

MONTHLY TDT ANALYSIS

Statistical and Graphical Reports for month ending May 31, 2023

Clerk of Court & Comptroller

Report for Month Ending

May 31, 2023

June 30, 2023

Tourist Development Council
Bay County, Florida



Council Members:

Attached please find statistical and graphical reports for the eight months ending May 31st, 2023. 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.

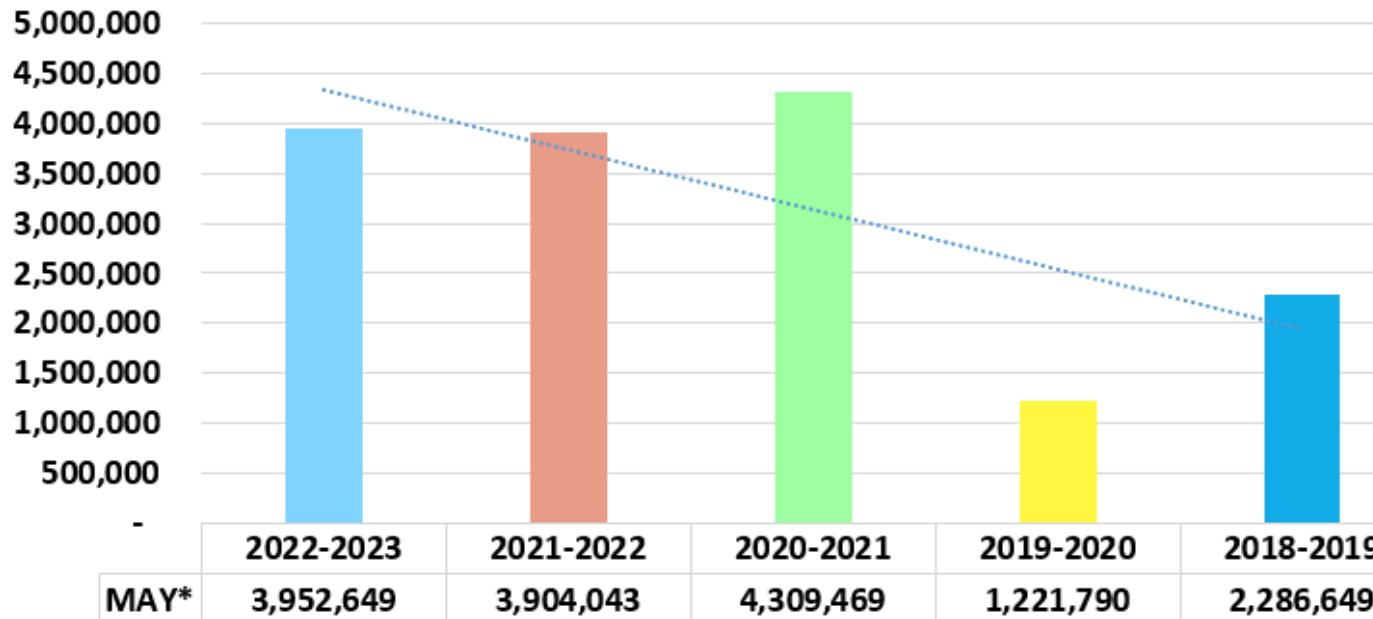
If I can be of further assistance to the Council, or should you wish to discuss this report further, please do not hesitate to contact me.

Sincerely,

Bill Kinsaul
Clerk of Court and Comptroller

Cash Collection Analysis: Panama City Beach

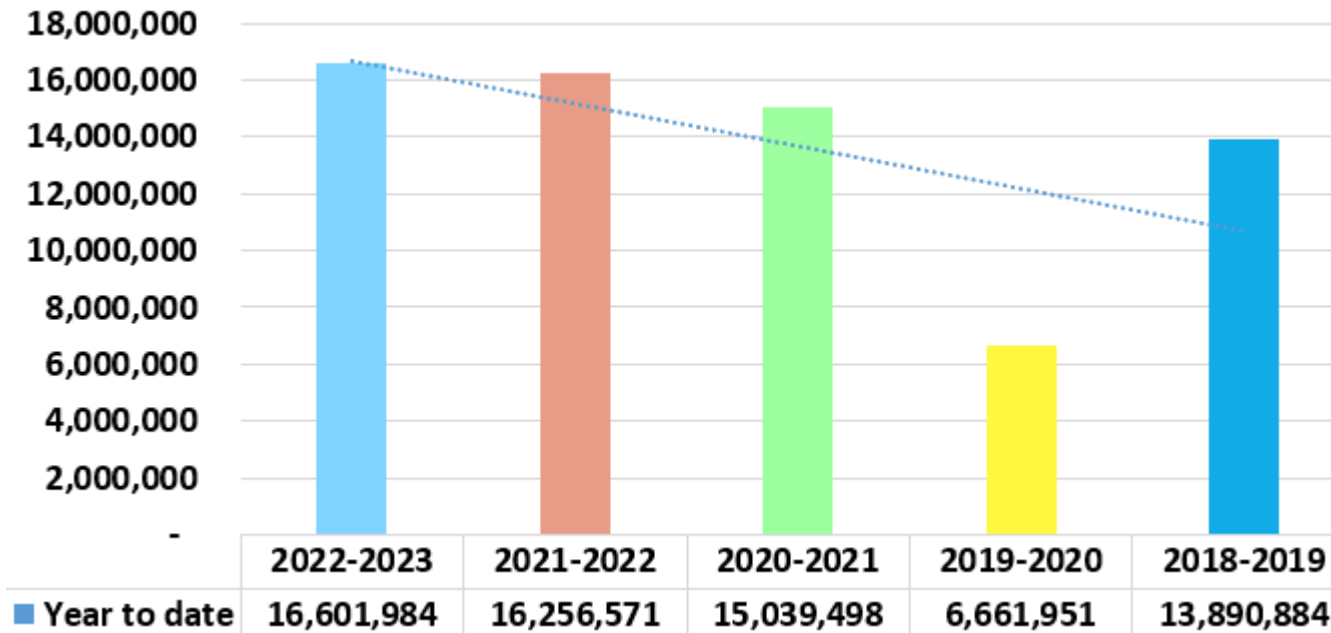
For the month ending
May 31, 2023



*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. September period collections are generated October 1st through October 31st; these figures will correspond with the October column in the Cash Accrual Breakdown).

Cash Collection Analysis: Panama City Beach

For eight months ending
May 31, 2023



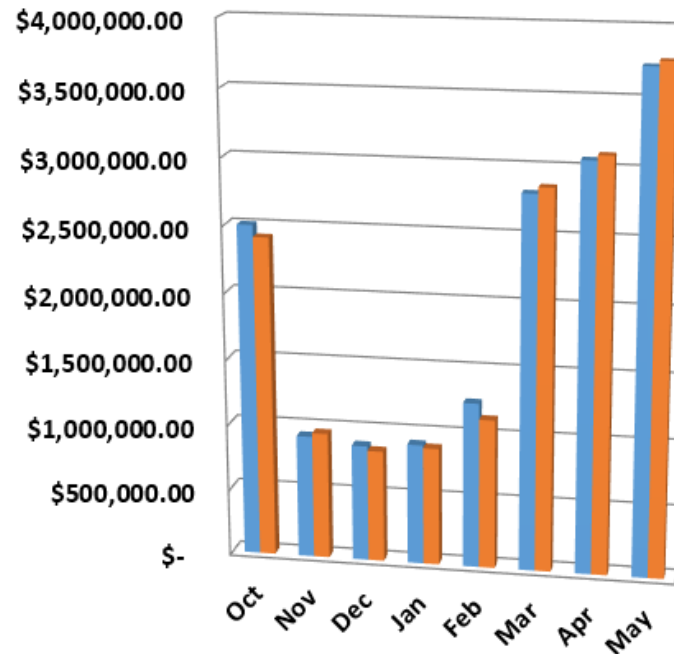
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Accrual Attribution Data

Panama City Beach

Accrual Attribution Data					
	2022/2023 As of 6/30/23	2021/2022 As of 6/30/22	Variance	Variance %	2021/2022 FINAL 6/30/23
Oct	\$ 2,504,316.62	\$ 2,415,758.08	\$ 88,558.54	3.67%	\$ 2,417,697.54
Nov	\$ 930,049.02	\$ 958,381.23	\$ (28,332.21)	-2.96%	\$ 949,688.16
Dec	\$ 880,887.44	\$ 846,514.76	\$ 34,372.68	4.06%	\$ 896,743.59
Jan	\$ 912,692.78	\$ 891,264.94	\$ 21,427.84	2.40%	\$ 886,913.23
Feb	\$ 1,252,034.17	\$ 1,131,736.46	\$ 120,297.71	10.63%	\$ 1,122,624.53
Mar	\$ 2,811,292.39	\$ 2,858,045.85	\$ (46,753.46)	-1.64%	\$ 2,851,666.89
Apr	\$ 3,062,332.76	\$ 3,100,089.27	\$ (37,756.51)	-1.22%	\$ 3,122,854.74
May	\$ 3,729,587.69	\$ 3,768,475.12	\$ (38,887.43)	-1.03%	\$ 3,903,266.63
Jun-Sep	\$ 83,110.57	\$ 63,065.52			
	\$ 16,166,303.44	\$ 16,033,331.23	\$ 132,972.21	0.83%	\$ 16,151,455.31

■ 2022/2023 As of 6/30/23 ■ 2021/2022 As of 6/30/22



Cash / Accrual Breakdown

Panama City Beach

FY2023

		Collected in								
		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Attributed period	Pre	\$ 87,111.71	\$ 62,770.03	\$ 71,698.79	\$ 22,844.17	\$ 34,132.32	\$ 28,586.53	\$ 38,891.34	\$ 89,645.99	\$ 435,680.88
	Oct	\$ 2,384,730.56	\$ 80,970.55	\$ 15,028.97	\$ 11,109.42	\$ 4,610.71	\$ 5,021.39	\$ 1,884.05	\$ 960.97	\$ 2,504,316.62
	Nov	\$ 10,563.12	\$ 887,003.13	\$ 24,043.97	\$ 4,077.26	\$ 2,376.73	\$ 812.86	\$ 445.88	\$ 726.07	\$ 930,049.02
	Dec	\$ 429.50	\$ 9,924.72	\$ 760,285.29	\$ 25,944.83	\$ 30,045.61	\$ 7,336.48	\$ 33,953.25	\$ 12,967.76	\$ 880,887.44
	Jan	\$ 91.89	\$ 93.27	\$ 6,851.03	\$ 860,089.42	\$ 21,146.26	\$ 19,081.08	\$ 3,729.52	\$ 1,610.31	\$ 912,692.78
	Feb			\$ 327.73	\$ 16,585.38	\$ 1,192,947.11	\$ 31,927.52	\$ 5,519.73	\$ 4,726.70	\$ 1,252,034.17
	Mar				\$ 1,119.44	\$ 32,923.29	\$ 2,684,589.66	\$ 65,260.65	\$ 27,399.35	\$ 2,811,292.39
	Apr					\$ 348.01	\$ 23,301.08	\$ 2,996,076.69	\$ 42,606.98	\$ 3,062,332.76
	May						\$ 1,134.70	\$ 38,716.64	\$ 3,689,736.35	\$ 3,729,587.69
	Jun							\$ 816.11	\$ 80,026.51	\$ 80,842.62
	Jul							\$ 25.59	\$ 2,242.36	\$ 2,267.95
	Aug									\$ -
	Sep									\$ -
Post									\$ -	
		\$ 2,482,926.78	\$ 1,040,761.70	\$ 878,235.78	\$ 941,769.92	\$ 1,318,530.04	\$ 2,801,791.30	\$ 3,185,319.45	\$ 3,952,649.35	\$ 16,601,984.32

*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 May 2023

	Current period	Prior periods	Total
Taxes	3,760,760	161,870	3,922,630
Penalties	11,161	12,826	23,987
Interest	84	5,948	6,032
Total Collections	3,772,005	180,644	3,952,649

For the month ending May 2022

	Current period	Prior periods	Total
Taxes	3,790,215	95,418	3,885,633
Penalties	(11,235)	13,354	2,119
Interest	14,188	2,103	16,291
Total Collections	3,793,168	110,875	3,904,043

Fiscal year to date through May 2023

	Current period	Prior periods	Total
Taxes	15,636,852	796,459	16,433,311
Penalties	38,029	88,787	126,816
Interest	6,098	35,760	41,857
Total Collections	15,680,979	921,006	16,601,984

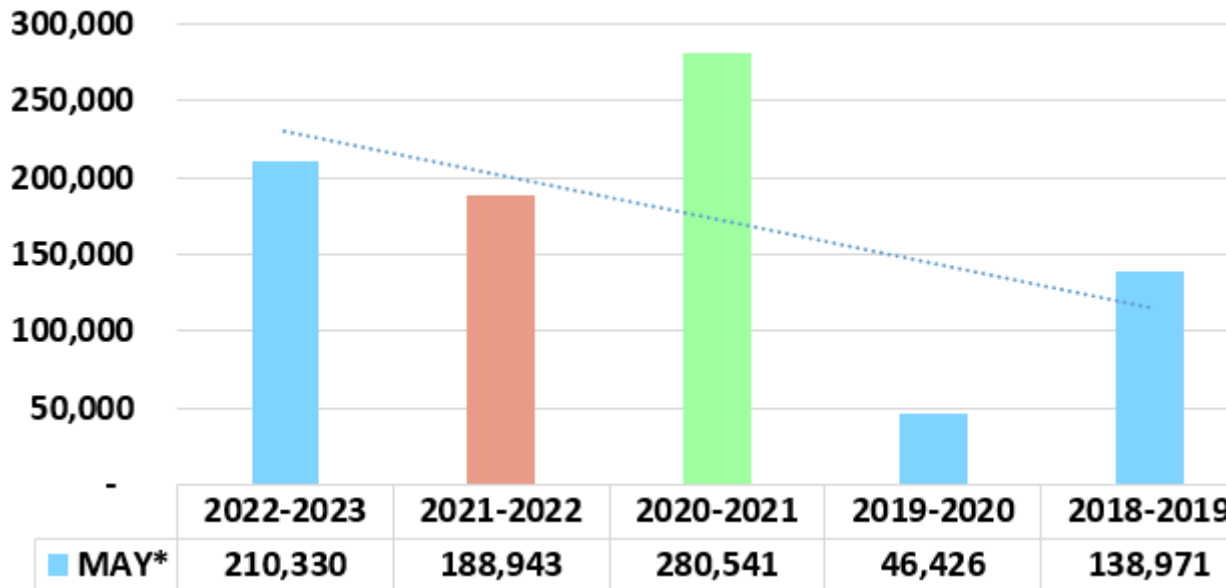
Fiscal year to date through May 2022

	Current period	Prior periods	Total
Taxes	15,503,126	624,821	16,127,947
Penalties	5,741	88,131	93,872
Interest	16,364	18,388	34,752
Total Collections	15,525,231	731,340	16,256,571

Cash Collection Analysis:

Panama City

For the month ending
May 31, 2023

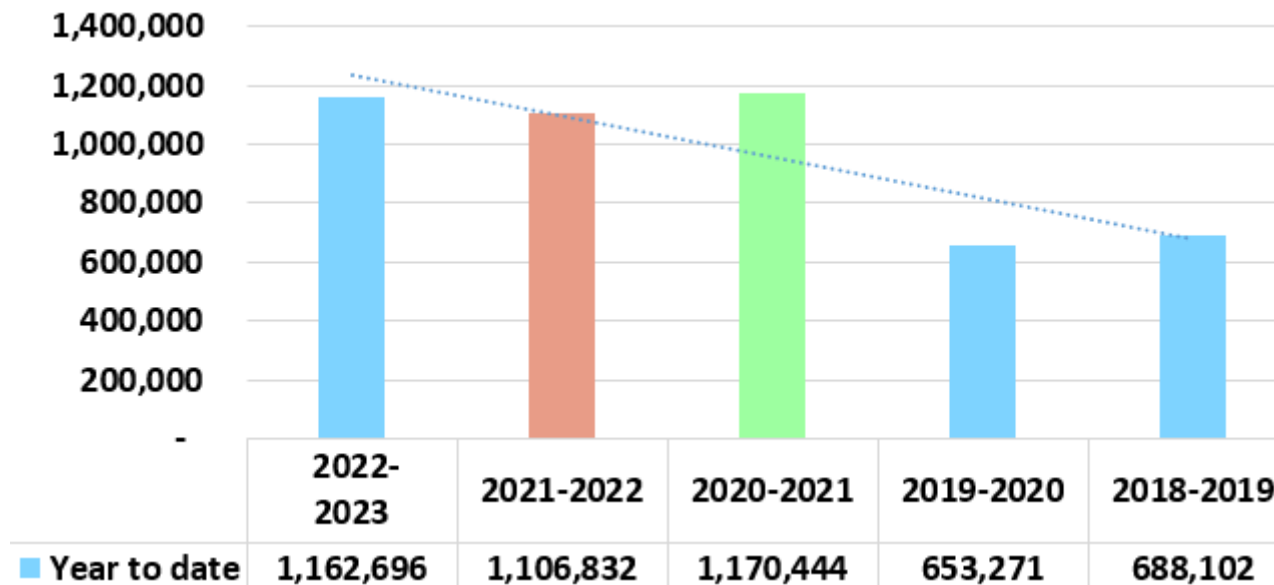


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Cash Collection Analysis:

Panama City

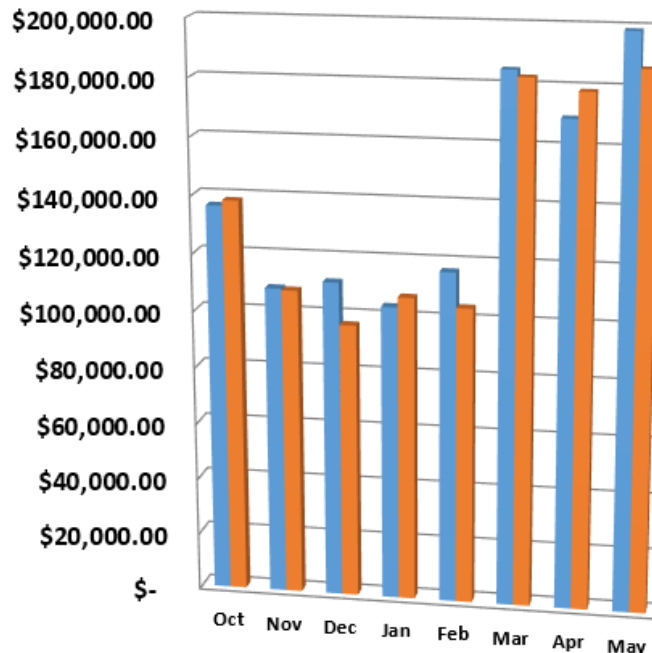
For eight months ending
May 31, 2023



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Accrual Attribution Data					
	<u>2022/2023 As</u>	<u>2021/2022 As</u>	<u>Variance</u>	<u>Variance %</u>	<u>2021/2022</u>
	<u>of 6/30/23</u>	<u>of 6/30/22</u>			<u>FINAL 6/30/23</u>
Oct	\$ 136,389.24	\$ 138,259.34	\$ (1,870.10)	-1.35%	\$ 139,707.69
Nov	\$ 108,504.69	\$ 107,978.17	\$ 526.52	0.49%	\$ 109,519.77
Dec	\$ 111,446.43	\$ 96,725.96	\$ 14,720.47	15.22%	\$ 106,142.20
Jan	\$ 103,757.67	\$ 107,240.95	\$ (3,483.28)	-3.25%	\$ 107,673.68
Feb	\$ 116,697.29	\$ 104,458.92	\$ 12,238.37	11.72%	\$ 105,041.08
Mar	\$ 185,152.92	\$ 182,800.90	\$ 2,352.02	1.29%	\$ 184,023.59
Apr	\$ 169,708.08	\$ 178,675.05	\$ (8,966.97)	-5.02%	\$ 180,110.27
May	\$ 198,783.17	\$ 186,535.87	\$ 12,247.30	6.57%	\$ 189,065.83
Jun-Sep	\$ 623.71	\$ 576.91			
	\$ 1,131,063.20	\$ 1,103,252.07	\$ 27,811.13	2.52%	\$ 1,121,284.11

■ 2022/2023 As of 6/30/23 ■ 2021/2022 As of 6/30/22



Cash / Accrual Breakdown

Panama City FY2023

	Collected in								
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Pre	\$ 5,202.11	\$ 635.89	\$ 600.00	\$ 10,587.04	\$ 1,565.39	\$ 3,402.66	\$ 1,333.98	\$ 8,305.55	\$ 31,632.62
Oct	\$ 131,612.04	\$ 4,347.53	\$ 139.26	\$ 50.00	\$ 240.41				\$ 136,389.24
Nov	\$ 33.64	\$ 107,443.31	\$ 265.53	\$ 488.40	\$ 197.44		\$ 76.37		\$ 108,504.69
Dec			\$ 95,520.78	\$ 3,101.74	\$ 3,443.23	\$ 6,000.03	\$ 1,406.25	\$ 1,974.40	\$ 111,446.43
Jan				\$ 100,409.64	\$ 2,707.53	\$ 521.71	\$ 118.79		\$ 103,757.67
Feb				\$ 496.99	\$ 115,284.41	\$ 506.47	\$ 311.13	\$ 98.29	\$ 116,697.29
Mar					\$ 636.76	\$ 183,113.42	\$ 1,087.34	\$ 315.40	\$ 185,152.92
Apr						\$ 252.44	\$ 168,937.27	\$ 518.37	\$ 169,708.08
May							\$ 289.08	\$ 198,494.09	\$ 198,783.17
Jun								\$ 623.71	\$ 623.71
Jul									\$ -
Aug									\$ -
Sep									\$ -
Post									\$ -
	\$ 136,847.79	\$ 112,426.73	\$ 96,525.57	\$ 115,133.81	\$ 124,075.17	\$ 193,796.73	\$ 173,560.21	\$ 210,329.81	\$ 1,162,695.82

Attributed period

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

Schedule of Collection Allocation Panama City

For the month ending May 2023

	Current period	Prior periods	Total
Taxes	198,615	9,848	208,463
Penalties	500	200	700
Interest	2	1,164	1,166
Total Collections	199,118	11,212	210,330

For the month ending May 2022

	Current period	Prior periods	Total
Taxes	186,530	2,189	188,719
Penalties	100	100	200
Interest	0	24	24
Total Collections	186,630	2,313	188,943

Fiscal year to date through May 2023

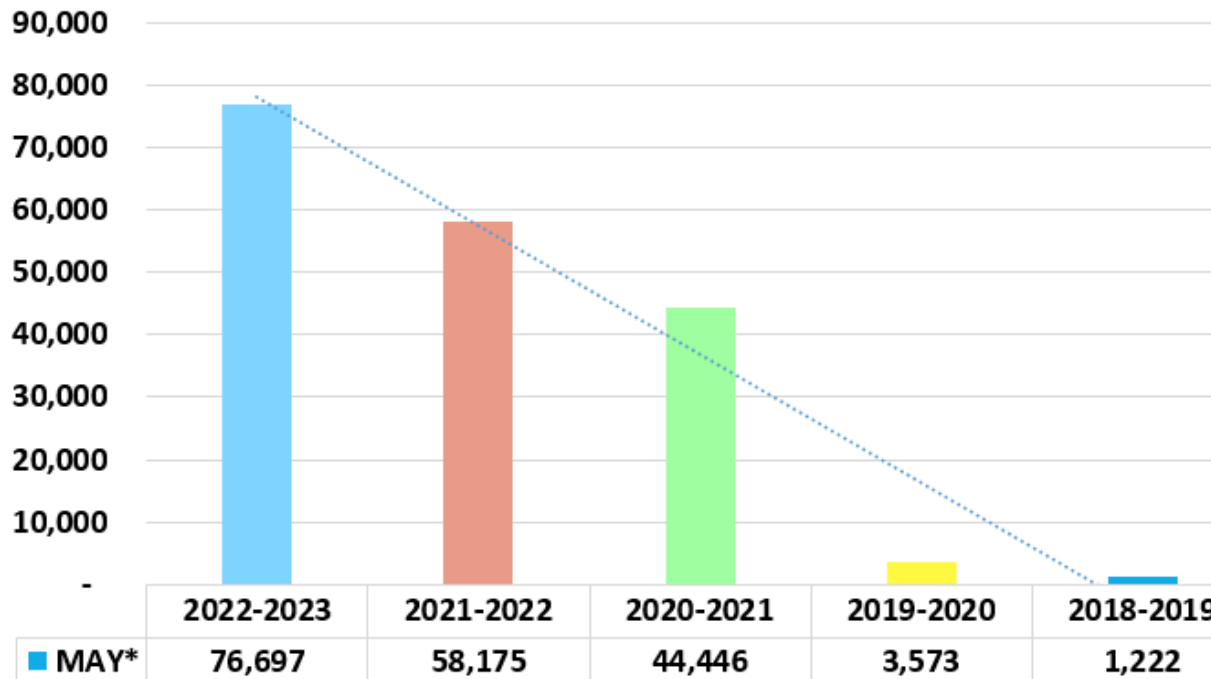
	Current period	Prior periods	Total
Taxes	1,101,202	53,947	1,155,150
Penalties	1,678	2,794	4,471
Interest	268	2,807	3,075
Total Collections	1,103,148	59,548	1,162,696

Fiscal year to date through May 2022

	Current period	Prior periods	Total
Taxes	1,067,742	32,436	1,100,178
Penalties	2,248	3,674	5,922
Interest	21	711	732
Total Collections	1,070,011	36,821	1,106,832

Cash Collection Analysis: Mexico Beach

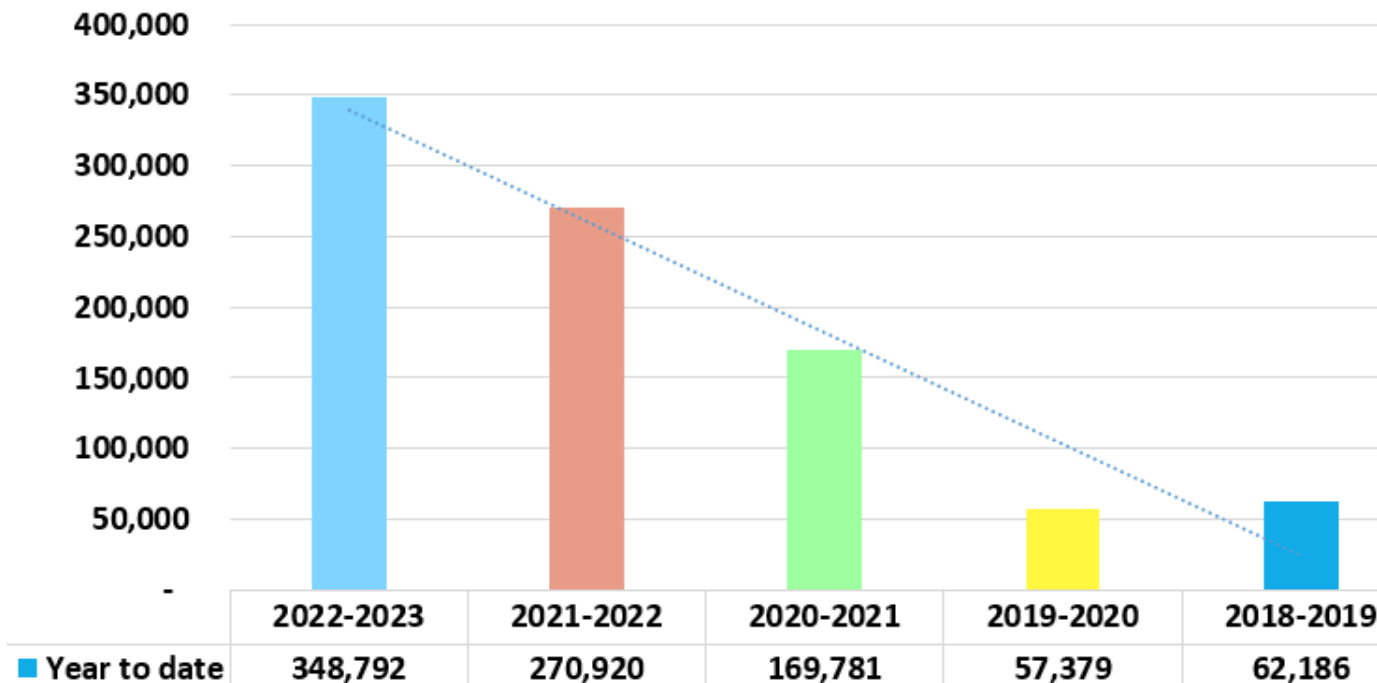
For the month ending
May 31, 2023



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Cash Collection Analysis: Mexico Beach

For eight months ending
May 31, 2023



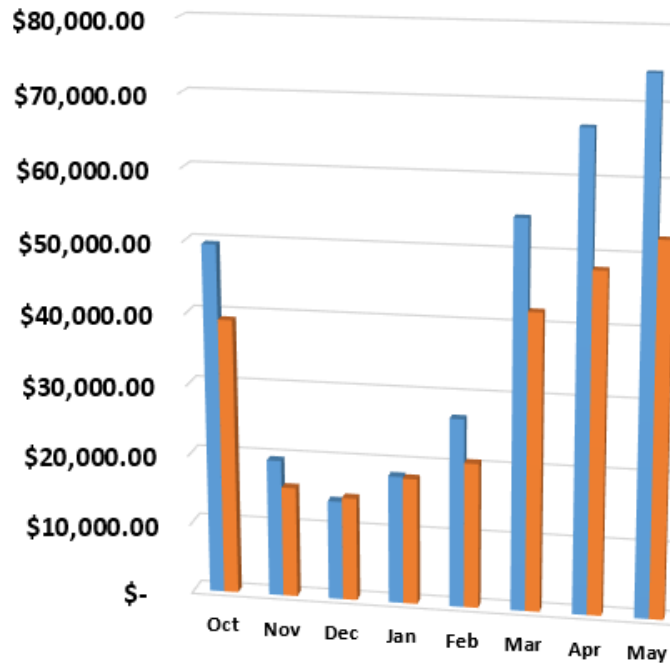
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Accrual Attribution Data

Mexico Beach

Accrual Attribution Data					
	<u>2022/2023 As</u>	<u>2021/2022 As</u>	<u>Variance</u>	<u>Variance %</u>	<u>2021/2022</u>
	<u>of 6/30/23</u>	<u>of 6/30/22</u>			<u>FINAL 6/30/23</u>
Oct	\$ 49,495.66	\$ 39,069.46	\$ 10,426.20	26.69%	\$ 40,086.43
Nov	\$ 19,502.80	\$ 15,697.13	\$ 3,805.67	24.24%	\$ 15,812.12
Dec	\$ 14,132.47	\$ 14,694.98	\$ (562.51)	-3.83%	\$ 17,376.88
Jan	\$ 18,196.36	\$ 17,971.86	\$ 224.50	1.25%	\$ 18,496.61
Feb	\$ 26,813.51	\$ 20,642.32	\$ 6,171.19	29.90%	\$ 21,282.45
Mar	\$ 54,730.96	\$ 42,099.48	\$ 12,631.48	30.00%	\$ 48,386.05
Apr	\$ 66,966.17	\$ 48,125.90	\$ 18,840.27	39.15%	\$ 53,484.09
May	\$ 74,225.92	\$ 52,534.56	\$ 21,691.36	41.29%	\$ 58,304.81
Jun-Sep	\$ 1,325.29	\$ 1,325.37			
	\$ 325,389.14	\$ 252,161.06	\$ 73,228.08	29.04%	\$ 273,229.44

■ 2022/2023 As of 6/30/23 ■ 2021/2022 As of 6/30/22



Cash / Accrual Breakdown

Mexico Beach FY2023

	Collected in								
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Pre	\$ 9,033.19	\$ 700.00	\$ 8,471.47	\$ 1,919.41	\$ 700.00	\$ 1,510.97	\$ 799.81	\$ 268.39	\$ 23,403.24
Oct	\$ 42,831.90	\$ 5,422.56	\$ 586.86	\$ 151.06		\$ 391.39		\$ 111.89	\$ 49,495.66
Nov	\$ 146.41	\$ 18,359.48	\$ 332.81			\$ 664.10			\$ 19,502.80
Dec		\$ 246.85	\$ 13,082.48	\$ 50.00	\$ 50.00	\$ 703.14			\$ 14,132.47
Jan			\$ 102.37	\$17,013.48	\$ 393.37	\$ 687.14			\$ 18,196.36
Feb				\$ 102.37	\$ 26,149.20	\$ 450.66	\$ 61.28	\$ 50.00	\$ 26,813.51
Mar					\$ 1,132.66	\$ 53,024.28	\$ 179.71	\$ 394.31	\$ 54,730.96
Apr						\$ 264.05	\$ 66,010.87	\$ 691.25	\$ 66,966.17
May							\$ 369.79	\$ 73,856.13	\$ 74,225.92
Jun								\$ 1,325.29	\$ 1,325.29
Jul									\$ -
Aug									\$ -
Sep									\$ -
Post									\$ -
	\$ 52,011.50	\$ 24,728.89	\$ 22,575.99	\$19,236.32	\$ 28,425.23	\$ 57,695.73	\$ 67,421.46	\$ 76,697.26	\$348,792.38

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

Schedule of Collection Allocation Mexico Beach

For the month ending May 2023

	Current period	Prior periods	Total
Taxes	74,813	1,109	75,922
Penalties	367	400	767
Interest	2	7	9
Total Collections	75,181	1,516	76,697

For the month ending May 2022

	Current period	Prior periods	Total
Taxes	56,687	1,336	58,023
Penalties	(98)	100	2
Interest	148	2	150
Total Collections	56,737	1,438	58,175

Fiscal year to date through May 2023

	Current period	Prior periods	Total
Taxes	312,773	29,906	342,679
Penalties	1,139	4,059	5,198
Interest	106	810	916
Total Collections	314,018	34,775	348,792

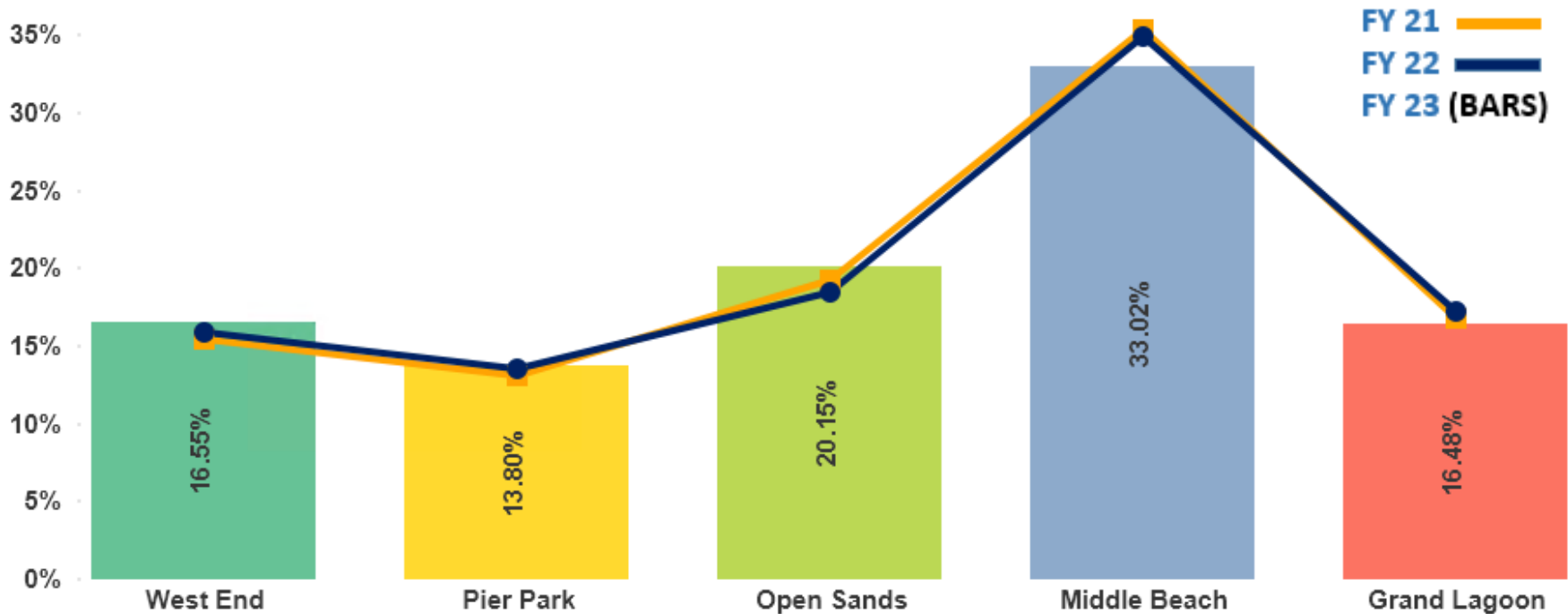
Fiscal year to date through May 2022

	Current period	Prior periods	Total
Taxes	254,419	13,311	267,730
Penalties	1,208	1,690	2,898
Interest	151	141	292
Total Collections	255,778	15,142	270,920

TDC Zones: Panama City Beach and Surrounding

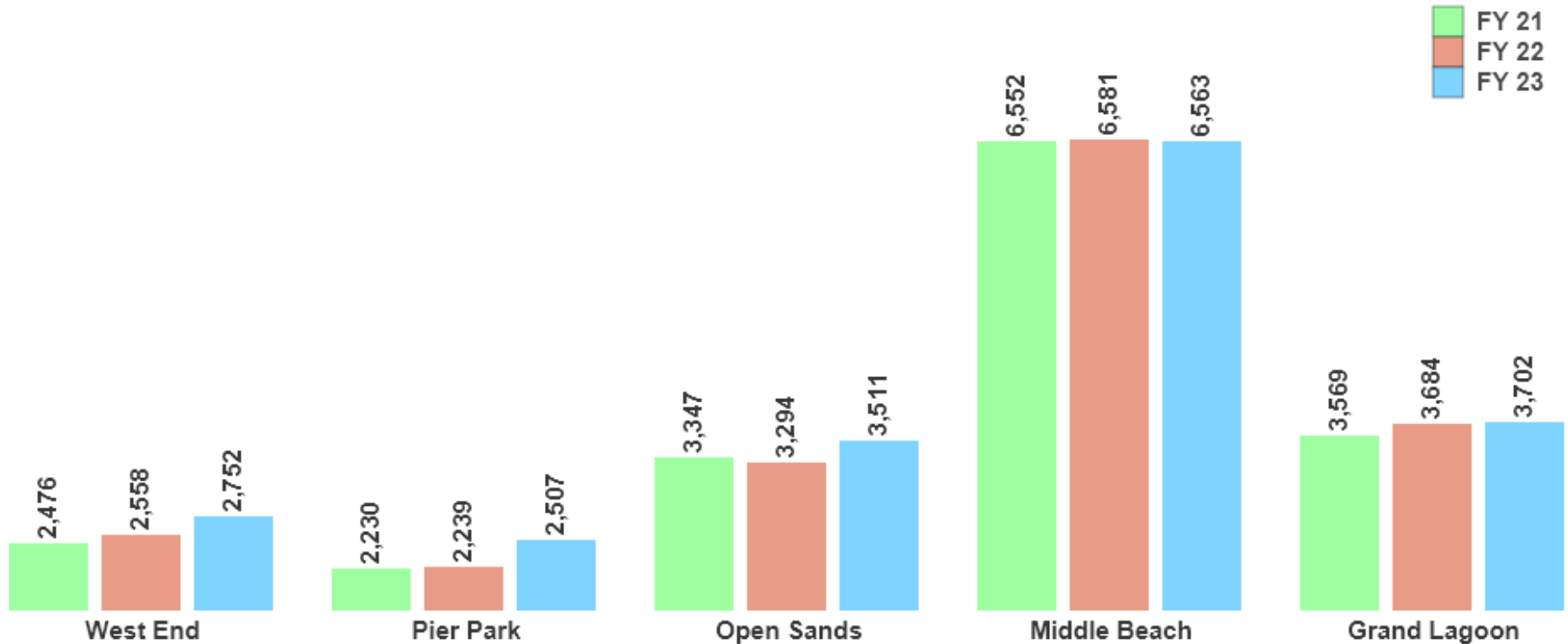


Annual % of Gross Receipts by Zones Three Year May Comparison



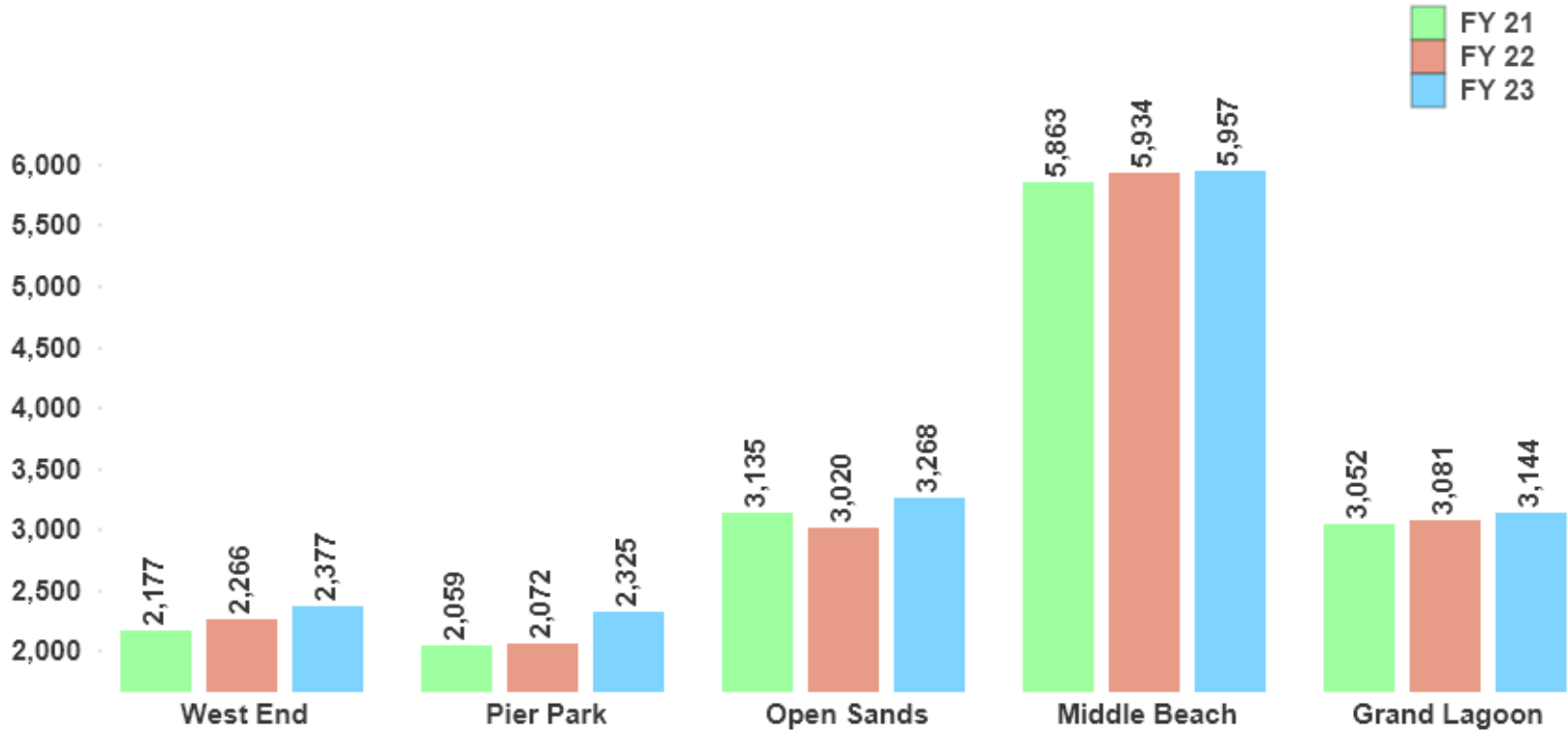
May	West End	Pier Park	Open Sands	Middle Beach	Grand Lagoon
FY21	15.48%	13.09%	19.30%	35.34%	16.79%
FY22	15.83%	13.54%	18.51%	34.88%	17.23%
FY23	16.55%	13.80%	20.15%	33.02%	16.48%

Total Unit Count Three Year May Comparison



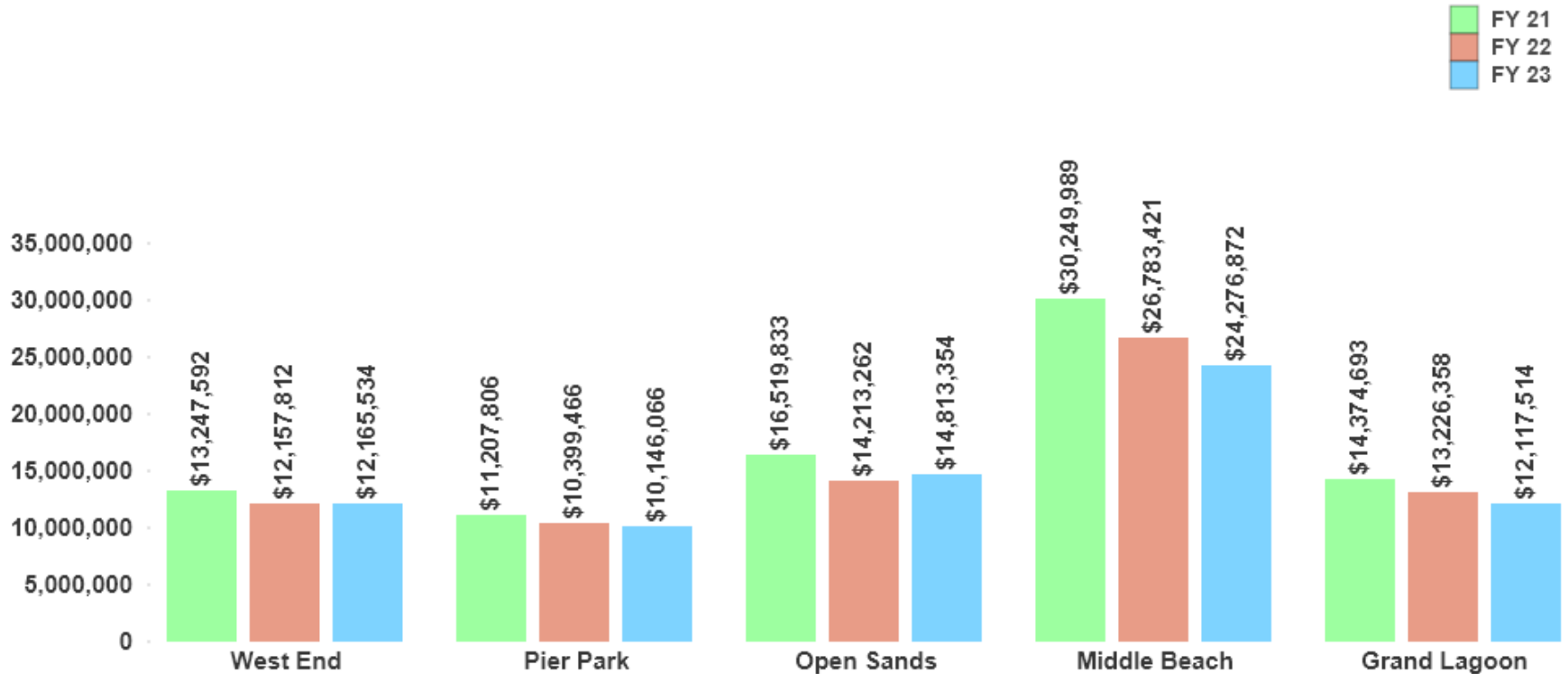
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 21	17,598	17,583	17,811	17,651	17,677	18,020	17,991	18,174	18,237	18,002	18,030	18,032
FY 22	17,903	17,850	18,048	17,834	17,931	18,180	18,279	18,356	18,623	18,568	18,880	19,064
FY 23	19,134	18,856	18,918	18,800	18,855	19,056	19,298	19,035				

Unit Count Reporting Income Three Year May Comparison

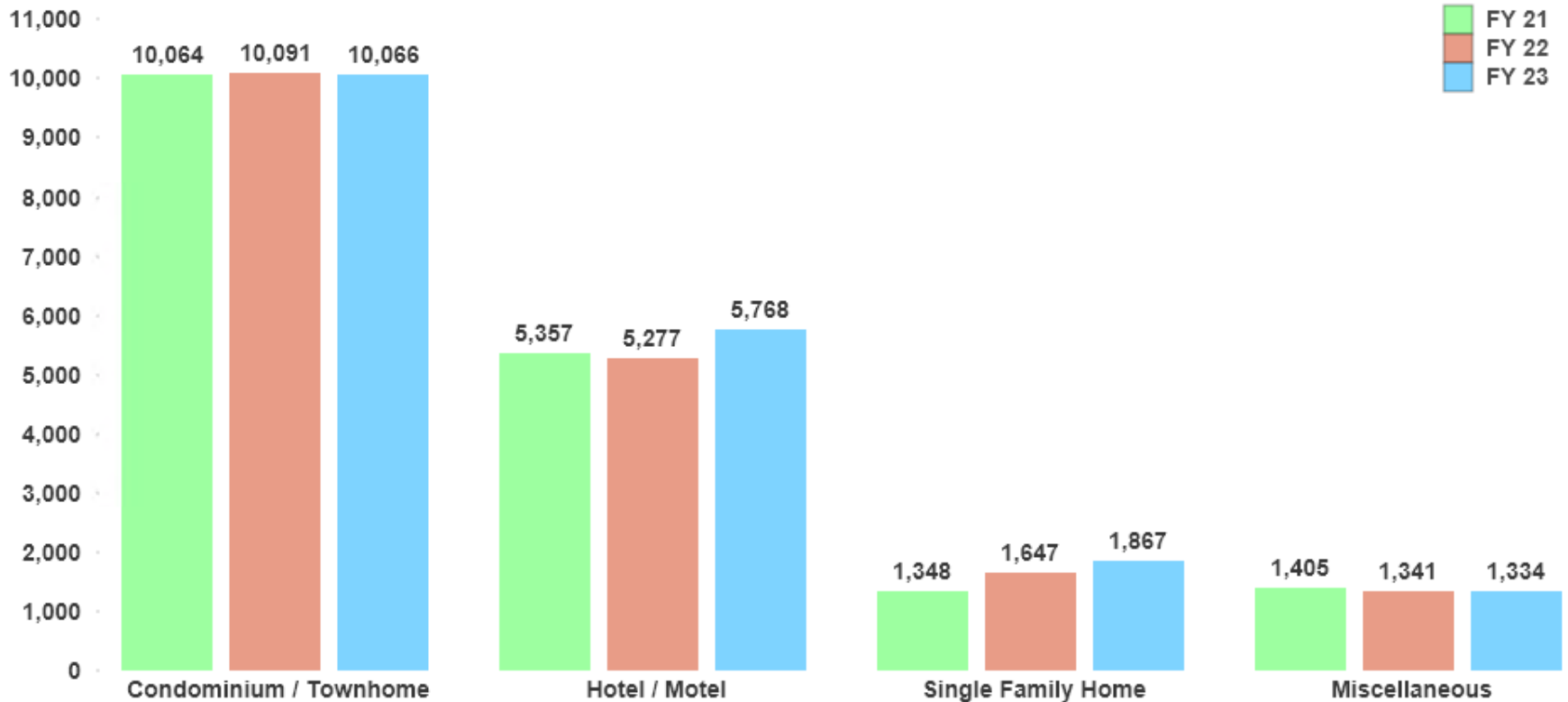


	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 21	15,002	12,066	10,794	11,471	11,805	15,241	15,798	16,286	16,623	16,582	16,539	16,066
FY 22	15,591	12,107	11,996	12,312	12,721	15,119	15,538	16,373	17,030	17,088	16,493	16,395
FY 23	16,310	11,870	11,405	12,256	13,515	16,026	16,862	17,071				

Gross Rental Receipts Three Year May Comparison

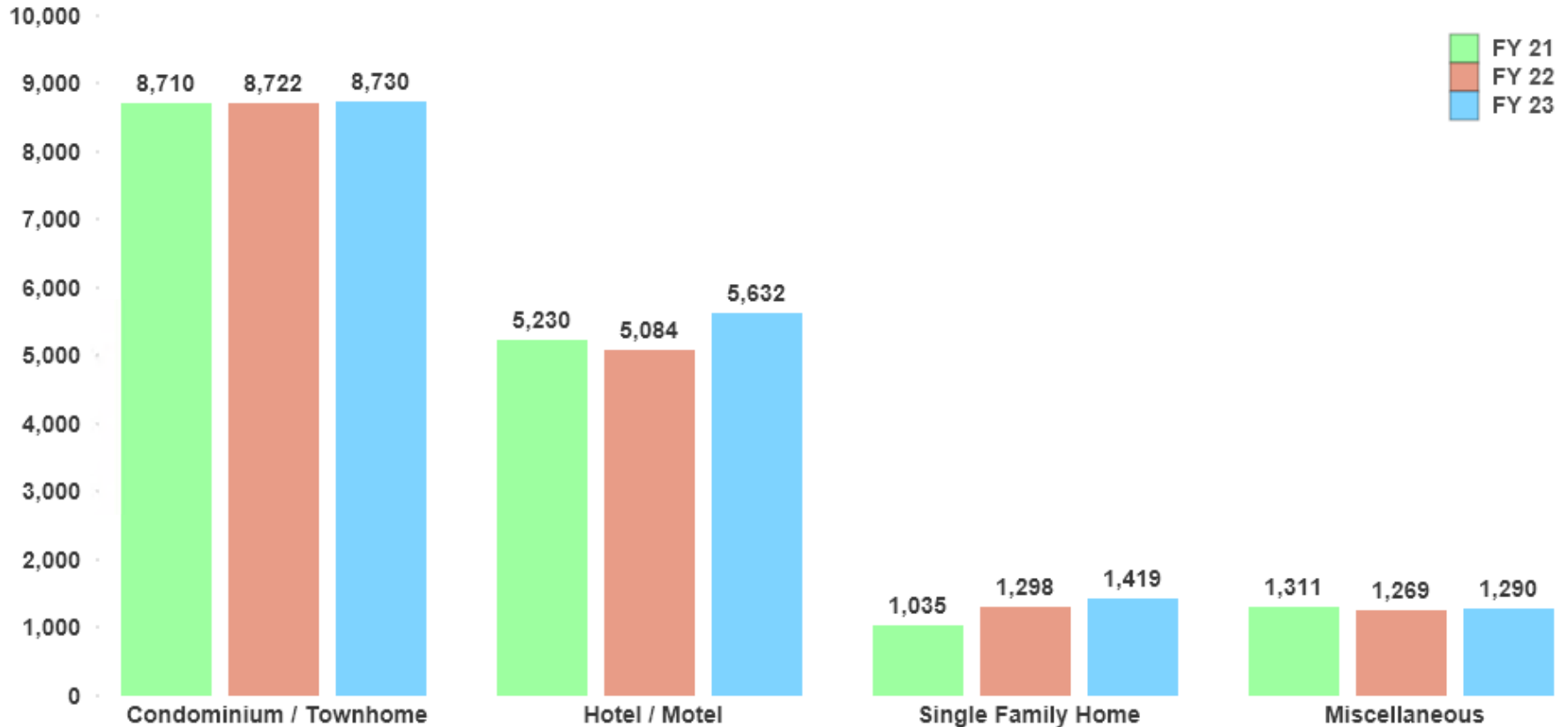


*Rounded to nearest whole dollar per each element

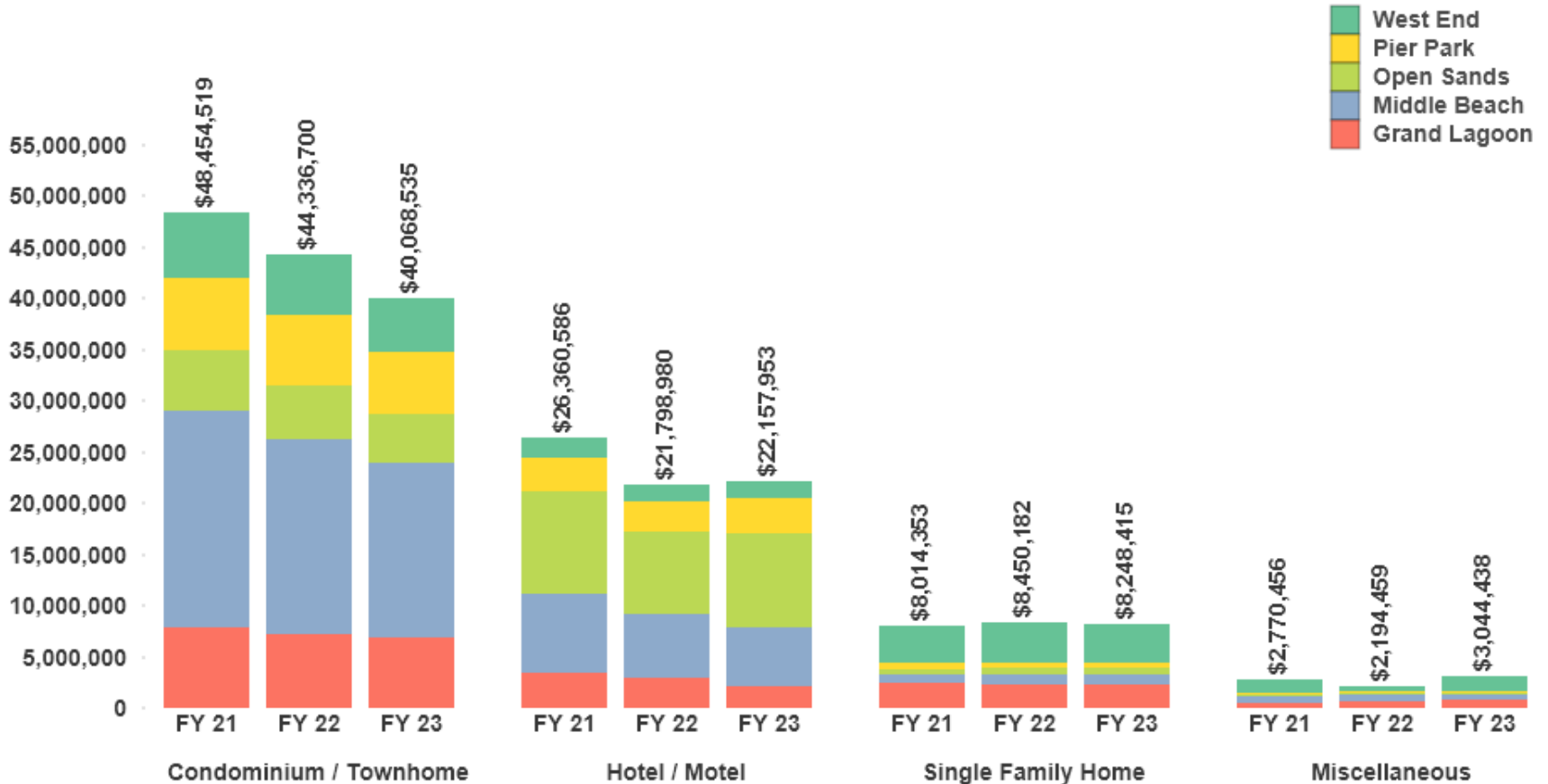


Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

Unit Count Reporting Income by Property Type - Three Year - May



Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

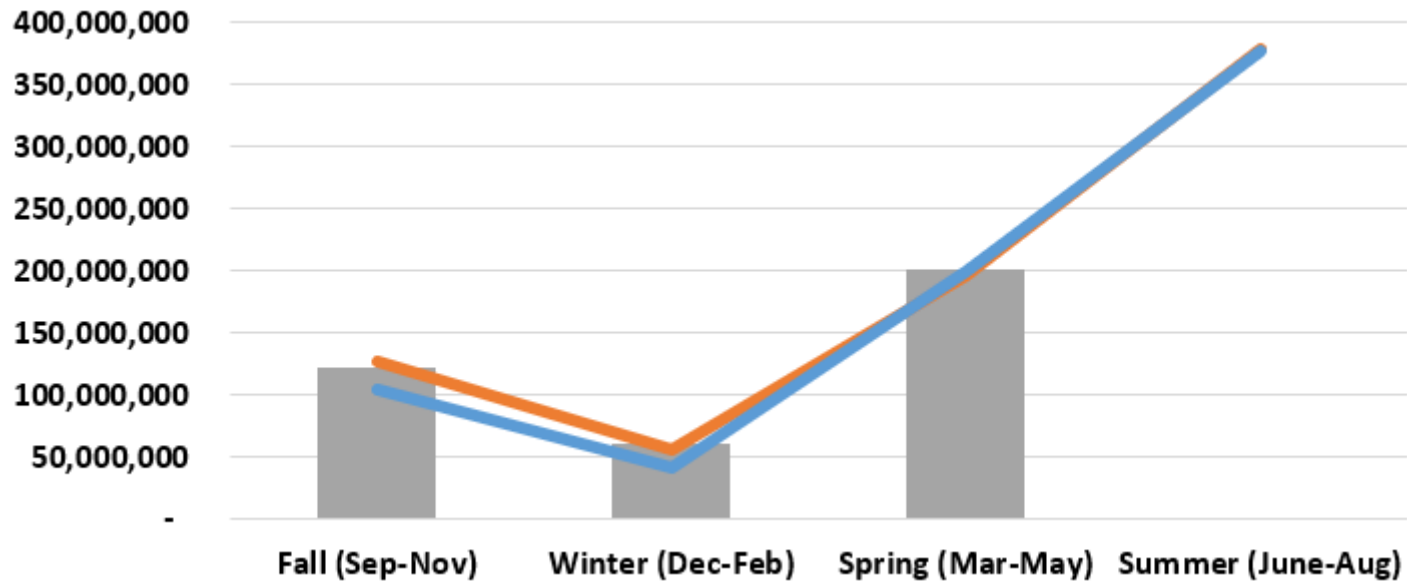


Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

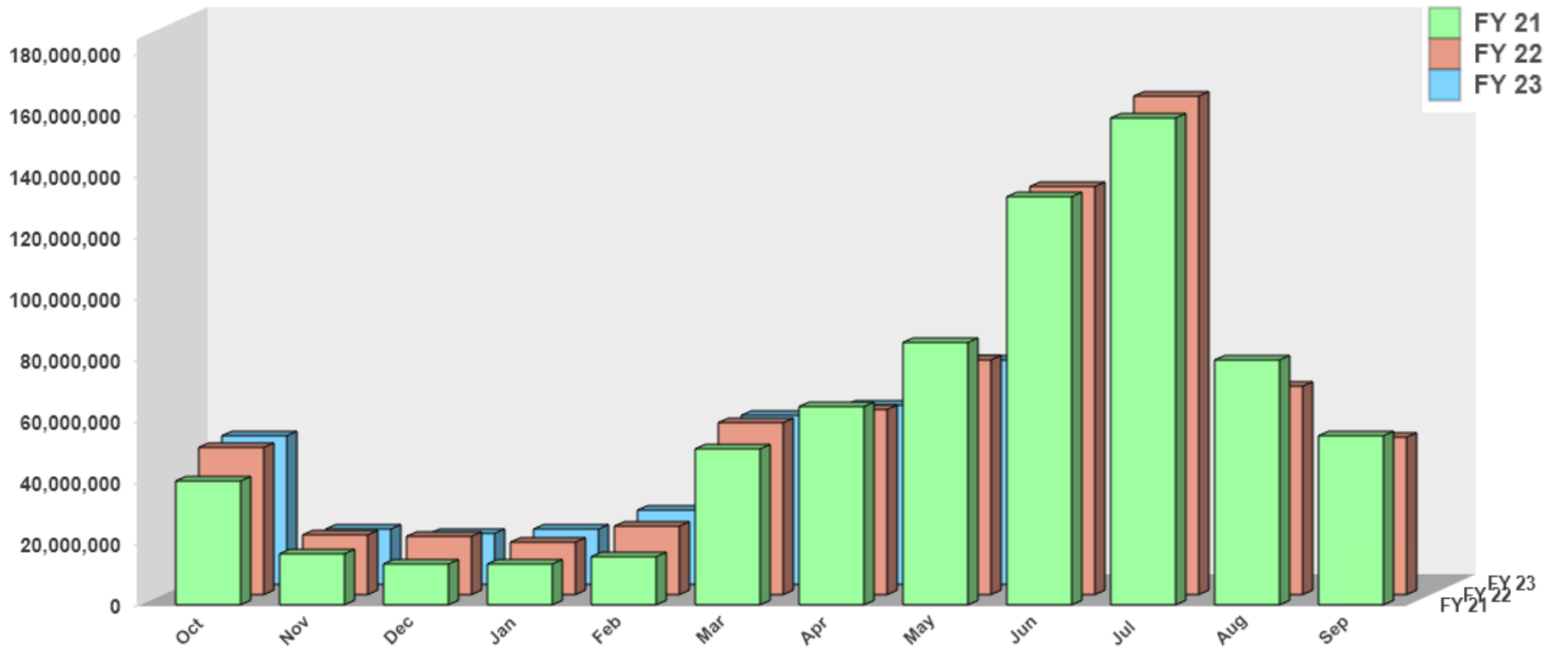
***Rounded to nearest whole dollar per each element**

Seasonal Gross Receipts Three Year Comparison

■ 2022-2023 — 2021-2022 — 2020-2021



Fiscal Year Ending September 30, 2023



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY 21	\$40,691,424	\$16,752,826	\$13,399,268	\$13,328,610	\$15,867,649	\$50,819,069	\$64,740,811	\$85,599,914	\$133,294,741	\$159,238,210	\$80,035,976	\$55,435,271
FY 22	\$48,365,331	\$19,611,822	\$19,171,024	\$17,352,988	\$22,268,400	\$56,367,796	\$60,532,622	\$76,780,319	\$133,686,799	\$163,260,175	\$68,270,248	\$51,405,699
FY 23	\$48,781,471	\$17,984,511	\$16,815,719	\$17,982,212	\$24,255,864	\$55,144,824	\$58,498,130	\$73,519,341				

*Rounded to nearest whole dollar per each element

MONTHLY TDT DATA DETAIL

Tourist Tax Data and Statistics Report for Panama City Beach Area for month ending: May 31, 2023



Bedroom Type Reporting Units grouped by Condominium / Townhome property type Fiscal Year thru May 31, 2023

GIS_Zone_Desc	BedRoomGroup	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
West End	1 Bedroom	307	173	141	167	199	293	328	316
	2 Bedroom	600	300	283	338	433	579	645	649
	3+ Bedrooms	160	111	83	93	101	165	169	170
Pier Park	1 Bedroom	474	334	235	314	359	463	502	518
	2 Bedroom	468	323	240	300	351	484	513	512
	3+ Bedrooms	178	134	111	123	132	180	189	191
Open Sands	1 Bedroom	543	340	361	365	412	519	550	560
	2 Bedroom	318	163	176	221	227	306	329	333
	3+ Bedrooms	161	112	100	109	109	154	166	169
Middle Beach	1 Bedroom	1,455	722	700	816	1,064	1,410	1,491	1,549
	2 Bedroom	1,334	677	718	834	1,021	1,298	1,360	1,359
	3+ Bedrooms	819	463	458	493	604	818	861	887
Grand Lagoon	1 Bedroom	349	188	178	229	251	343	363	379
	2 Bedroom	801	422	408	535	629	779	797	847
	3+ Bedrooms	279	162	134	167	164	263	278	291

GIS_Zone_Desc	BedRoomGroup	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
West End	1 Bedroom	\$893,156.40	\$247,485.05	\$226,794.42	\$267,005.12	\$435,681.81	\$971,348.03	\$1,126,858.61	\$1,223,097.53
	2 Bedroom	\$1,999,198.01	\$547,627.94	\$471,836.80	\$677,196.96	\$1,002,655.06	\$1,960,729.85	\$2,325,193.41	\$2,800,148.94
	3+ Bedrooms	\$936,090.71	\$301,860.26	\$245,885.63	\$262,767.58	\$286,753.40	\$858,181.17	\$1,000,292.73	\$1,274,044.58
Pier Park	1 Bedroom	\$1,386,151.30	\$479,820.50	\$352,674.79	\$482,427.85	\$767,691.54	\$1,626,753.83	\$1,808,264.05	\$2,058,432.55
	2 Bedroom	\$1,839,634.07	\$627,996.81	\$356,949.31	\$629,883.66	\$954,939.22	\$1,981,637.77	\$2,347,345.91	\$2,610,130.02
	3+ Bedrooms	\$949,135.44	\$355,220.23	\$275,308.53	\$298,457.17	\$383,462.04	\$994,218.74	\$1,170,615.36	\$1,373,136.67
Open Sands	1 Bedroom	\$1,407,112.15	\$415,284.99	\$537,432.48	\$453,781.11	\$657,191.46	\$1,598,579.38	\$1,728,892.02	\$2,133,576.61
	2 Bedroom	\$1,134,294.29	\$248,119.30	\$343,015.15	\$468,472.76	\$492,706.75	\$1,221,942.37	\$1,291,101.23	\$1,494,212.91
	3+ Bedrooms	\$802,273.09	\$277,763.18	\$200,094.16	\$252,710.01	\$334,046.65	\$816,384.99	\$988,395.20	\$1,162,553.55
Middle Beach	1 Bedroom	\$3,401,603.21	\$835,749.82	\$1,292,091.11	\$1,173,239.69	\$1,713,503.96	\$4,408,864.60	\$4,237,694.61	\$5,674,503.80
	2 Bedroom	\$4,512,713.70	\$992,981.05	\$1,399,697.33	\$1,533,798.86	\$2,067,357.05	\$5,155,555.89	\$5,002,198.80	\$6,369,717.81
	3+ Bedrooms	\$3,236,818.03	\$830,164.13	\$969,811.50	\$1,028,239.75	\$1,351,946.65	\$4,202,830.64	\$3,805,538.44	\$4,971,807.25
Grand Lagoon	1 Bedroom	\$952,505.37	\$238,431.84	\$283,276.10	\$374,709.51	\$454,577.18	\$985,500.24	\$1,079,007.09	\$1,448,962.28
	2 Bedroom	\$2,637,706.35	\$663,949.01	\$715,991.96	\$1,129,765.62	\$1,371,673.34	\$2,454,447.08	\$2,561,122.48	\$3,713,866.70
	3+ Bedrooms	\$1,394,066.19	\$375,798.27	\$268,322.60	\$408,665.02	\$424,407.89	\$1,237,678.42	\$1,278,276.23	\$1,760,344.25

Reporting Units and Gross Receipts for Hotel/Motel, Single Family and Miscellaneous property types for month ending May 31, 2023

Hotel/Motel Units:	5,632
Hotel/Motel Gross Receipts:	\$22,157,953

Single Family Units:	1,419
Single Family Gross Receipts:	\$8,248,415

Miscellaneous Units:	1,290
Miscellaneous Gross Receipts:	\$3,044,438

Miscellaneous Includes: Campgrounds, Apartments, Duplex / Multi-family and Timeshare properties.

Supporting Data and Service Contributors

Dan Sowell, CFA
Bay County Property Appraiser

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