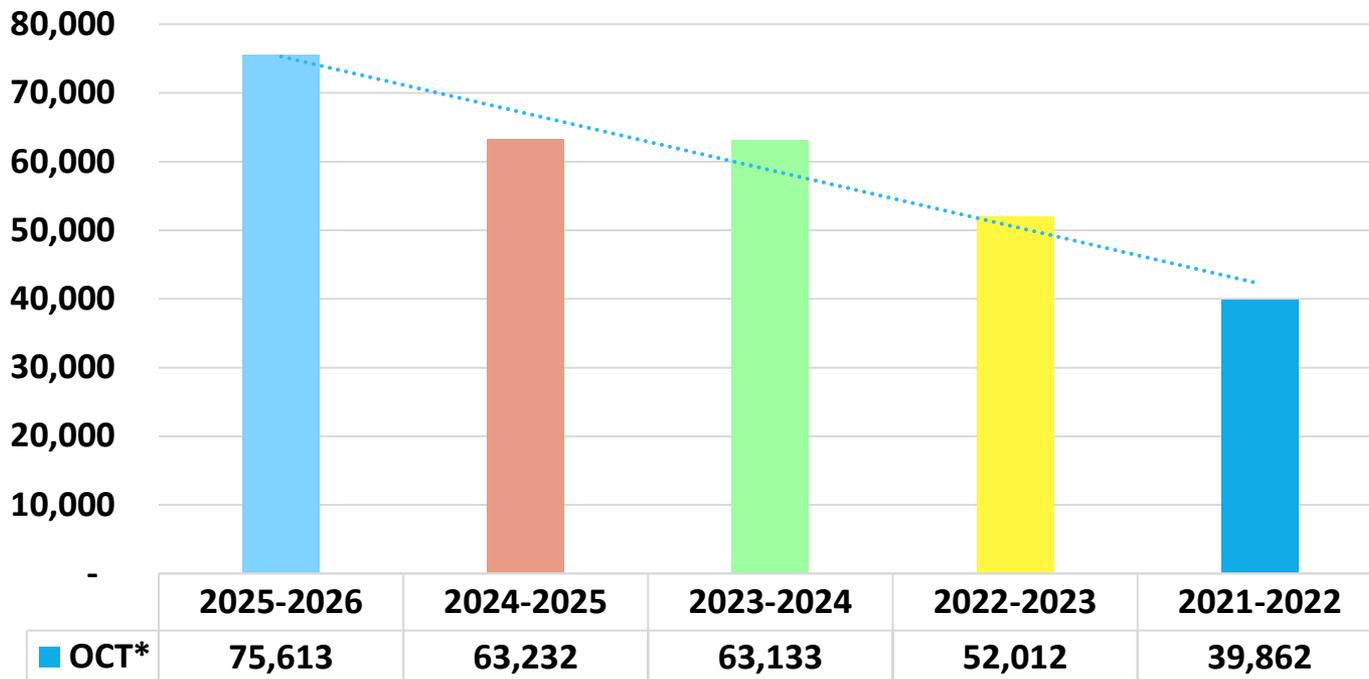
For the Month Ending **October 2024**

	Current period	Prior periods	Total
Taxes	131,150	6,957	138,107
Penalties	300	532	832
Interest	1	60	60
Total Collections	131,451	7,548	138,999

Fiscal Year to Date Through **October 2024**

	Current period	Prior periods	Total
Taxes	131,150	6,957	138,107
Penalties	300	532	832
Interest	1	60	60
Total Collections	131,451	7,548	138,999

For the Month Ending October 31, 2025

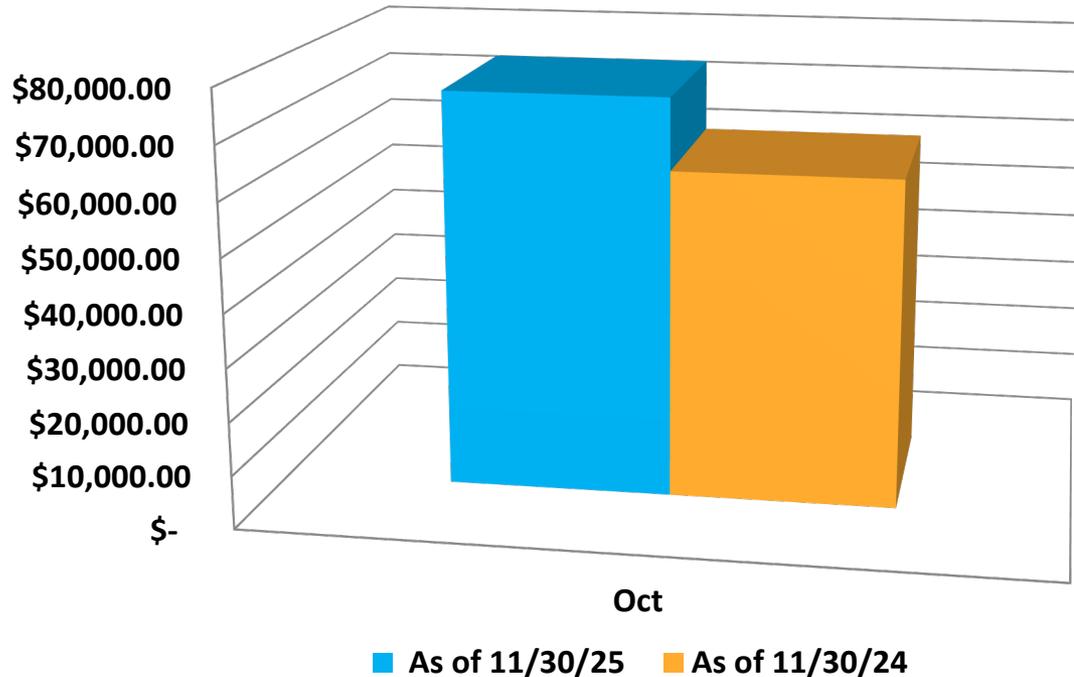


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Accrual Attribution Data

Mexico Beach

	FY26 As of 11/30/25	FY25 As of 11/30/24	Variance	Variance %
Oct	\$ 75,123.46	\$ 61,688.94	\$ 13,434.52	21.78%
Nov-Sep		\$ 20.00		
TOTALS	\$ 75,123.46	\$ 61,708.94	\$ 13,434.52	21.77%



Cash / Accrual Breakdown

Mexico Beach
FY2026

		Collected in the Month of:				Totals
		Nov	Dec	Jan	Feb	
Accrued to the Month of:	Pre	\$ 489.12				\$ 489.12
	Oct	\$ 75,123.46				\$ 75,123.46
	Nov					\$ -
	Dec					\$ -
	Jan					\$ -
	Feb					\$ -
	Mar					\$ -
	Apr					\$ -
	May					\$ -
	Jun					\$ -
	Jul					\$ -
	Aug					\$ -
	Sep					\$ -
	Post					\$ -
		\$ 75,612.58	\$ -	\$ -	\$ -	\$ 75,612.58

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

Schedule of Collection Allocation

Mexico Beach

For the Month Ending **October 2025**

	Current period	Prior periods	Total
Taxes	75,073	337	75,411
Penalties	50	150	200
Interest	0	2	2
Total Collections	75,123	489	75,613

For the Month Ending **October 2024**

	Current period	Prior periods	Total
Taxes	61,509	1,271	62,779
Penalties	200	100	300
Interest	0	152	152
Total Collections	61,709	1,523	63,232

Fiscal Year to Date Through **October 2025**

	Current period	Prior periods	Total
Taxes	75,073	337	75,411
Penalties	50	150	200
Interest	0	2	2
Total Collections	75,123	489	75,613

Fiscal Year to Date Through **October 2024**

	Current period	Prior periods	Total
Taxes	61,509	1,271	62,779
Penalties	200	100	300
Interest	0	152	152
Total Collections	61,709	1,523	63,232

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