



EXPLORE BUTTE COUNTY

BOARD OF DIRECTORS MEETING

November 13, 2025

Time: 12:30 pm - 2:30 pm

BCAG Board Room

326 Huss Dr, Board Room, Chico, CA 95928

2025 BOARD OF DIRECTORS

Tamba Sellu, President
Courtyard by Marriott, Chico

Matt Reed, Treasurer
Butte County Fairgrounds, Gridley

Kate Pinsonneault, Secretary
Hotel Diamond, Chico

Jason Olivares
Oxford Suites, Chico

Melissa Schuster,
Chapelle de L'Artiste Château & Retreat,
Paradise

Sareena Merchant
Hampton Inn, Oroville

Aaron Wright
CA State Parks, Oroville

Megan Kurtz
CSU Chico

Megan Gaddis
Chico Chamber of Commerce

Agenda

Public Notice Information: In accordance with the Ralph M. Brown Act, EBC agendas are available for public review outside the BCAG Board Room at 326 Huss Dr, Building Et at least 72 hours prior to each meeting. The agendas are also posted on the EBC website at explorebuttecounty.com. Questions on agenda items may be directed to Nichole Farley, EBC Executive Direction, at nichole@explorebuttecounty.com.

MISSION: Explore Butte County inspires people to discover Butte County, creates tourism opportunities that contribute to economic vitality, and builds community through partnerships.

VISION: Explore Butte County champions a diverse and flourishing tourism industry, making it THE must-visit destination in the North State.

VALUES: Authenticity. Innovation. Stewardship. Equity. Fun.

BRAND POSITION: The Explorer - Adventurer, Pioneer, Seeker, Open-minded, Resourceful, Tolerant, Ambitious, Down to Earth, Authentic, Determined, Outdoorsy

1. OPEN MEETING
2. CONSENT CALENDAR
 - 2.1. [Approve Minutes from September 25, 2025](#)
 - 2.2. [Approve August 2025 Financials \(with authorization to update for TBID assessment revenues attributed to August\)](#)
 - 2.3. [Approve September 2025 Financials \(with authorization to update for TBID assessment revenues attributed to September\)](#)
 - 2.4. [2026 Board of Directors Meeting Schedule](#)
3. OBJECTIVE 3: ADVOCATE FOR INVESTMENTS IN BUTTE COUNTY'S VISITOR ECONOMY
 - 3.1. [2026 BCTBID ANNUAL REPORT](#) (Nichole Farley)

A draft of the 2026 BCTBID Annual Report is attached. It is a forward looking report for the Butte County Tourism Business Improvement District as required pursuant to Streets and Highways Code section 36650.

Recommendation: Approve the 2026 Annual Butte County Tourism Business Improvement District Report and authorize its submission to the Butte County Board of Supervisors Clerk for filing.

4. OBJECTIVE 1: LEAD AND ADVANCE THE BUTTE COUNTY TOURISM INDUSTRY

4.1. [SPORTS TOURISM INFRASTRUCTURE MASTER PLAN](#) (Nichole Farley)

The Master Plan has been completed by Hunden Partners. Summary presentation and update on next steps.

5. OBJECTIVE 2: EXPAND AND DIVERSIFY OUR EXPERIENCE BASE

5.1. UPDATE: 2025 MARKETING UPDATE (Ashley Baer, Marketing Director)

Standing update on the efforts of EBCs Marketing Team.

5.2. UPDATE: 2025 TRAVEL CHICO UPDATE (Angelina Matey, Travel Chico Specialist)

Standing update on Travel Chico brand enhancement & marketing efforts.

5.3. UPDATE: 2025 COMMUNITY RELATIONS UPDATE (Lucia Mercado, Community Engagement Specialist)

Standing update on EBCs community engagement efforts.

6. BOARD UPDATES & PUBLIC COMMENT

The public is invited to address the Board regarding any non-agenda items at this time. Time is limited to three (3) minutes per speaker. The Board may not take any action on public comment.

7. ADJOURNMENT



EXPLORE BUTTE COUNTY

BOARD OF DIRECTORS MEETING

Tamba Sellu, President
Courtyard by Marriott, Chico

September 25, 2025
Time: 12:30 pm - 2:30 pm

Matt Reed, Treasurer
Butte County Fairgrounds, Gridley

Hotel Káterina
1930 Baney Ln, Chico, CA 95928

Kate Pinsonneault, Secretary
Hotel Diamond, Chico

Agenda

Jason Olivares
Oxford Suites, Chico

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Melissa Schuster,
Chapelle de L'Artiste Château & Retreat,
Paradise

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Sareena Merchant
Hampton Inn, Oroville

VISION: Explore Butte County champions a diverse and flourishing tourism industry, making it THE must-visit destination in the North State.

Aaron Wright
CA State Parks, Oroville

VALUES: Authenticity. Innovation. Stewardship. Equity. Fun.

Megan Kurtz
CSU Chico

1. OPEN MEETING - 12:33pm

Attendees: Tamba Sellu, Ashley Dikelis (New BOD), Melissa Schuster, Sareena Merchant, Megan Gaddis, Aaron Wright, Megan Kurtz, Matt Reed, Kate P, Jason Olivares

Advisors: Ev Duran, Jenn Owen, Nicole Hill, Heather Johnson, Pat Macias, Eric Gufteson

Staff: Nichole Farley, Ashley Baer, Lucia Mercado, Angelina Matey

Megan Gaddis
Chico Chamber of Commerce

2. CONSENT CALENDAR

2.1. [Approve Minutes from July 24, 2025](#)

2.2. [Approve June 2025 Financials \(with authorization to update for TBID assessment revenues attributed to June\)](#)

2.3. [Approve July 2025 Financials \(with authorization to update for TBID assessment revenues attributed to July\)](#)

2.4. [FY2024 Taxes](#)

2.5. [Adoption \(and reapproval\) of EBC Financial Policies and Procedures](#)

Move to Approve the Consent Calendar

Motion - Matt Reed

Second - Melissa Schuster

Passed - 9-0-0

3. OBJECTIVE 1: LEAD AND ADVANCE THE BUTTE COUNTY TOURISM INDUSTRY

3.1. GOVERNANCE: APPOINT STVR REPRESENTATIVES TO THE BOARD
(Nichole Farley)

To appoint two Short-Term Vacation Rental (STVR) representatives to the Explore Butte County (EBC) Board of Directors, in accordance with the July 2025 amendment to the Bylaws.

Recommendation: Appointment of Ashley Dekellis, Chico for a one year term ending in 2026 and Natalie Sheard, Oroville for a two year term ending in 2027 to the EBC Board of Directors representing Short-Term Vacation Rentals.

Discussion: Today we are recommending the addition of Ashley Dekellis from Chico for a 1 year term and Natalie Sheard from Oroville for a 2 year term. They will be added to the Board of Directors in order to appoint short-term vacation rental representatives on the board of directors. Natalie will officially join the Board in January 2026 - she has a conflict of coming to the board meetings until then.

Ashley Dekellis introduced herself and expressed excitement about joining the Board to represent short-term vacation rentals in Butte County.

Motion - Melissa Schuster

Move to Appointment of Ashley Dekellis, Chico for a one year term ending in 2026 and Natalie Sheard, Oroville for a two year term ending in 2027 to the EBC Board of Directors representing Short-Term Vacation Rentals.

Second - Megan Gaddis

Passed - 9-0-0

Ashley Dekellis joined the meeting as a Board Member to participate in future action items.

3.2. BUDGET MODIFICATION/SUPPLEMENTAL APPROPRIATIONS (Nichole Farley)

To request Board approval of budget amendments for FY 2025

Recommendation: Approval of the September 2025 budget amendments as presented.

Discussion TBID Budget Changes: We do a full redesign of the Adventure Guide every 2 years, but instead we will be having a local designer do that this year to reduce the cost by \$5,000. We are increasing the postage budget from \$2,000 to \$3,000. And reducing \$12,000 to _____ for _____.

Reserves: Adjusting expenses for conferences, we will be reducing it as we come to the end of the year and don't seem to need the additional spend.

Cooperative Planning: We did not launch the pay to play program this year, pushing it out to 2026 so we adjusted for that.

Kate P - Why did you not end up doing the community partnerships on the creative side?

Nichole Farley - We were going to do a collaborative partnership with Visit Redding and Discover Siskiyou, but they opted out, so we are pushing the expense out to 2026.

Tamba Sellu - Is it possible to recognize the BOD on the TC Guide moving forward?

Nichole Farley - It is not common practice, but we will consider it. However, it can date the magazine as sometimes these change.

Megan Kurtz - Where else are we sending the guides?

Nichole - Requests are coming for the guides from the website and through Visit California. We mail within the USA.

Motion - Aaron Wright

Move to *approve of the September 2025 budget amendments as presented.*

Second - Megan Kurtz

Vote 10-0-0

3.3. ESTABLISH AN AD HOC 2026 ANNUAL REPORT AND BUDGET COMMITTEE (Nichole Farley)

Discussion: To consider adoption of a resolution establishing an Ad Hoc 2026 Annual Report and Budget Committee to review, plan, and advise on the 2026 Butte County TBID Annual Report and budget.

The Annual Report is very simple, since we have no proposed changes this year. The Annual Budget discussion will require about 2 hours in December.

Motion - Kate Pinsonneault

Move to attached Resolution to Establish an Ad Hoc 2026 Annual Report and Budget Committee. Committee members shall be Megan Gaddis, Jason Olivares, Matt Reed, Sareena Merchant

Second - Jason Olivares

Vote 10-0-0

4. OBJECTIVE 2: EXPAND AND DIVERSIFY OUR EXPERIENCE BASE

4.1. UPDATE: 2025 MARKETING UPDATE (Ashley Baer, Marketing Director)

Standing update on the efforts of EBCs Marketing Team.

Website: Traffic YTD is down almost 30% year to year, but we see this more and more now with the integration of AI serving up information in a different way. But the users visiting the site are more engaged and visiting more pages.

Kate P - What is Madden's response to this problem?

Ashley Baer - There's not really a solution to this, but we are constantly working to update the website stories so that AI can ingest them easier and pull them when reporting some search results.

Kate P - Harvard has a response to other schools being targeted by offering 187 free classes online and having AI classes available this semester, anyone can take them for FREE.

AI Site Referrals: Right now it is less than 1%, but they are starting to come in and are increasing from month to month.

Sareena Merchant - We are seeing more organizations focusing on 1st party data as 3rd party data is starting to go away.

Nichole Farley - We currently don't have or use platforms that we can use to track directly. We use many programs with walled gardens like Meta and Google. We currently use Zartico and will bring proposals in January to include new programming with them to be able to better attribute spending dollars in the area to our efforts.

Social Media Highlights YTD: We've seen a growth on all platforms from last year between 20-60%. A lot more collaborations are happening within the 3 brands (EBC, Butte365, TC) to help with the reach and community buildout between sister brands.

Influencers: We had 3 influencers come in with a reach of over 102,000 new people and gained 20 new owned assets.

Local Creators Pilot Program: Today we launched a new program! We work with them on what we want featured, but they are capturing the content through their lens. Planning to do one a month for the next 3 months to see how it goes and report on it. Hoping this rolls into an internship opportunity.

We have also been part of a Visit California x Crowdriff Creators pilot program. We will be getting 14 shoots in 2025, it's high quality content taken at our directions, owned outright, but to also be used by Visit California.

@taylorandzervan will be our final influencer for 2025 - Mid-November Visit

Madden Media - Launching the fall prospecting and retargeting this month.

Butte County Mile - We had some local musicians create a song and music video to push out soon and today you get a sneak peak!

4.2. UPDATE: 2025 TRAVEL CHICO UPDATE (Angelina Matey, Travel Chico Specialist)

Standing update on Travel Chico brand enhancement & marketing efforts.

Strategic Focus & Progress:

We see a 35-45 age range at the moment and we want to see more 25-35 to showcase the urban life side of Chico. Analyzing what other DMO's (specifically those with a healthy college life) have on their platforms.

Showing many more faces to showcase Chico as a welcoming community for families AND for young people wanting to find a peaceful getaway.

Instagram - Following has grown by 14.8% in just 2 months. Our engagement has more than doubled.

TikTok - Engagement rate on TikTok has gone up 51%.

Facebook - The demographic that we are trying to reach aren't really on FB, but we are still seeing the numbers increase. But this is to be expected and we are happy with the turnout.

Website - It has been taking time to update the website and creating new content for the site to bring it to date. We are linking it out to our social media pages and it already is bringing out more.

New website features - Dedicated Chico events page that brings in a syndication from Butte365. Stays in Chico that are customizable!

Influencers - Ashley Lyn @wheelchairtraveling: a professional photographer will also be joining them to expand our content. Laren Scott

Looking Ahead: Meet the Brewers! Honky Tonk Saturday Night. Latinx Campaign!

4.3. UPDATE: 2025 COMMUNITY RELATIONS UPDATE (Lucia Mercado, Community Engagement Specialist)

Standing update on EBC's community engagement efforts.

In Q2 (April-June), a total of 2,498 Adventure Guides and 2,165 Travel Chico Guides were distributed through lodging, events, partners, and leads. These numbers are mostly directly correlated to the increase in visitors during graduation week and summer orientation sessions.

Since stepping into the role in May, I have prioritized building relationships with EBC's stakeholders, as well as community partners who regularly host events and programming. These outreach meetings consisted of organizations like Downtown Chico Revitalization Project, Butte College, Silver Dollar Fair, Chico Creative Reuse, Save the El Rey, Chico City Council, Wildflower Event Connect with Chico Velo, Much Ado Final Dress Rehearsal, Colby Mountain Bike Tour, Johnson U-Pick Farm in Gridley, Uptown Vintage & Shabby, REI Chico Grand Opening EBC Pop-Up, Oroville Downtown Business Association, and Visit Oroville.

In Q2, the website attracted 12,682 users with an average of 2.16 page views and 49 seconds of engagement per active user. 41 new Butte365 subscribers joined, primarily event organizers promoting their events. Event listings increased from 29 in April to 88 in June, supported by campaigns for the 4th of July, Pride, and Mother's Day events in Butte County. The Home Page received the most traffic (22%), followed by Search Results (5%) and popular event pages like Feather Fiesta Days and the Fae Festival.

In Q2, Instagram performance improved significantly, reaching 268,613 total views, up 45.8% (+84,351). Organic views grew sharply by 120.3% to 209,389, while ad views declined 33.6% to 59,224. Engagement on the platform strengthened, with 7,542 total interactions—a 150.4% increase. However, link clicks fell 35.6% to 1,566, indicating lower traffic conversion. New followers rose by 46%, adding 1,184 to the account, reflecting steady audience growth and strong organic reach.

In Q2, Facebook performance showed mixed results with 218,195 total views, a 12.4% decrease (-30,778). Organic views increased by 30.9% to 29,425, while ad views dropped 16.7% to 188,770. Despite the decline in overall views, engagement improved substantially with 1,283 total interactions, up 247.7%, and link clicks surged by 4,175% to 2,223, indicating stronger content engagement. New followers also rose by 232.1%, adding 186, reflecting growing audience interest and improved performance through organic reach.

4.4. UPDATE: SPORTS TOURISM INFRASTRUCTURE MASTER PLAN (Nichole Farley)

Standing update on the efforts of the Sports Tourism Infrastructure Master Plan.

Hunden has sent out the market draft for the indoor sports facility. We do not have a large-scale indoor complex in our community, so our teams are relying heavily on school gymnasiums and traveling to Sacramento for tournaments. We see more of a need in basketball. Roseville is the closest to us that has the largest facility in the area.

Outdoor supply - Softball and baseball have some areas like community parks in the area, but we also see a need in this area. Soccer and multi-sports as well see a big need since we see our travel league hitting capacity year to year.

The recommendation is a phased approach - Phase 1: 5 Diamonds (3 Baseball, 2 Softball), 4 Soccer Fields (3 Grass, 1 Turf), Additional Facilities (Concessions, Bathrooms, Control Rooms, Shade Structure), Dorms (to accommodate about 100 kids with mobility issues and to accommodate wheelchairs), Walking Path (around venue).

Phase 2: Basketball Courts (4-6 indoor courts), Breakout Rooms (4 Small Rooms, 1 Foyer Space), Hotel (120 Rooms, Restaurant).

Phase 3: Multifamily (50-100 units), Retail (additional small-scale retail),

Sites we are looking into: 1) Chico - Lava rock so it would bring additional costs in the millions just to prep the ground.

2) Oroville - there are a lot of vernal pools in the area that we would have to mitigate.

3) Goral Ranch and Virginia Moon Property sitting on the greenline that is county property.

5. OBJECTIVE 3: ADVOCATE FOR INVESTMENTS IN BUTTE COUNTY'S VISITOR ECONOMY

5.1. UPDATE: STRATEGIC PLANNING (Nichole Farley)

Michael Coogan from MC2 has been hired to facilitate our Strategic Planning for 2026-2029. Michale is conducting one-on-one interviews and sent out a survey to the entire board of directors, advisors, microzone committees, hoteliers, and other stakeholders.

Strategic Planning Workshop will be on Wednesday, October 29 from 8:30 am to 12 pm.

We hired Michael Coogan from MC2 to facilitate our Strategic Planning for 2026-2029. We have a survey that went out to hotels and stakeholders, but Michael is also reaching out to meet one-on-one with stakeholders to better understand where we should be moving forward in terms of tourism.

6. BOARD UPDATES & PUBLIC COMMENT

The public is invited to address the Board regarding any non-agenda items at this time. Time is limited to three (3) minutes per speaker. The Board may not take any action on public comment.

Megan Gaddis - Join us in Downtown! We are partnering with many local art organizations for the entire month ARTober FEST. As well at Art & Wine Walk, almost 30 participating locations, followed by the Harvest Sidewalk Sale. Massive street closures this year for Treat Street on Halloween which is a Friday this year.

Melissa Schuster - Since the campfire, some of the Paradise local organizations have been working on a memorial and Jamie Lee Kurtis called Melissa to find something that is non-political to donate to and Hope Plaza is receiving \$300,000 to finish the project. The construction company they have been working with was awarded the elementary school right around the corner, so Nov 8th (the 7th Anniversary of the Campfire) will be a big day for Paradise as they host the stars from the movie!

Apple TV will be sponsoring Reflection Forest to have the inscriptions of the 85 people who lost their lives in the campfire.

Pat Macias - Artists who sign the show will bring together 3 deaf artists.

Kate Pinsonneault - Michelin Star chef at The Grill is launching a new menu in October. Also hosting a Haunted Basement ghost party in the wine cellar.

Megan Kurtz - Wildcat Weekend is Oct 9-11!

Jason Olivares - Grand Opening on Wednesday, Oct 1st at the Hotel Katerina with free cocktails, prizes, and more.

Jennifer Owen (Chico State Career Center) - We want to list your job openings on Handshake.

7. ADJOURNMENT - 2:12pm



For the Period Ending August 31st, 2025

****Unaudited – For Management Use Only****

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Page 7	- Year-to-date Comparative Income Statement by Class
Pages 8-9	- Monthly Journal entries

EXPLORE BUTTE COUNTY
Summary of Financial Information
August 2025

Below is a summary of your financial reports. The detailed financials are attached for your review.

Balance Sheet

Assets – As of August 31st, 2025, the cash balance is \$861,402 which is an increase of 8% (\$63,991) compared to 2024. Total Current Assets are \$1,008,867 made up of Cash, Accounts Receivable and Prepaid Expenses. This is a decrease of 0.6% (\$6,269) compared to 2024 due to the increase in cash, 28.7% (\$56,978) decrease in Accounts Receivable, and a 69% decrease (\$13,281) in Prepaid Expenses.

Liabilities – Total liabilities are \$275,013 which is an increase of 183% (\$177,826) compared to 2024. This is mostly due to an increase in Deferred Revenue of 533% (\$176,453), an increase in Accrued Salaries of 76.8% (\$8,780), a decrease in Credit Card Payable of 73.7% (\$4,005), and a decrease in Accounts Payable of 8.6% (\$3,935). The increase in Deferred Revenue is due to the \$150,000 payment from Chico State Enterprises which is being held as the City negotiates for an airline. It is possible these funds will sit for up to or over a year.

Net Assets – Total Net Assets on August 31st, 2025, are \$801,476 which is a decrease of \$180,282 in comparison to the same time last year.

Trend Balance Sheet Ratios

Operating cash (number of days of operational cash a company has on hand outside of Reserves) is at 202 days at the end of August.

The Current Ratio measures a company's ability to repay short term debts with short term assets, with a ratio between 1 and 2 being ideal. With a Current Ratio of 15, assets continue to be ahead of industry standards.

The Leverage Ratio indicates how assets are financed with debt. A leverage ratio of 0 shows the organization has been able to finance assets through net assets, rather than relying on long-term debts.

Year to Date Statement of Activities

Revenues – Total operating revenue as of August 31st, 2025, is \$661,641 tracking below budget by 21.5% (\$180,692), and more than last year by 8% (\$49,042).

Program Revenue is under budget by 16.6% (\$109,175) and less than last year by 1.8% (\$9,989).

Expenses – Total Program expenses are \$883,617 which is below budget by 14.8% (\$154,019) and more than last year by 1.4% (\$11,982).

The expenses seeing the largest variance in comparison to the budget are as follows:

- Sales & Mktg Under Budget -\$95,018 {Specifically: Advertising over (\$9,920); Conferences under (\$2,860); Creative Services under (\$21,144); Mktg Contracts over (\$4,501); Printing over (\$11,763); Staff-Mktg under (\$37,894); Vehicle Maintenance under (\$36,259) & Website under (\$1,037)}
- Destination Management Plan under - \$59,037
- Zone and Micro Marketing under – \$11,803

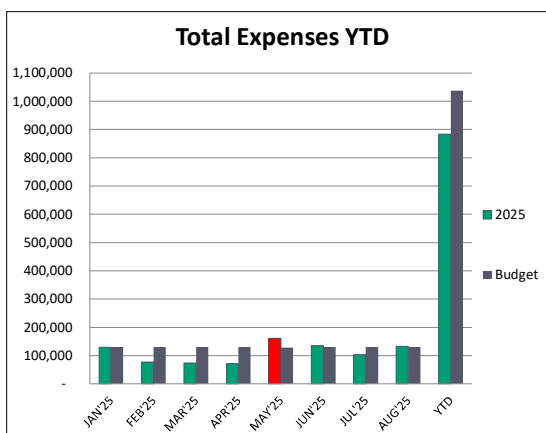
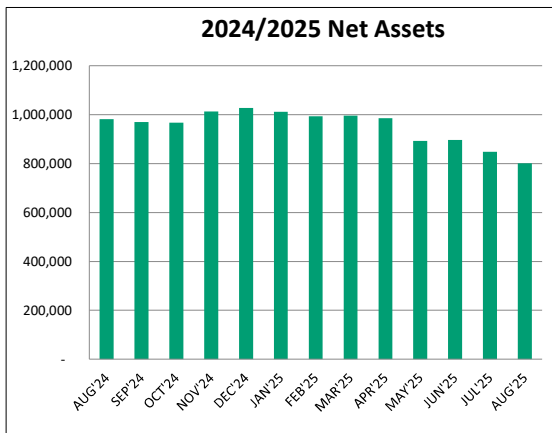
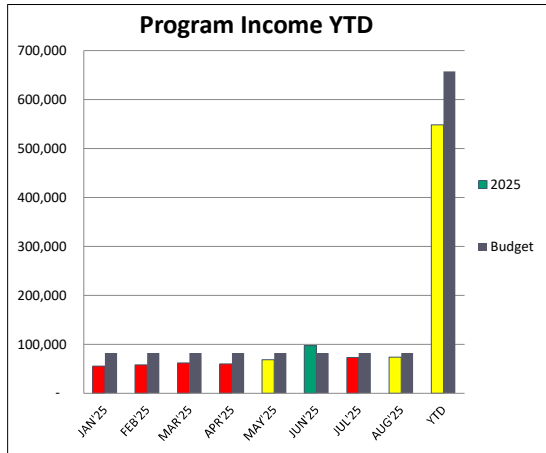
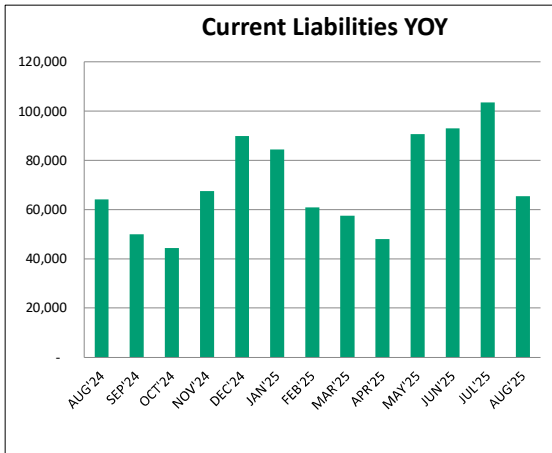
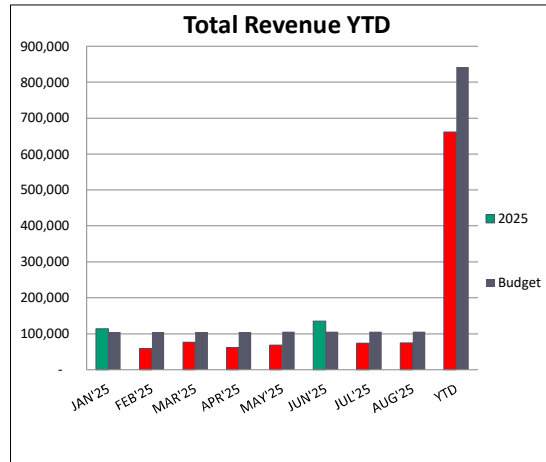
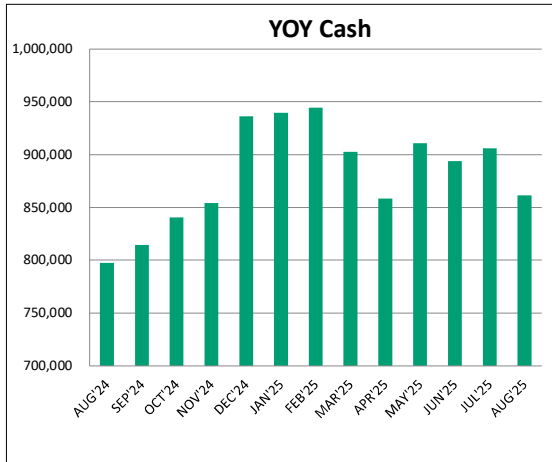
The expenses seeing the largest variance in comparison to prior year are as follows:

- Sales & Mktg -\$20,215 increased {Specifically: Advertising over (\$42,640); Creative Services under (\$4,276); Printing under (\$21,832); Travel Trader & Consumer Mkt Show under (\$16,192); Staff-Mktg over (\$13,701) & Website over (\$915)}
- Assessment rate – \$7,072 increased
- Zone and Micro Marketing – \$14,567 decreased

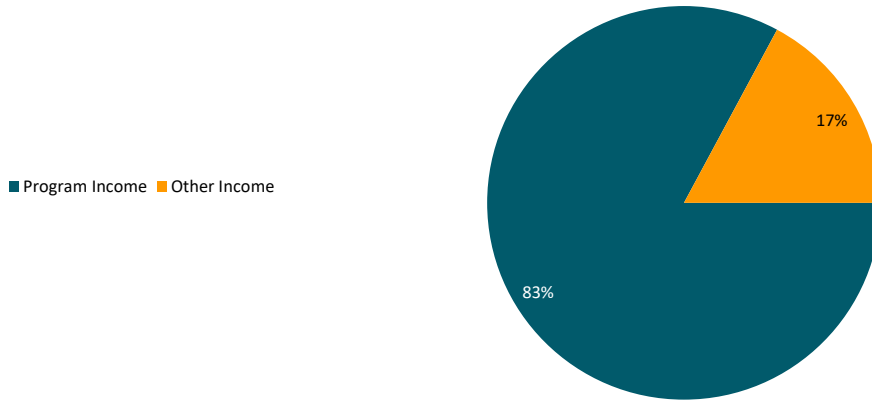
Net Income/(Loss) – Total Change in Net Assets is showing a Loss of \$221,976 which is more than the budgeted loss by \$26,673. This variance is due mostly to the decreased expenses helping to offset the decreased revenue. As compared to last year, the total change in Net Assets is showing a lower deficit by \$37,060.

Explore Butte County
Financial Dashboard
For the period ending August 31st, 2025

Color Code	
Red	Significant Underperformance
Yellow	Slight Underperformance
Green	Good Performance

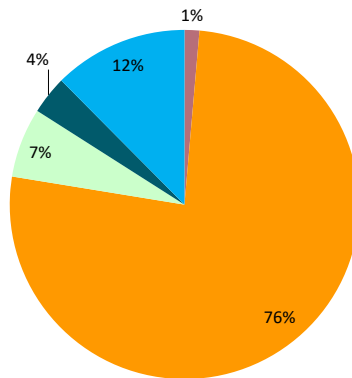


Summary of Revenues

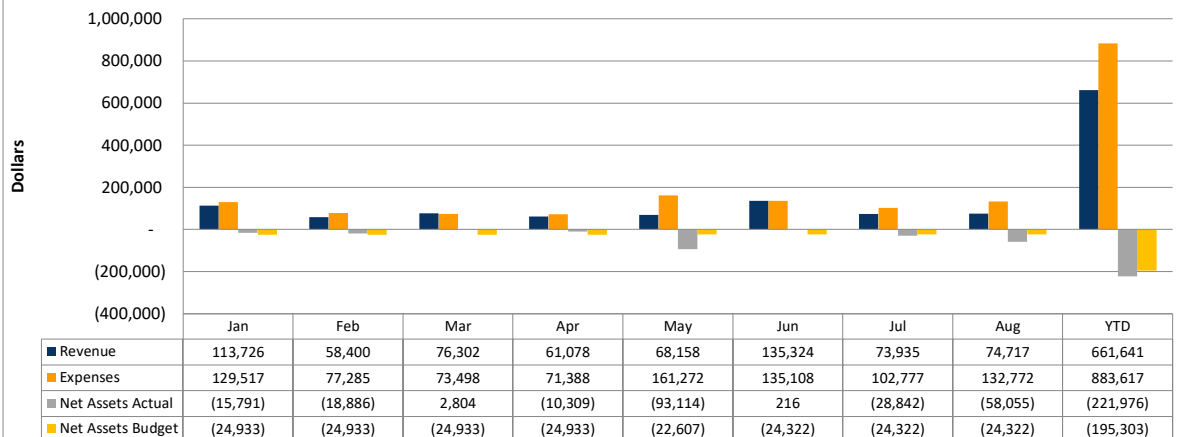


Summary of Expenses

- Assessment Rate 2%
- Sales and Marketing Expense
- Destination Marketing Activity
- Zone and Micro-Marketing
- Admin Expenses



YTD Operating Performance



Explore Butte Ccounty
Comparative Balance Sheet
For the period ending August 31st, 2025 and August 31st, 2024

	August 2025 \$	August 2024 \$	Variance Inc/(Dec) \$	Variance Inc/(Dec) %
ASSETS				
Current Assets				
Cash				
Checking	171,011	272,158	(101,147)	(37.2%)
Savings	519,748	505,218	14,530	2.9%
Money Market	170,642	20,035	150,607	751.7%
Total Cash	861,402	797,411	63,991	8.0%
Accounts Receivable	141,504	198,482	(56,978)	(28.7%)
Other Assets				
Prepaid Expenses	5,961	19,242	(13,281)	(69.0%)
Total Current Assets	1,008,867	1,015,136	(6,269)	(0.6%)
Fixed Assets				
Furniture And Equipment	19,636	19,636	-	-
Vehicle	97,255	137,837	(40,582)	(29.4%)
Less Accumulated Depreciation	(49,269)	(93,664)	44,395	47.4%
Total Fixed Assets	67,621	63,809	3,812	6.0%
TOTAL ASSETS	1,076,488	1,078,945	(2,456)	(0.2%)
LIABILITIES				
Current Liabilities				
Accounts Payable	41,693	45,628	(3,935)	(8.6%)
Credit Card Payable	1,431	5,436	(4,005)	(73.7%)
Accrued Salaries and Wages	20,219	11,439	8,780	76.8%
Accrued Payable	-	-	-	-
Payroll Liabilities	2,114	1,582	532	33.6%
Total Current Liabilities	65,457	64,084	1,372	2.1%
Deferred Revenue	209,556	33,103	176,453	533.0%
TOTAL LIABILITIES	275,013	97,187	177,826	183.0%
NET ASSETS				
Unrestricted Net Assets	604,706	827,948	(223,243)	(27.0%)
Net Assets - Reserved	418,746	412,846	5,900	1.4%
Current Year Income	(221,976)	(259,037)	37,060	14.3%
Total Net Assets	801,476	981,758	(180,282)	(18.4%)
TOTAL LIABILITIES & NET ASSETS	1,076,488	1,078,945	(2,456)	(0.2%)

Explore Butte County
Trend Balance Sheet Ratios
For the period ending August 31st, 2025

	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025
Cash ¹	209.51	213.96	220.86	224.44	246.03	220.16	221.27	211.55	201.11	213.44	209.49	212.31	201.86
Current Ratio ²	15.84	20.03	22.63	16.01	12.48	12.48	16.74	17.84	24.24	11.71	11.96	10.46	15.41
Leverage ³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1 Operating Cash = Cash/Daily Expenses. Indicates how many days a company can survive without additional cash.

2 Current Ratio = Current Assets/Current Liabilities. Measures a company's ability to repay short term debts with short term assets.
A ratio between 1 and 2 is ideal, with a high number indicating greater ability to repay short term debt.

3 Leverage = Long Term Liabilities/Total Net Assets. Indicates how assets are financed.
A lower number indicates that assets are financed through savings/net assets
while a higher number indicates that assets are financed through debt and puts the company at greater risk of default on its obligations.

Explore Butte County
Year-to-Date Comparative Income Statement
For the period ending August 31st, 2025

	August 2025 YTD - ACTUALS		August 2025 YTD - BUDGET		VARIANCE TO BUDGET		August 2024 YTD - ACTUALS		Aug '25 TO Aug '24 ACTUALS VARIANCE	
	\$	%	\$	%	\$	%	\$	%	\$	%
REVENUES & OTHER SUPPORT:										
Program Income										
Butte County	2,826	0.4%	4,667	0.6%	(1,841)	(39.5%)	2,174	0.4%	652	30.0%
Chico	426,321	64.4%	500,000	59.4%	(73,679)	(14.7%)	440,320	71.9%	(13,999)	(3.2%)
Gridley	15,306	2.3%	6,000	0.7%	9,306	155.1%	8,300	1.4%	7,007	84.4%
Oroville	80,123	12.1%	110,000	13.1%	(29,877)	(27.2%)	81,910	13.4%	(1,786)	(2.2%)
Paradise	23,581	3.6%	36,667	4.4%	(13,085)	(35.7%)	25,444	4.2%	(1,862)	(7.3%)
Sub-Total Program Income	548,158	82.8%	657,333	78.0%	(109,175)	(16.6%)	558,147	91.1%	(9,989)	(1.8%)
Other Income										
Interest Income	5,673	0.9%	-	-	5,673	100.0%	5,031	0.8%	642	12.8%
Butte County - Microfunding	224	0.0%	1,000	0.1%	(776)	(77.6%)	135	0.0%	89	65.8%
City of Chico - Microfunding	50,531	7.6%	103,667	12.3%	(53,135)	(51.3%)	30,000	4.9%	20,531	68.4%
City of Oroville - Microfunding	12,294	1.9%	18,000	2.1%	(5,706)	(31.7%)	-	-	12,294	100.0%
Town of Paradise - Microfunding	4,708	0.7%	6,667	0.8%	(1,959)	(29.4%)	-	-	4,708	100.0%
Cooperative Program Funding	1,250	0.2%	11,333	1.3%	(10,083)	(89.0%)	16,797	2.7%	(15,547)	(92.6%)
City of Gridley - Microfunding	92	0.0%	1,000	0.1%	(909)	(90.9%)	-	-	92	100.0%
Other Income	38,711	5.9%	43,333	5.1%	(4,622)	(10.7%)	2,489	0.4%	36,223	1,455.4%
Sub-Total Other Income	113,483	17.2%	185,000	22.0%	(71,517)	(38.7%)	54,452	8.9%	59,031	108.4%
TOTAL REVENUE	661,641	100.0%	842,333	100.0%	(180,692)	(21.5%)	612,599	100.0%	49,042	8.0%
PROGRAM EXPENSES:										
Assessment Rate 2%										
2% Fee - Butte County	63	0.0%	93	0.0%	(31)	(32.9%)	28	0.0%	35	127.5%
2% Fee - Chico	9,453	1.4%	10,000	1.2%	(547)	(5.5%)	3,456	0.6%	5,997	173.5%
2% Fee - Gridley	339	0.1%	120	0.0%	219	182.8%	11	0.0%	328	2,957.6%
2% Fee - Oroville	1,777	0.3%	2,200	0.3%	(423)	(19.2%)	1,195	0.2%	581	48.6%
2% Fee - Paradise	523	0.1%	733	0.1%	(211)	(28.7%)	392	0.1%	131	33.4%
Sub-total Assessment Rate 2%	12,154	1.8%	13,147	1.6%	(992)	(7.5%)	5,082	0.8%	7,072	139.1%
Sales and Marketing Expense										
Advertising	151,920	23.0%	142,000	16.9%	9,920	7.0%	109,280	17.8%	42,640	39.0%
Conferences	26,807	4.1%	29,667	3.5%	(2,860)	(9.6%)	32,307	5.3%	(5,500)	(17.0%)
Creative Services	84,857	12.8%	106,000	12.6%	(21,144)	(19.9%)	89,133	14.5%	(4,276)	(4.8%)
Dues and Memberships	6,545	1.0%	6,667	0.8%	(122)	(1.8%)	4,662	0.8%	1,883	40.4%
Marketing Contracts	100,311	15.2%	95,810	11.4%	4,501	4.7%	99,749	16.3%	561	0.6%
Meals	788	0.1%	2,000	0.2%	(1,212)	(60.6%)	1,294	0.2%	(507)	(39.1%)
Office Supplies	-	-	1,000	0.1%	(1,000)	(100.0%)	108	0.0%	(108)	(100.0%)
Postage	2,542	0.4%	1,333	0.2%	1,208	90.6%	926	0.2%	1,616	174.5%
Printing	35,763	5.4%	24,000	2.8%	11,763	49.0%	57,596	9.4%	(21,832)	(37.9%)
Public Relations	1,056	0.2%	8,000	0.9%	(6,944)	(86.8%)	2,351	0.4%	(1,295)	(55.1%)
Rent	2,792	0.4%	2,000	0.2%	792	39.6%	34	0.0%	2,758	8,023.4%
Sales and Marketing Exp. - Other	114	0.0%	1,333	0.2%	(1,219)	(91.5%)	1,293	0.2%	(1,179)	(91.2%)
Hospitality for Hospitality	716	0.1%	3,000	0.4%	(2,284)	(76.1%)	815	0.1%	(100)	(12.2%)
SponsorShip Marketing	4,500	0.7%	6,667	0.8%	(2,167)	(32.5%)	4,535	0.7%	(35)	(0.8%)
Travel Trader& Consumer Market Show	10,273	1.6%	19,333	2.3%	(9,060)	(46.9%)	26,464	4.3%	(16,192)	(61.2%)
Staff-Marketing	199,772	30.2%	237,667	28.2%	(37,894)	(15.9%)	186,071	30.4%	13,701	7.4%
Vehicle Maintenance	10,408	1.6%	46,667	5.5%	(36,259)	(77.7%)	3,241	0.5%	7,167	221.2%
Website	33,963	5.1%	35,000	4.2%	(1,037)	(3.0%)	33,048	5.4%	915	2.8%
Sub-Total Sales and Marketing Expense	673,125	101.7%	768,143	91.2%	(95,018)	(12.4%)	652,910	106.6%	20,215	3.1%
Destination Marketing Activity										
ARPA Wayfinding	-	-	-	-	-	-	55,157	9.0%	(55,157)	(100.0%)
Destination Management Plan	40,000	6.0%	97,500	11.6%	(57,500)	(59.0%)	1,276	0.2%	38,724	3,035.2%
Butte County Film Commision	17,130	2.6%	18,667	2.2%	(1,537)	(8.2%)	1,539	0.3%	15,591	1,013.4%
Sub-Total Destination Marketing Activity	57,130	8.6%	116,167	13.8%	(59,037)	(50.8%)	57,972	9.5%	(842)	(1.5%)
Zone and Micro-Marketing										
Chico Zone/Travel Chico	8,760	1.3%	16,333	1.9%	(7,574)	(46.4%)	16,202	2.6%	(7,442)	(45.9%)
Paradise Zone	315	0.0%	6,667	0.8%	(6,352)	(95.3%)	7,030	1.1%	(6,715)	(95.5%)
Oroville Zone	22,123	3.3%	18,000	2.1%	4,123	22.9%	22,533	3.7%	(410)	(1.8%)
Other Zone	-	-	1,000	0.1%	(1,000)	(100.0%)	-	-	-	-
Gridley/ Biggs Zone	-	-	1,000	0.1%	(1,000)	(100.0%)	-	-	-	-
Sub-Total Zone and Micro-Marketing	31,197	4.7%	43,000	5.1%	(11,803)	(27.4%)	45,765	7.5%	(14,567)	(31.8%)
Admin Expenses										
Advertising	498	0.1%	-	-	498	100.0%	-	-	498	100.0%
Bank fees	-	-	80	0.0%	(80)	(100.0%)	40	0.0%	(40)	(100.0%)
Conference, Convention, Meeting	9,022	1.4%	6,667	0.8%	2,356	35.3%	3,062	0.5%	5,960	194.7%
Depreciation	18,127	2.7%	-	-	18,127	100.0%	19,672	3.2%	(1,545)	(7.9%)
Filing fees/ taxes	-	-	2,667	0.3%	(2,667)	(100.0%)	387	0.1%	(387)	(100.0%)
General Administration	316	0.0%	1,600	0.2%	(1,284)	(80.3%)	4,365	0.7%	(4,049)	(92.8%)
Insurance	1,765	0.3%	3,333	0.4%	(1,568)	(47.0%)	2,885	0.5%	(1,120)	(38.8%)
Interest expense	-	-	-	-	-	-	2	0.0%	(2)	(100.0%)
Meals	708	0.1%	1,600	0.2%	(892)	(55.8%)	582	0.1%	126	21.6%
Office supplies	2,219	0.3%	2,667	0.3%	(448)	(16.8%)	6,725	1.1%	(4,507)	(67.0%)
Postage	558	0.1%	367	0.0%	192	52.3%	-	-	558	100.0%
Printing and Copying	1,292	0.2%	400	0.0%	892	222.9%	50	0.0%	1,242	2,483.2%
Professional fees - Accounting	34,846	5.3%	33,333	4.0%	1,512	4.5%	33,738	5.5%	1,108	3.3%
Professional fees - Legal	5,220	0.8%	6,667	0.8%	(1,447)	(21.7%)	7,921	1.3%	(2,701)	(34.1%)
Professional fees - Human Resources	4,266	0.6%	4,333	0.5%	(67)	(1.5%)	38	0.0%	4,229	11,213.4%
Rent/ Office Space	4,400	0.7%	6,000	0.7%	(1,600)	(26.7%)	5,080	0.8%	(680)	(13.4%)
401k Administration	825	0.1%	667	0.1%	158	23.8%	686	0.1%	139	20.2%
Staffing - Admin	22,197	3.4%	21,867	2.6%	330	1.5%	20,612	3.4%	1,584	7.7%
Subscriptions	1,176	0.2%	1,733	0.2%	(558)	(32.2%)	1,215	0.2%	(39)	(3.2%)
Telephone, Telecommunications	1,314	0.2%	1,600	0.2%	(286)	(17.8%)	1,238	0.2%	76	6.1%
Travel	1,262	0.2%	1,200	0.1%	62	5.2%	1,609	0.3%	(347)	(21.5%)
Admin Expense- Other	-	-	400	0.0%	(400)	(100.0%)	(1)	(0.0%)	1	100.0%
Sub-Total Admin Expenses	110,011	16.6%	97,180	11.5%	12,831	13.2%	109,907	17.9%	104	0.1%
TOTAL PROGRAM EXPENSES	883,617	133.5%	1,037,636	123.2%	(154,019)	(14.8%)	871,636	142.3%	11,982	1.4%
NET INCOME/(NET LOSS)	\$(221,976)	(33.5%)	\$(195,303)	(23.2%)	\$ (26,673)	(13.7%)	\$(259,037)	(42.3%)	\$ 37,060	14.3%

Explore Butte County
Income Statement by Class
For the period ending August 31st, 2025

	TBID Program	Prior Year Reserved	Cooperative	4 - MicroFunding	MicroFunding	Travel Chico ARPA	TOTAL
REVENUES & OTHER SUPPORT:							
Program Income							
Butte County	2,826				-		2,826
Chico	426,321				-		426,321
Gridley	15,306				-		15,306
Oroville	80,123				-		80,123
Paradise	23,581				-		23,581
Sub-Total Program Income	548,158	-	-	-	-	-	548,158
Other Income			38,711				38,711
Interest Income	5,673				-		5,673
Butte County - Microfunding					224		224
City of Chico - Microfunding					40,531	10,000	50,531
City of Oroville - Microfunding					12,294		12,294
Town of Paradise - Microfunding					4,708		4,708
Cooperative Program Funding	-	(1,400)	2,650		-		1,250
City of Gridley - Microfunding					92		92
Sub-Total Other Income	5,673	(1,400)	41,361	-	57,849	10,000	113,483
TOTAL REVENUE	553,831	(1,400)	41,361	-	57,849	10,000	661,641
PROGRAM EXPENSES:							
Assessment Rate 2%							
2% Fee - Butte County	63				-		63
2% Fee - Chico	9,453				-		9,453
2% Fee - Gridley	339				-		339
2% Fee - Oroville	1,777				-		1,777
2% Fee - Paradise	523				-		523
Sub-total Assessment Rate 2%	12,154	-	-	-	-	-	12,154
Sales and Marketing Expense							
Advertising	141,778	5,000	1,505		-	3,636	151,920
Conferences	1,209	22,641			-	2,957	26,807
Creative Services	77,275				39	7,543	84,857
Dues and Memberships	6,545				-		6,545
Marketing Contracts	76,644	23,667			-		100,311
Meals	788				-		788
Postage	2,542				-		2,542
Printing	5,273	15,665			-	14,825	35,763
Public Relations	1,056				-		1,056
Sales and Marketing Exp. - Other	114				-		114
Hospitality for Hospitality	716				-		716
Rent/Office Space	2,792				-		2,792
SponsorShip Marketing	4,500				-		4,500
Travel Trader& Consumer Market Show	274	9,999			-		10,273
Staff-Marketing	199,772				-		199,772
Vehicle Maintenance	7,158		3,250		-		10,408
Website	27,871	5,892			200		33,963
Sub-Total Sales and Marketing Expense	556,306	82,863	4,755	-	239	28,962	673,125
Destination Marketing Activity							
Desitination Management Plan	-	40,000			-		40,000
Butte County Film Commision	-	17,130			-		17,130
Sub-Total Destination Marketing Activity	-	57,130	-	-	-	-	57,130
Zone and Micro-Marketing							
Chico Zone/Travel Chico	166				-	8,593	8,760
Paradise Zone	315				-		315
Oroville Zone	27				22,096		22,123
Sub-Total Zone and Micro-Marketing	508	-	-	-	22,096	8,593	31,197
Admin Expenses							
Advertising	498						498
Conference, Convention, Meeting	3,750	5,272			-		9,022
Depreciation	18,127				-		18,127
General Administration	316				-		316
Insurance	1,765				-		1,765
Meals	708				-		708
Office supplies	2,208				-	10	2,219
Postage	558				-		558
Printing and Copying	1,292				-		1,292
Professional fees - Accounting	23,821	11,025			-		34,846
Professional fees - Legal	5,220				-		5,220
Professional fees - Human Resources	4,266				-		4,266
Rent/ Office Space	4,400				-		4,400
401k Administration	825				-		825
Staffing - Admin	22,197				-		22,197
Subscriptions	1,176				-		1,176
Telephone, Telecommunications	1,314				-		1,314
Travel	1,253				4	5	1,262
Sub-Total Admin Expenses	93,694	16,297	-	-	4	15	110,011
TOTAL PROGRAM EXPENSES	662,662	156,290	4,755	-	22,339	37,570	883,617
NET INCOME/(NET LOSS)	\$ (108,831)	\$ (157,690)	\$ 36,606	\$ -	\$ 35,509	\$ (27,570)	\$ (221,976)

Journal Entries for Month
Explore Butte County
August 1-31, 2025

	Transaction date	Transaction type	Num	Memo/Description	Distrib acct #	Account full name	Debit	Credit
8018								
	08/01/2025	Journal Entry	07312025R	To Accrue the payroll for the period 07/27/2025 to 07/31/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll		3,976.56
	08/01/2025	Journal Entry	07312025R	To Accrue the payroll for the period 07/27/2025 to 07/31/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll		441.84
	08/01/2025	Journal Entry	07312025R		2200	2200 Accrued Payroll	4,418.40	
Total for 8018							\$4,418.40	\$4,418.40
8167								
	08/01/2025	Journal Entry	07312025R	Accrued Workers Comp Insurance for July	6430	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6430 Workers Comp Insurance		45.74
	08/01/2025	Journal Entry	07312025R	Accrued Workers Comp Insurance for July	7430	7000 Administration:7400 Staffing - Admin (10%):7430 Workers Comp Insurance		5.08
	08/01/2025	Journal Entry	07312025R	Accrued Workers Comp Insurance for July	2230	2230 Accrued Payable	50.82	
Total for 8167							\$50.82	\$50.82
8149								
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	9,827.77	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	1,091.98	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6420 Staffing - Payroll Taxes - Mktg	742.44	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	7420	7000 Administration:7400 Staffing - Admin (10%):7420 Payroll Taxes - Admin	82.49	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6450 401k	390.63	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	7450	7000 Administration:7400 Staffing - Admin (10%):7450 401K	43.40	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance	1,088.28	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance	120.92	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision	53.43	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision	5.94	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	7350	7000 Administration:7350 Professional Fees - Human Resources	230.77	
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	2410	2410 Retirement plan liability		1,741.26
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	2400	2400 Payroll Liabilities		1,237.34
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	2400	2400 Payroll Liabilities		98.43
	08/14/2025	Journal Entry	08142025	Payroll for the period 07/27/2025-08/09/2025	1010	1010 GVB Checking #7188		10,601.02
Total for 8149							\$13,678.05	\$13,678.05
8150								
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	9,882.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	1,098.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6420 Staffing - Payroll Taxes - Mktg	751.23	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	7420	7000 Administration:7400 Staffing - Admin (10%):7420 Payroll Taxes - Admin	83.47	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6450 401k	392.80	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	7450	7000 Administration:7400 Staffing - Admin (10%):7450 401K	43.64	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance	0.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance	0.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision	0.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision	0.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	7350	7000 Administration:7350 Professional Fees - Human Resources	230.77	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	2410	2410 Retirement plan liability		1,740.83
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	2400	2400 Payroll Liabilities	0.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	2400	2400 Payroll Liabilities	0.00	
	08/28/2025	Journal Entry	08282025	Payroll for the period 08/10/2025-08/23/2025	1010	1010 GVB Checking #7188		10,741.08
Total for 8150							\$12,481.91	\$12,481.91

8152								
	08/31/2025	Journal Entry	08312025	To Accrue the payroll for the period 08/24/2025 to 08/31/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	4,941.00	
	08/31/2025	Journal Entry	08312025	To Accrue the payroll for the period 08/24/2025 to 08/31/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	549.00	
	08/31/2025	Journal Entry	08312025		2200	2200 Accrued Payroll		5,490.00
Total for 8152							\$5,490.00	\$5,490.00
8154								
	08/31/2025	Journal Entry	08312025	To record accrued PTO at 08-25-25	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	83.20	
	08/31/2025	Journal Entry	08312025	To record accrued PTO at 08-25-25	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	748.80	
	08/31/2025	Journal Entry	08312025	To record accrued PTO at 08-25-25	2220	2220 Accrued Vacation/PTO		832.00
Total for 8154							\$832.00	\$832.00
8155								
	08/31/2025	Journal Entry	08312025	To record depreciation expense for August 2025	7045	7000 Administration:7045 Depreciation expense	1,710.54	
	08/31/2025	Journal Entry	08312025	To record depreciation expense for August 2025	1600	1600 Accumulated depreciation		1,710.54
Total for 8155							\$1,710.54	\$1,710.54
8159								
	08/31/2025	Journal Entry	08312025	To expenses Avoy Technologies Limited - US May 2024 - April 2026	6140	6000 Sales and Marketing Expense:6100 Marketing contracts:6140 Digital Asset Management	673.29	
	08/31/2025	Journal Entry	08312025	To expenses U S TRAVEL ASSOCIATION Feb 2025 - Dec 2025	6070	6000 Sales and Marketing Expense:6070 Dues and Memberships	143.75	
	08/31/2025	Journal Entry	08312025	To expenses August 2025 Prepaid	1400	1400 Prepaid Expenses		817.04
Total for 8159							\$817.04	\$817.04
8162								
	08/31/2025	Journal Entry	08312025	To remove the liability	2400	2400 Payroll Liabilities	1,335.77	
	08/31/2025	Journal Entry	08312025	To remove the liability	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance		1,113.61
	08/31/2025	Journal Entry	08312025	To remove the liability	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance		123.73
	08/31/2025	Journal Entry	08312025	To remove the liability	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision		88.59
	08/31/2025	Journal Entry	08312025	To remove the liability	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision		9.84
Total for 8162							\$1,335.77	\$1,335.77
8163								
	08/31/2025	Journal Entry	08312025	To reclassify to correct class	6053	6000 Sales and Marketing Expense:6050 Creative Services:6053 Creative - Influencer	1,147.50	
	08/31/2025	Journal Entry	08312025	To reclassify to correct class	6053	6000 Sales and Marketing Expense:6050 Creative Services:6053 Creative - Influencer	425.00	
	08/31/2025	Journal Entry	08312025	To reclassify to correct class	6053	6000 Sales and Marketing Expense:6050 Creative Services:6053 Creative - Influencer		1,147.50
	08/31/2025	Journal Entry	08312025	To reclassify to correct class	6053	6000 Sales and Marketing Expense:6050 Creative Services:6053 Creative - Influencer		425.00
Total for 8163							\$1,572.50	\$1,572.50
8164								
	08/31/2025	Journal Entry	08312025	To reclassify to correct GL	6017	6000 Sales and Marketing Expense:6010 Advertising:6017 Advertising - Regional Partnerships	3,000.00	
	08/31/2025	Journal Entry	08312025	To reclassify to correct GL	6018	6000 Sales and Marketing Expense:6010 Advertising:6018 Advertising - Agency Media Buy	20.50	
	08/31/2025	Journal Entry	08312025	To reclassify to correct GL	6018	6000 Sales and Marketing Expense:6010 Advertising:6018 Advertising - Agency Media Buy	310.73	
	08/31/2025	Journal Entry	08312025	To reclassify to correct GL	6016	6000 Sales and Marketing Expense:6010 Advertising:6016 Advertising - Other		3,000.00
	08/31/2025	Journal Entry	08312025	To reclassify to correct GL	6016	6000 Sales and Marketing Expense:6010 Advertising:6016 Advertising - Other		20.50
	08/31/2025	Journal Entry	08312025	To reclassify to correct GL	6016	6000 Sales and Marketing Expense:6010 Advertising:6016 Advertising - Other		310.73
Total for 8164							\$3,331.23	\$3,331.23
8165								
	08/31/2025	Journal Entry	08312026	To reclassify to the correct class	6910	6900 Zone Micro-Funding:6910 Chico Zone/Travel Chico	5.04	
	08/31/2025	Journal Entry	08312026	To reclassify to the correct class	6910	6900 Zone Micro-Funding:6910 Chico Zone/Travel Chico	4.97	
	08/31/2025	Journal Entry	08312026	To reclassify to the correct class	6910	6900 Zone Micro-Funding:6910 Chico Zone/Travel Chico	4.20	
	08/31/2025	Journal Entry	08312026	To reclassify to the correct class	6910	6900 Zone Micro-Funding:6910 Chico Zone/Travel Chico		5.04
	08/31/2025	Journal Entry	08312026	To reclassify to the correct class	6910	6900 Zone Micro-Funding:6910 Chico Zone/Travel Chico		4.97
	08/31/2025	Journal Entry	08312026	To reclassify to the correct class	6910	6900 Zone Micro-Funding:6910 Chico Zone/Travel Chico		4.20
Total for 8165							\$14.21	\$14.21
8168								
	08/31/2025	Journal Entry	08312025	To accrue August 2025 service bill for CFO	7330	7000 Administration:7330 Professional fees - Accounting	1,750.00	
	08/31/2025	Journal Entry	08312025	To accrue August 2025 service bill for CFO	20000	20000 Accounts Payable		1,750.00
Total for 8168							\$1,750.00	\$1,750.00
TOTAL							\$47,482.47	\$47,482.47



For the Period Ending September 30th, 2025

****Unaudited – For Management Use Only****

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Page 7	- Year-to-date Comparative Income Statement by Class
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EXPLORE BUTTE COUNTY
Summary of Financial Information
September 2025

Below is a summary of your financial reports. The detailed financials are attached for your review.

Balance Sheet

Assets – As of September 30th, 2025, the cash balance is \$856,427 which is an increase of 5.2% (\$42,088) compared to 2024. Total Current Assets are \$986,073 made up of Cash, Accounts Receivable and Prepaid Expenses. This is a decrease of 1.4% (\$13,773) compared to 2024 due to the increase in cash, 25.9% (\$43,493) decrease in Accounts Receivable, and a 70.6% decrease (\$12,369) in Prepaid Expenses.

Liabilities – Total liabilities are \$320,555 which is an increase of 247.4% (\$228,276) compared to 2024. This is mostly due to an increase in Deferred Revenue of 408.6% (\$173,069), an increase in Accounts Payable of 324.6% (\$62,123), an increase in Accrued Salaries of 80.2% (\$9,984), a decrease in Credit Card Payable of 93.4% (\$15,647), and a decrease in Payroll Liabilities of 79.2% (\$1,254). The increase in Deferred Revenue is due to the \$150,000 payment from Chico State Enterprises which is being held as the city negotiates for an airline. It is possible these funds will sit for up to or over a year.

Net Assets – Total Net Assets on September 30th, 2025, are \$731,429 which is a decrease of \$237,498 in comparison to the same time last year.

Trend Balance Sheet Ratios

Operating cash (number of days of operational cash a company has on hand outside of Reserves) is at 206 days at the end of September.

The Current Ratio measures a company's ability to repay short term debts with short term assets, with a ratio between 1 and 2 being ideal. With a Current Ratio of 9, assets continue to be ahead of industry standards.

The Leverage Ratio indicates how assets are financed with debt. A leverage ratio of 0 shows the organization has been able to finance assets through net assets, rather than relying on long-term debts.

Year to Date Statement of Activities

Revenues – Total operating revenue as of September 30th, 2025, is \$716,487 tracking below budget by 24.2% (\$228,513), and more than last year by 2.6% (\$18,041).

Program Revenue is under budget by 18.6% (\$137,273) and less than last year by 6.4% (\$41,146).

Expenses – Total Program expenses are \$1,008,510 which is below budget by 11.4% (\$129,903) and more than last year by 3.9% (\$38,196).

The expenses seeing the largest variance in comparison to the budget are as follows:

- Sales & Mktg Under Budget -\$88,050 {Specifically: Advertising over (\$2,210); Conferences under (\$1,646); Creative Services under (\$9,460); Mktg Contracts over (\$4,052); Printing over (\$10,763); Staff-Mktg under (\$41,165); Vehicle Maintenance under (\$39,558) & Website under (\$2,800)}
- Destination Management Plan under - \$34,295
- Zone and Micro Marketing under – \$17,480

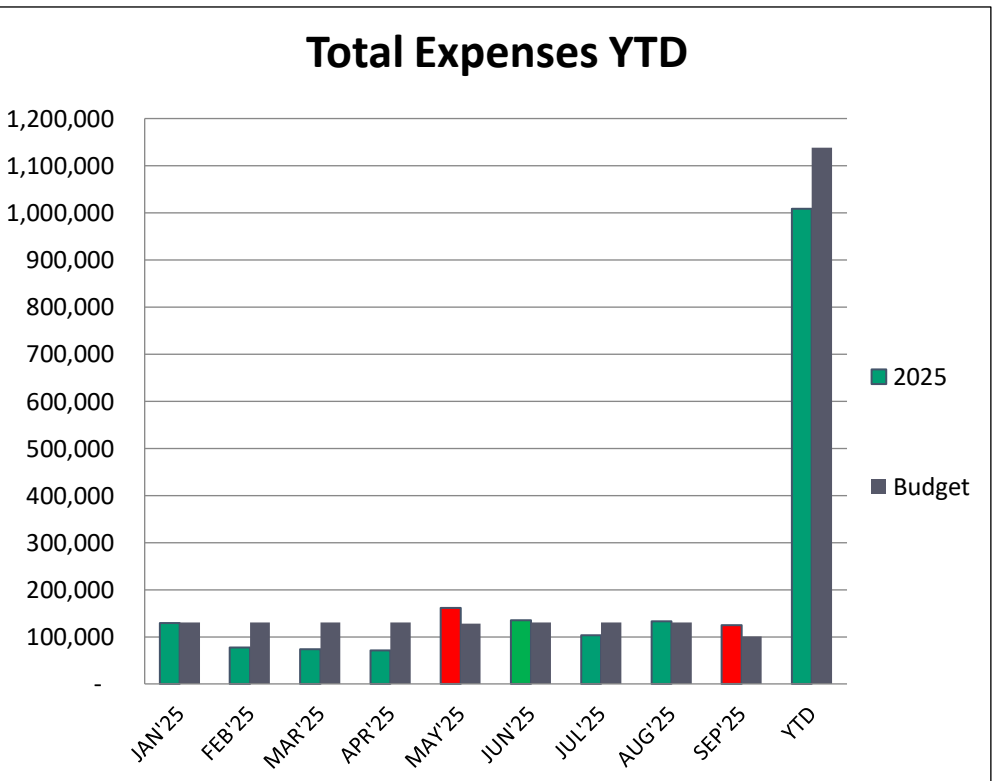
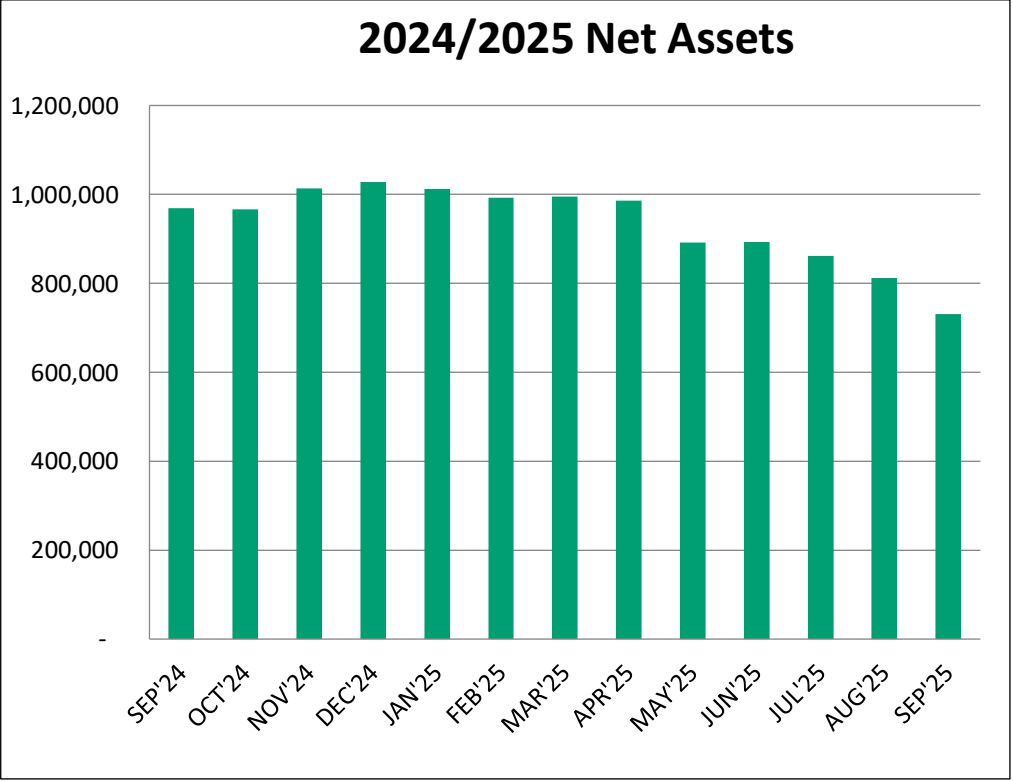
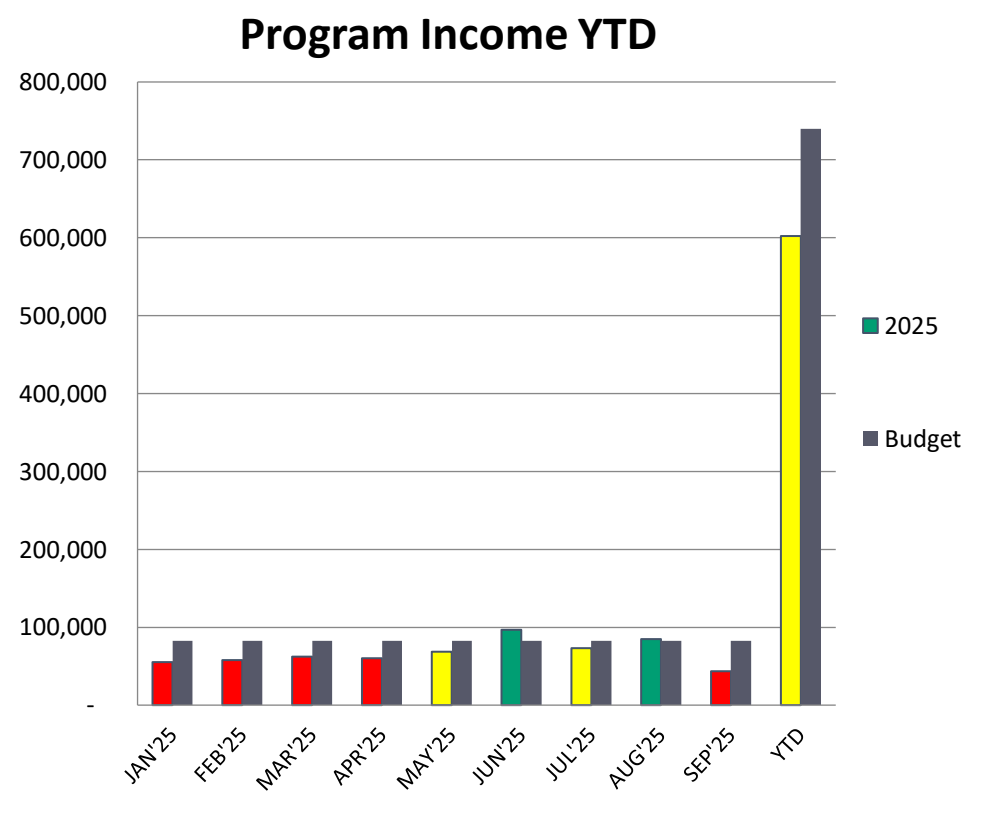
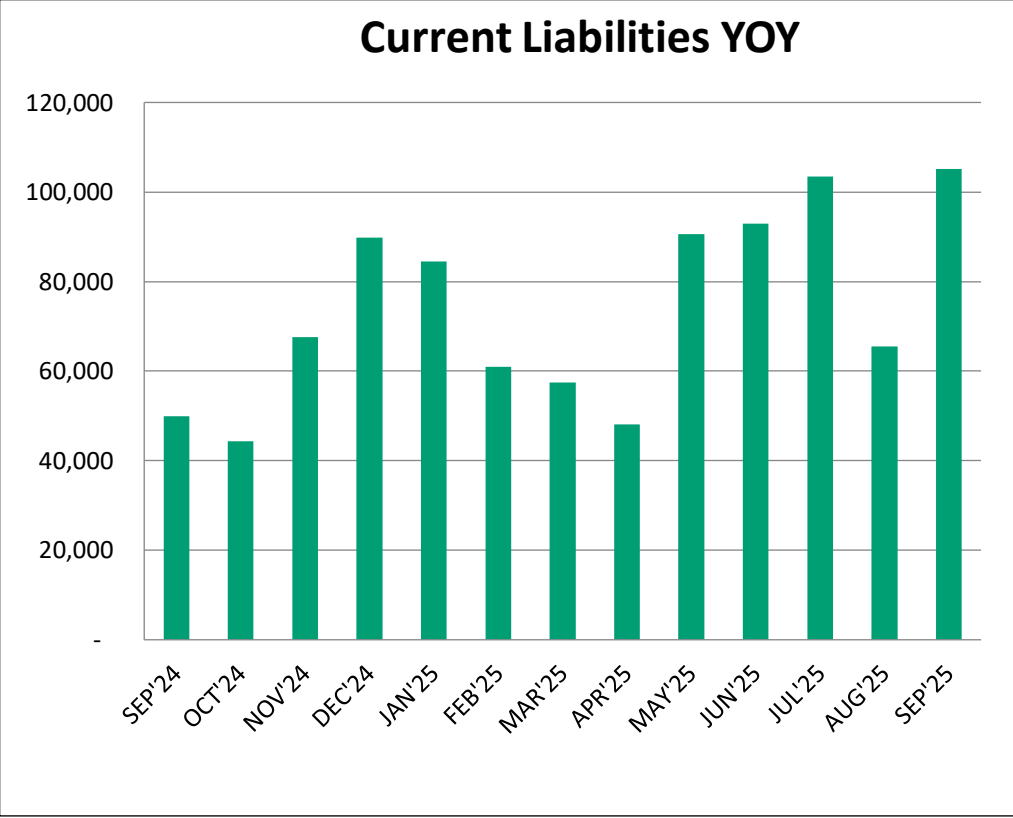
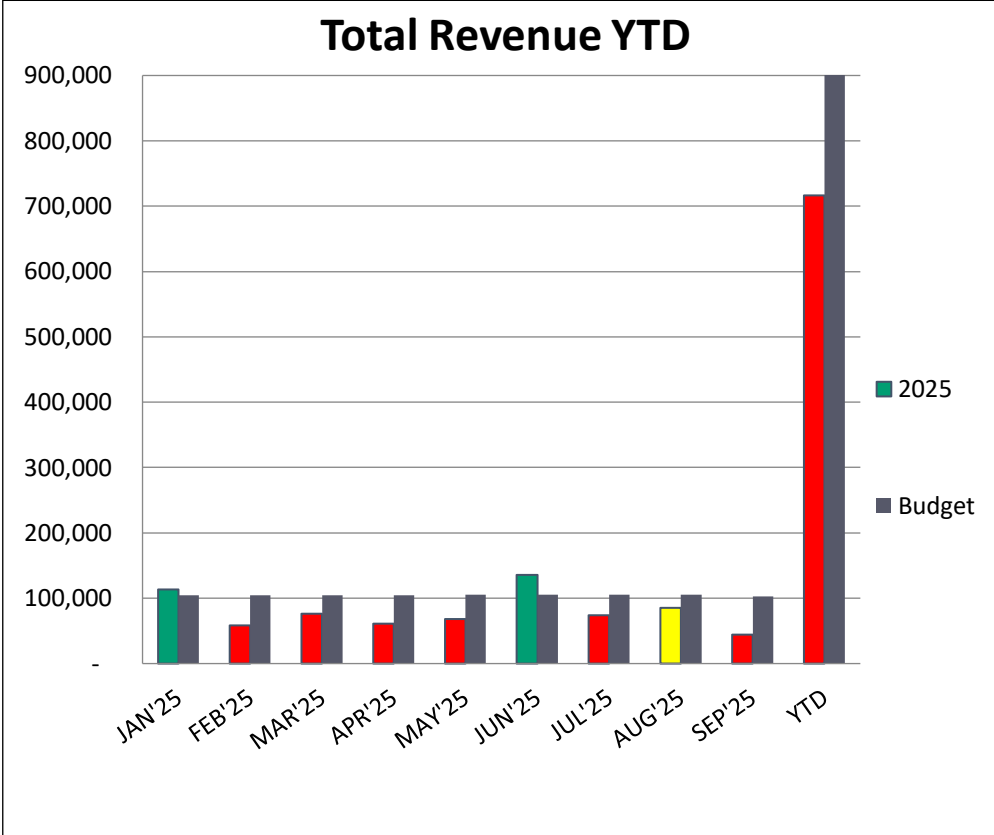
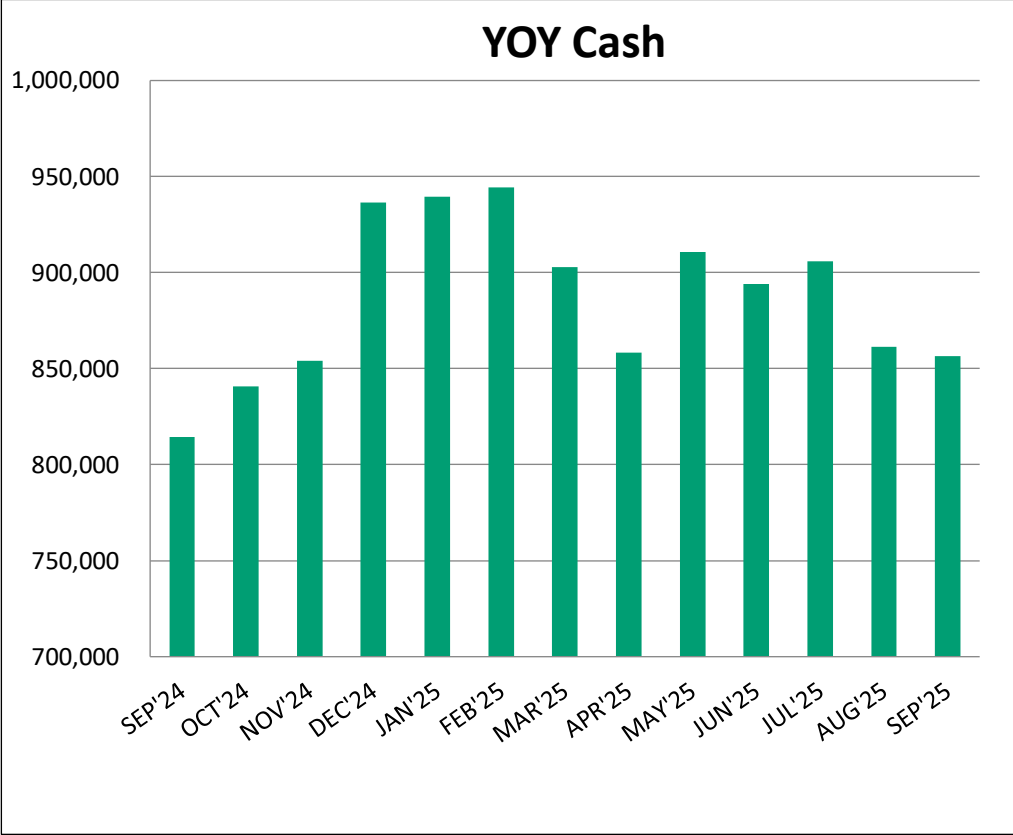
The expenses seeing the largest variance in comparison to prior year are as follows:

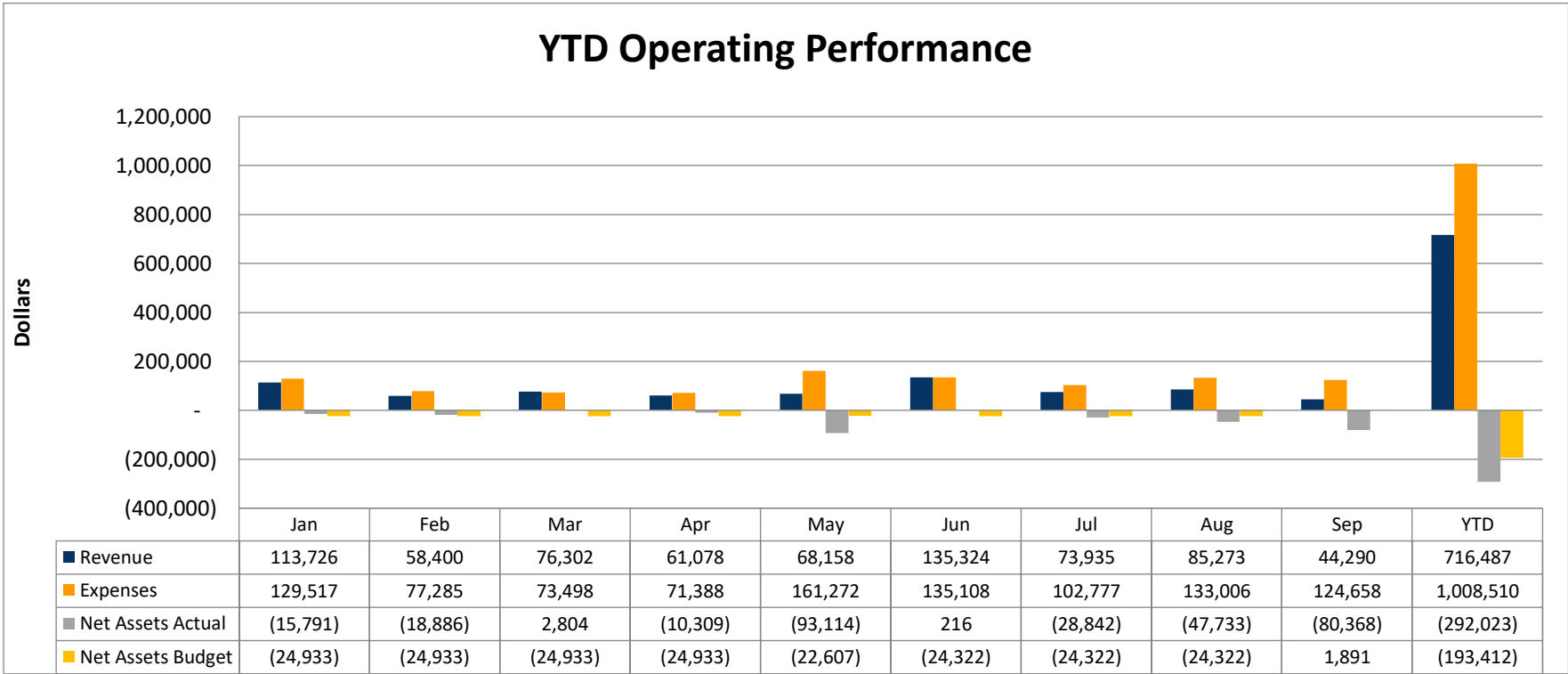
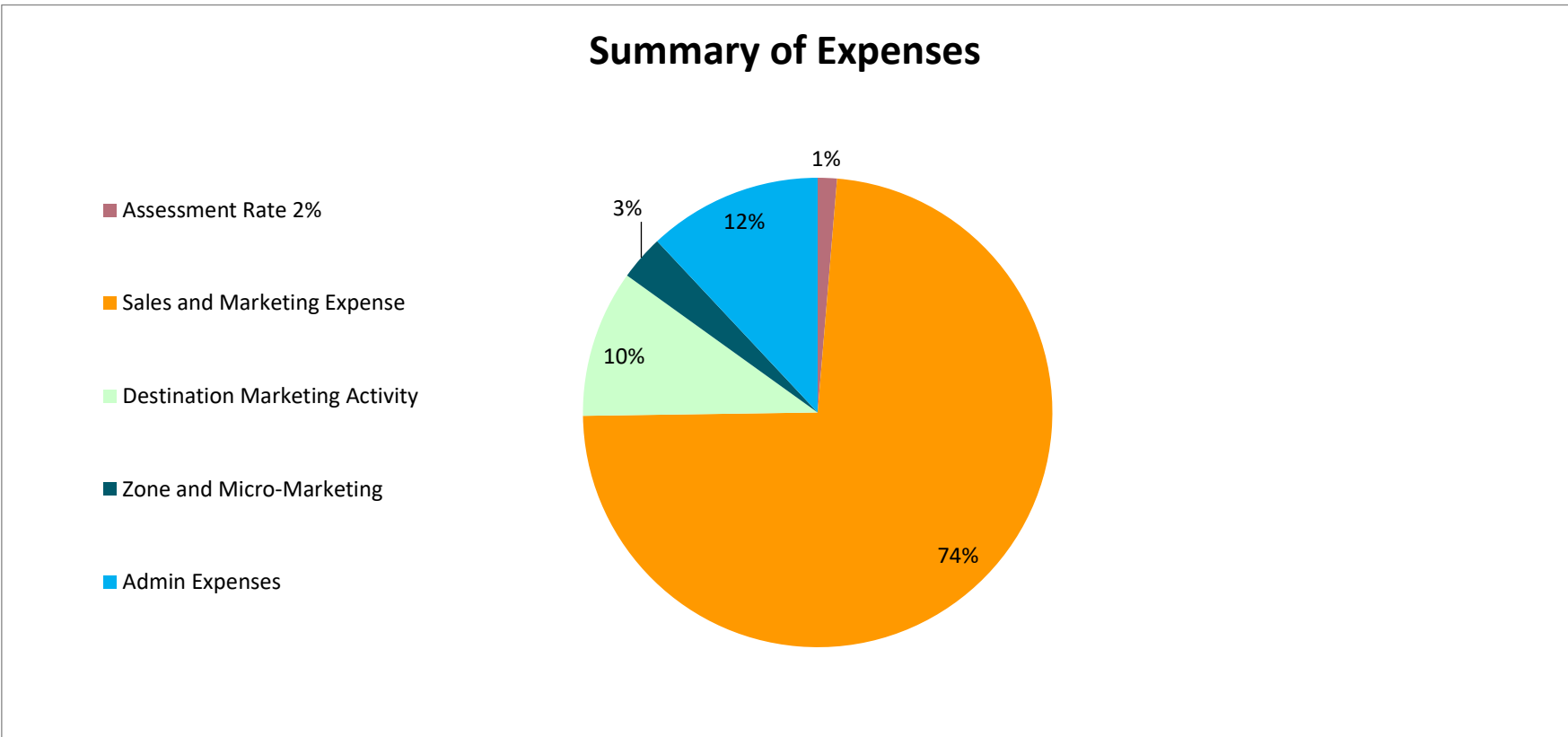
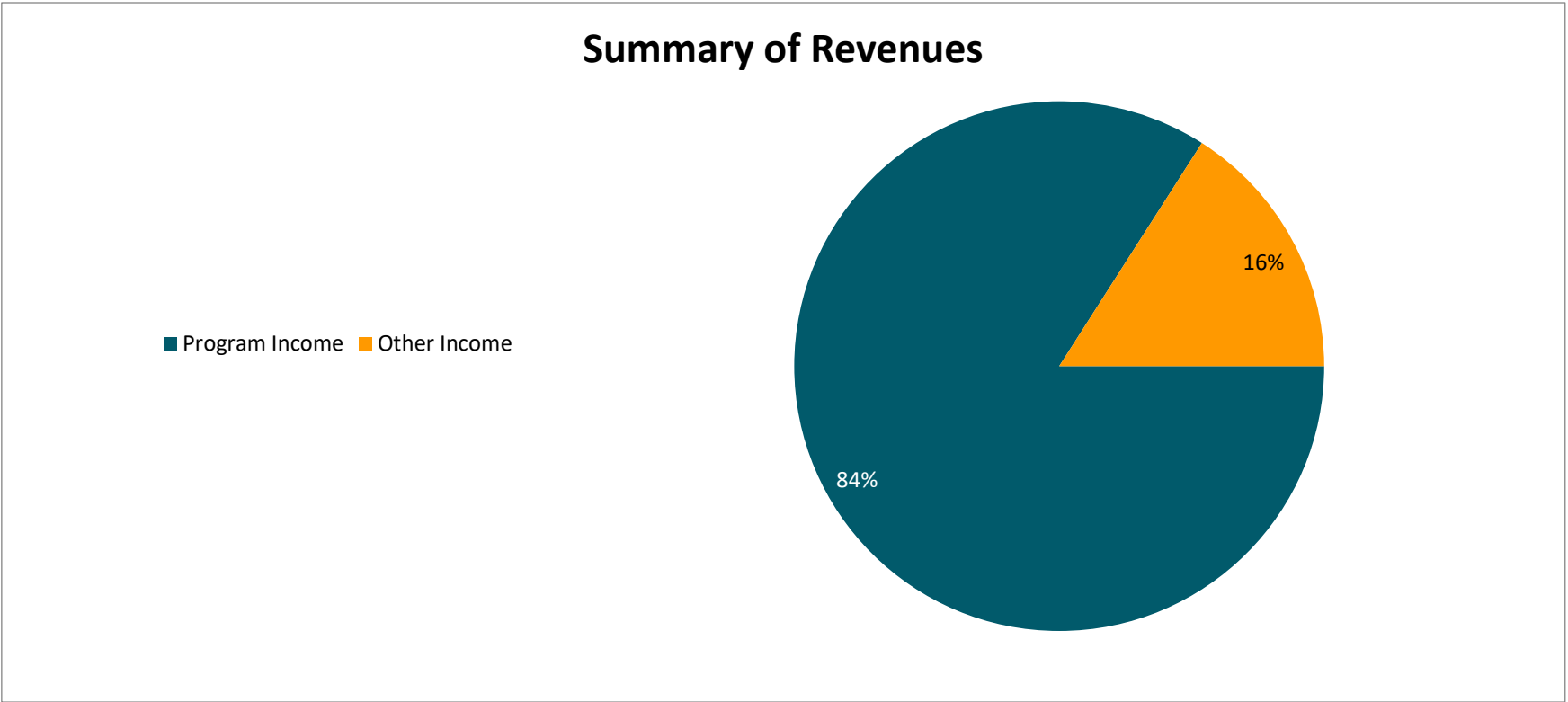
- Destination Management Plan - \$83,724 increased
- Sales & Mktg -\$18,772 increased {Specifically: Advertising over (\$31,622); Conferences under (\$8,917); Creative Services under (\$1,857); Printing under (\$21,520); Travel Trader & Consumer Mkt Show under (\$16,192); Staff-Mktg over (\$17,078) & Website over (\$348)}
- Zone and Micro Marketing – \$21,994 decreased

Net Income/(Loss) – Total Change in Net Assets is showing a Loss of \$292,023 which is more than the budgeted loss by \$98,610. This variance is due mostly to the decreased revenue and slightly decreased expenses. As compared to last year, the total change in Net Assets is showing a higher deficit by \$20,155.

Explore Butte County
Financial Dashboard
For the period ending September 30th, 2025

Color Code	
	Significant Underperformance
	Slight Underperformance
	Good Performance





Explore Butte County
Comparative Balance Sheet
For the period ending September 30th, 2025 and September 30th, 2024

	September 2025 \$	September 2024 \$	Variance Inc/(Dec) \$	Variance Inc/(Dec) %
ASSETS				
Current Assets				
Cash				
Checking	165,259	288,464	(123,205)	(42.7%)
Savings	520,385	505,836	14,550	2.9%
Money Market	170,782	20,039	150,743	752.3%
Total Cash	856,427	814,338	42,088	5.2%
Accounts Receivable	124,503	167,995	(43,493)	(25.9%)
Other Assets				
Prepaid Expenses	5,144	17,513	(12,369)	(70.6%)
	5,144	17,513	(12,369)	(70.6%)
Total Current Assets	986,073	999,846	(13,773)	(1.4%)
Fixed Assets				
Furniture And Equipment	19,636	19,636	-	-
Vehicle	97,255	137,837	(40,582)	(29.4%)
Less Accumulated Depreciation	(50,980)	(96,113)	45,133	47.0%
Total Fixed Assets	65,911	61,360	4,551	7.4%
TOTAL ASSETS	1,051,984	1,061,207	(9,222)	(0.9%)
LIABILITIES				
Current Liabilities				
Accounts Payable	81,260	19,136	62,123	324.6%
Credit Card Payable	1,107	16,754	(15,647)	(93.4%)
Accrued Salaries and Wages	22,427	12,443	9,984	80.2%
Payroll Liabilities	330	1,584	(1,254)	(79.2%)
Total Current Liabilities	105,124	49,918	55,207	110.6%
Deferred Revenue	215,430	42,361	173,069	408.6%
TOTAL LIABILITIES	320,555	92,279	228,276	247.4%
NET ASSETS				
Unrestricted Net Assets	604,706	827,948	(223,243)	(27.0%)
Net Assets - Reserved	418,746	412,846	5,900	1.4%
Current Year Income/ (Loss)	(292,023)	(271,867)	(20,155)	(7.4%)
Total Net Assets	731,429	968,927	(237,498)	(24.5%)
TOTAL LIABILITIES & NET ASSETS	1,051,984	1,061,207	(9,222)	(0.9%)

Explore Butte County
Trend Balance Sheet Ratios
For the period ending September 30th, 2025

	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025
Cash ¹	213.96	220.86	224.44	246.03	226.21	227.35	217.36	206.63	219.31	215.24	218.15	207.40	206.21
Current Ratio ²	20.03	22.63	16.01	12.48	12.48	16.74	17.84	24.24	11.71	11.92	10.61	15.59	9.38
Leverage ³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1 Operating Cash = Cash/Daily Expenses. Indicates how many days a company can survive without additional cash.

2 Current Ratio = Current Assets/Current Liabilities. Measures a company's ability to repay short term debts with short term assets.
A ratio between 1 and 2 is ideal, with a high number indicating greater ability to repay short term debt.

3 Leverage = Long Term Liabilities/Total Net Assets. Indicates how assets are financed.
A lower number indicates that assets are financed through savings/net assets
while a higher number indicates that assets are financed through debt and puts the company at greater risk of default on its obligations.

Explore Butte County
Year-to-Date Comparative Income Statement
For the period ending September 30th, 2025

	September 2025 YTD - ACTUALS		September 2025 YTD - BUDGET		VARIANCE TO BUDGET		September 2024 YTD - ACTUALS		Sep '25 TO Sep '24 ACTUALS VARIANCE	
	\$	%	\$	%	\$	%	\$	%	\$	%
REVENUES & OTHER SUPPORT:										
Program Income										
Butte County	2,944	0.4%	5,250	0.6%	(2,306)	(43.9%)	2,458	0.4%	485	19.7%
Chico	480,464	67.1%	562,500	59.5%	(82,036)	(14.6%)	504,817	72.3%	(24,354)	(4.8%)
Gridley	15,306	2.1%	6,750	0.7%	8,556	126.8%	8,624	1.2%	6,682	77.5%
Oroville	79,932	11.2%	123,750	13.1%	(43,818)	(35.4%)	100,550	14.4%	(20,618)	(20.5%)
Paradise	23,581	3.3%	41,250	4.4%	(17,669)	(42.8%)	26,923	3.9%	(3,342)	(12.4%)
Sub-Total Program Income	602,227	84.1%	739,500	78.3%	(137,273)	(18.6%)	643,372	92.1%	(41,146)	(6.4%)
Other Income										
Interest Income	6,450	0.9%	-	-	6,450	100.0%	5,653	0.8%	797	14.1%
Butte County - Microfunding	224	0.0%	1,125	0.1%	(901)	(80.1%)	135	0.0%	89	65.8%
City of Chico - Microfunding	50,531	7.1%	117,000	12.4%	(66,469)	(56.8%)	30,000	4.3%	20,531	68.4%
City of Oroville - Microfunding	12,294	1.7%	20,250	2.1%	(7,956)	(39.3%)	-	-	12,294	100.0%
Town of Paradise - Microfunding	4,708	0.7%	7,500	0.8%	(2,792)	(37.2%)	-	-	4,708	100.0%
Cooperative Program Funding	1,250	0.2%	12,128	1.3%	(10,878)	(89.7%)	16,797	2.4%	(15,547)	(92.6%)
City of Gridley - Microfunding	92	0.0%	1,125	0.1%	(1,034)	(91.9%)	-	-	92	100.0%
Other Income	38,711	5.4%	46,372	4.9%	(7,661)	(16.5%)	2,489	0.4%	36,223	1,455.4%
Sub-Total Other Income	114,260	15.9%	205,500	21.7%	(91,240)	(44.4%)	55,074	7.9%	59,186	107.5%
TOTAL REVENUE	716,487	100.0%	945,000	100.0%	(228,513)	(24.2%)	698,446	100.0%	18,041	2.6%
PROGRAM EXPENSES:										
Assessment Rate 2%										
2% Fee - Butte County	65	0.0%	105	0.0%	(40)	(37.9%)	34	0.0%	31	92.9%
2% Fee - Chico	10,653	1.5%	11,250	1.2%	(597)	(5.3%)	4,886	0.7%	5,767	118.0%
2% Fee - Gridley	339	0.0%	135	0.0%	204	151.4%	18	0.0%	321	1,754.6%
2% Fee - Oroville	1,772	0.2%	2,475	0.3%	(703)	(28.4%)	1,609	0.2%	164	10.2%
2% Fee - Paradise	523	0.1%	825	0.1%	(302)	(36.6%)	425	0.1%	98	23.1%
Sub-total Assessment Rate 2%	13,353	1.9%	14,790	1.6%	(1,437)	(9.7%)	6,972	1.0%	6,381	91.5%
Sales and Marketing Expense										
Advertising	161,960	22.6%	159,750	16.9%	2,210	1.4%	130,338	18.7%	31,622	24.3%
Conferences	27,829	3.9%	29,475	3.1%	(1,646)	(5.6%)	36,746	5.3%	(8,917)	(24.3%)
Creative Services	93,540	13.1%	103,000	10.9%	(9,460)	(9.2%)	95,397	13.7%	(1,857)	(1.9%)
Dues and Memberships	8,188	1.1%	7,500	0.8%	688	9.2%	7,298	1.0%	890	12.2%
Marketing Contracts	110,910	15.5%	106,857	11.3%	4,052	3.8%	105,622	15.1%	5,288	5.0%
Meals	788	0.1%	2,250	0.2%	(1,462)	(65.0%)	1,399	0.2%	(612)	(43.7%)
Office Supplies	-	-	1,125	0.1%	(1,125)	(100.0%)	108	0.0%	(108)	(100.0%)
Postage	2,954	0.4%	1,750	0.2%	1,204	68.8%	1,547	0.2%	1,407	90.9%
Printing	36,076	5.0%	25,313	2.7%	10,763	42.5%	57,596	8.2%	(21,520)	(37.4%)
Public Relations	3,556	0.5%	2,500	0.3%	1,056	42.2%	2,483	0.4%	1,073	43.2%
Rent	3,174	0.4%	2,250	0.2%	924	41.1%	34	0.0%	3,140	9,134.8%
Sales and Marketing Exp. - Other	114	0.0%	1,500	0.2%	(1,386)	(92.4%)	1,293	0.2%	(1,179)	(91.2%)
Hospitality for Hospitality	755	0.1%	3,375	0.4%	(2,620)	(77.6%)	815	0.1%	(60)	(7.4%)
SponsorShip Marketing	4,500	0.6%	7,500	0.8%	(3,000)	(40.0%)	4,535	0.6%	(35)	(0.8%)
Travel Trader& Consumer Market Show	10,273	1.4%	15,000	1.6%	(4,727)	(31.5%)	26,464	3.8%	(16,192)	(61.2%)
Staff-Marketing	226,210	31.6%	267,375	28.3%	(41,165)	(15.4%)	209,132	29.9%	17,078	8.2%
Vehicle Maintenance	12,942	1.8%	52,500	5.6%	(39,558)	(75.3%)	4,535	0.6%	8,407	185.4%
Website	36,950	5.2%	39,750	4.2%	(2,800)	(7.0%)	36,603	5.2%	348	1.0%
Sub-Total Sales and Marketing Expense	740,719	103.4%	828,770	87.7%	(88,050)	(10.6%)	721,947	103.4%	18,772	2.6%
Destination Marketing Activity										
ARPA Wayfinding	-	-	-	-	-	-	55,157	7.9%	(55,157)	(100.0%)
Desitination Management Plan	85,000	11.9%	115,625	12.2%	(30,625)	(26.5%)	1,276	0.2%	83,724	6,562.3%
Butte County Film Commision	17,330	2.4%	21,000	2.2%	(3,670)	(17.5%)	1,539	0.2%	15,791	1,026.4%
Sub-Total Destination Marketing Activity	102,330	14.3%	136,625	14.5%	(34,295)	(25.1%)	57,972	8.3%	44,358	76.5%
Zone and Micro-Marketing										
Chico Zone/Travel Chico	8,760	1.2%	18,750	2.0%	(9,990)	(53.3%)	21,202	3.0%	(12,442)	(58.7%)
Paradise Zone	315	0.0%	7,500	0.8%	(7,185)	(95.8%)	7,030	1.0%	(6,715)	(95.5%)
Oroville Zone	22,196	3.1%	20,250	2.1%	1,946	9.6%	25,033	3.6%	(2,837)	(11.3%)
Other Zone	-	-	1,125	0.1%	(1,125)	(100.0%)	-	-	-	-
Gridley/ Biggs Zone	-	-	1,125	0.1%	(1,125)	(100.0%)	-	-	-	-
Sub-Total Zone and Micro-Marketing	31,270	4.4%	48,750	5.2%	(17,480)	(35.9%)	53,265	7.6%	(21,994)	(41.3%)
Admin Expenses										
Advertising	498	0.1%	-	-	498	100.0%	-	-	498	100.0%
Bank fees	-	-	90	0.0%	(90)	(100.0%)	40	0.0%	(40)	(100.0%)
Conference, Convention, Meeting	9,889	1.4%	7,500	0.8%	2,389	31.8%	3,255	0.5%	6,633	203.8%
Depreciation	19,837	2.8%	-	-	19,837	100.0%	22,121	3.2%	(2,283)	(10.3%)
Filing fees/ taxes	-	-	3,000	0.3%	(3,000)	(100.0%)	387	0.1%	(387)	(100.0%)
General Administration	336	0.0%	1,800	0.2%	(1,464)	(81.3%)	4,826	0.7%	(4,490)	(93.0%)
Insurance	1,765	0.2%	3,750	0.4%	(1,985)	(52.9%)	2,885	0.4%	(1,120)	(38.8%)
Interest expense	-	-	-	-	-	-	2	0.0%	(2)	(100.0%)
Meals	708	0.1%	1,800	0.2%	(1,092)	(60.7%)	582	0.1%	126	21.6%
Membership dues	-	-	-	-	-	-	35	0.0%	(35)	(100.0%)
Office supplies	2,219	0.3%	3,000	0.3%	(781)	(26.0%)	6,808	1.0%	(4,589)	(67.4%)
Postage	558	0.1%	412	0.0%	146	35.4%	-	-	558	100.0%
Printing and Copying	1,292	0.2%	450	0.0%	842	187.0%	50	0.0%	1,242	2,483.2%
Professional fees - Accounting	38,839	5.4%	37,500	4.0%	1,339	3.6%	44,732	6.4%	(5,892)	(13.2%)
Professional fees - Legal	5,220	0.7%	7,500	0.8%	(2,280)	(30.4%)	9,984	1.4%	(4,764)	(47.7%)
Professional fees - Human Resources	4,728	0.7%	4,875	0.5%	(147)	(3.0%)	38	0.0%	4,690	12,437.3%
Rent/ Office Space	4,950	0.7%	6,750	0.7%	(1,800)	(26.7%)	5,812	0.8%	(862)	(14.8%)
401k Administration	825	0.1%	750	0.1%	75	10.0%	686	0.1%	139	20.2%
Staffing - Admin	25,135	3.5%	24,750	2.6%	385	1.6%	23,175	3.3%	1,960	8.5%
Subscriptions	1,176	0.2%	1,950	0.2%	(774)	(39.7%)	1,355	0.2%	(179)	(13.2%)
Telephone, Telecommunications	1,469	0.2%	1,800	0.2%	(331)	(18.4%)	1,413	0.2%	56	4.0%
Travel	1,356	0.2%	1,350	0.1%	6	0.4%	1,691	0.2%	(335)	(19.8%)
Admin Expense- Other	38	0.0%	450	0.0%	(412)	(91.6%)	282	0.0%	(244)	(86.5%)
Sub-Total Admin Expenses	120,837	16.9%	109,477	11.6%	11,359	10.4%	130,158	18.6%	(9,321)	(7.2%)
TOTAL PROGRAM EXPENSES	1,008,510	140.8%	1,138,412	120.5%	(129,903)	(11.4%)	970,314	138.9%	38,196	3.9%
NET INCOME/(NET LOSS)	\$ (292,023)	(40.8%)	\$ (193,412)	(20.5%)	\$ (98,610)	(51.0%)	\$ (271,867)	(38.9%)	\$ (20,155)	(7.4%)

Explore Butte County
Income Statement by Class
For the period ending September 30th, 2025

	TBID Program	Prior Year Reserved	Cooperative	MicroFunding	Travel Chico ARPA	TOTAL
REVENUES & OTHER SUPPORT:						
Program Income						
Butte County	2,944			-		2,944
Chico	480,464			-		480,464
Gridley	15,306			-		15,306
Oroville	79,932			-		79,932
Paradise	23,581			-		23,581
Sub-Total Program Income	602,227	-	-	-	-	602,227
Other Income			38,711			38,711
Interest Income	6,450			-		6,450
Butte County - Microfunding				224		224
City of Chico - Microfunding				40,531	10,000	50,531
City of Oroville - Microfunding				12,294		12,294
Town of Paradise - Microfunding				4,708		4,708
Cooperative Program Funding	-	(1,400)	2,650	-		1,250
City of Gridley - Microfunding				92		92
Sub-Total Other Income	6,450	(1,400)	41,361	57,849	10,000	114,260
TOTAL REVENUE	608,677	(1,400)	41,361	57,849	10,000	716,487
PROGRAM EXPENSES:						
Assessment Rate 2%						
2% Fee - Butte County	65			-		65
2% Fee - Chico	10,653			-		10,653
2% Fee - Gridley	339			-		339
2% Fee - Oroville	1,772			-		1,772
2% Fee - Paradise	523			-		523
Sub-total Assessment Rate 2%	13,353	-	-	-	-	13,353
Sales and Marketing Expense						
Advertising	150,101	5,050	2,156	-	4,654	161,960
Conferences	2,231	22,641		-	2,957	27,829
Creative Services	84,773			39	8,728	93,540
Dues and Memberships	8,188			-		8,188
Marketing Contracts	84,285	26,625		-		110,910
Meals	788			-		788
Postage	2,954			-		2,954
Printing	5,586	15,665		-	14,825	36,076
Public Relations	1,056	2,500		-		3,556
Sales and Marketing Exp. - Other	114			-		114
Hospitality for Hospitality	755			-		755
Rent/Office Space	3,174			-		3,174
SponsorShip Marketing	4,500			-		4,500
Travel Trader& Consumer Market Show	274	9,999		-		10,273
Staff-Marketing	226,210			-		226,210
Vehicle Maintenance	9,649		3,250	-	43	12,942
Website	29,280	6,892		200	578	36,950
Sub-Total Sales and Marketing Expense	613,918	89,371	5,406	239	31,785	740,719
Destination Marketing Activity						
Desitination Management Plan	-	85,000		-		85,000
Butte County Film Commision	200	17,130		-		17,330
Sub-Total Destination Marketing Activity	200	102,130	-	-	-	102,330
Zone and Micro-Marketing						
Chico Zone/Travel Chico	166			-	8,593	8,760
Paradise Zone	315			-		315
Oroville Zone	38			22,157		22,196
Sub-Total Zone and Micro-Marketing	519	-	-	22,157	8,593	31,270
Admin Expenses						
Advertising	498					498
Conference, Convention, Meeting	4,616	5,272		-		9,889
Depreciation	19,837			-		19,837
General Administration	336			-		336
Insurance	1,765			-		1,765
Meals	708			-		708
Office supplies	2,208			-	10	2,219
Postage	558			-		558
Printing and Copying	1,292			-		1,292
Professional fees - Accounting	27,814	11,025		-		38,839
Professional fees - Legal	5,220			-		5,220
Professional fees - Human Resources	4,728			-		4,728
Rent/ Office Space	4,950			-		4,950
401k Administration	825			-		825
Staffing - Admin	25,135			-		25,135
Subscriptions	1,176			-		1,176
Telephone, Telecommunications	1,469			-		1,469
Travel	1,347			4	5	1,356
Admin Expense- Other	38					38
Sub-Total Admin Expenses	104,520	16,297	-	4	15	120,837
TOTAL PROGRAM EXPENSES	732,511	207,799	5,406	22,401	40,394	1,008,510
NET INCOME/(NET LOSS)	\$ (123,834)	\$ (209,199)	\$ 35,956	\$ 35,448	\$ (30,394)	\$ (292,023)

Journal Entries for Month

Explore Butte County

September 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DISTRIBUTION ACCOUNT NUMBER	ACCOUNT FULL NAME	DEBIT	CREDIT
8153								
09/01/2025	Journal Entry	08312025R		To Accrue the payroll for the period 08/24/2025 to 08/31/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll		4,941.00
09/01/2025	Journal Entry	08312025R		To Accrue the payroll for the period 08/24/2025 to 08/31/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll		549.00
09/01/2025	Journal Entry	08312025R			2200	2200 Accrued Payroll	5,490.00	
Total for 8153							\$5,490.00	\$5,490.00
8291								
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	9,962.10	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	1,106.90	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6420 Staffing - Payroll Taxes - Mktg	752.72	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	7420	7000 Administration:7400 Staffing - Admin (10%):7420 Payroll Taxes - Admin	83.64	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6450 401k	396.00	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	7450	7000 Administration:7400 Staffing - Admin (10%):7450 401K	44.00	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance	1,088.28	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance	120.92	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision	53.43	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision	5.94	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	7350	7000 Administration:7350 Professional Fees - Human Resources	230.77	
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	2410	2410 Retirement plan liability		1,749.20
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	2400	2400 Payroll Liabilities		1,237.34
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	2400	2400 Payroll Liabilities		98.43
09/11/2025	Journal Entry	09112025		Payroll for the period 08/24/2025-09/06/2025	1010	1010 GVB Checking #7188		10,759.73
Total for 8291							\$13,844.70	\$13,844.70
8301								
09/11/2025	Journal Entry	09112025		To remove the liability	2400	2400 Payroll Liabilities	1,335.77	
09/11/2025	Journal Entry	09112025		To remove the liability	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance		1,113.61
09/11/2025	Journal Entry	09112025		To remove the liability	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance		123.73
09/11/2025	Journal Entry	09112025		To remove the liability	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision		88.59
09/11/2025	Journal Entry	09112025		To remove the liability	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision		9.84
Total for 8301							\$1,335.77	\$1,335.77
8292								
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	9,388.35	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	1,043.15	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6420 Staffing - Payroll Taxes - Mktg	708.83	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	7420	7000 Administration:7400 Staffing - Admin (10%):7420 Payroll Taxes - Admin	78.76	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6450 401k	373.05	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	7450	7000 Administration:7400 Staffing - Admin (10%):7450 401K	41.45	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance	1,088.28	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance	120.92	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision	53.43	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision	5.94	
09/25/2025	Journal Entry	09252025		Payroll for the period 09/07/2025-09/20/2025	7350	7000 Administration:7350 Professional Fees - Human Resources	230.77	
09/25/2025	Journal Entry	09252025		Payroll for the period	2410	2410 Retirement plan liability		1,697.98

Journal Entries for Month

Explore Butte County

September 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DISTRIBUTION ACCOUNT NUMBER	ACCOUNT FULL NAME	DEBIT	CREDIT
09/25/2025	Journal Entry	09252025		09/07/2025-09/20/2025 Payroll for the period 09/07/2025-09/20/2025	2400	2400 Payroll Liabilities		1,237.34
09/25/2025	Journal Entry	09252025		09/07/2025-09/20/2025 Payroll for the period 09/07/2025-09/20/2025	2400	2400 Payroll Liabilities		98.43
09/25/2025	Journal Entry	09252025		09/07/2025-09/20/2025 Payroll for the period 09/07/2025-09/20/2025	1010	1010 GVB Checking #7188		10,099.18
Total for 8292							\$13,132.93	\$13,132.93
8302								
09/25/2025	Journal Entry	09252025		To remove the liability	2400	2400 Payroll Liabilities	1,335.77	
09/25/2025	Journal Entry	09252025		To remove the liability	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance		1,113.61
09/25/2025	Journal Entry	09252025		To remove the liability	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance		123.73
09/25/2025	Journal Entry	09252025		To remove the liability	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision		88.59
09/25/2025	Journal Entry	09252025		To remove the liability	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision		9.84
Total for 8302							\$1,335.77	\$1,335.77
8296								
09/30/2025	Journal Entry	09302025		To expenses Avoy Technologies Limited - US May 2024 - April 2026	6140	6000 Sales and Marketing Expense:6100 Marketing contracts:6140 Digital Asset Management	673.24	
09/30/2025	Journal Entry	09302025		To expenses U S TRAVEL ASSOCIATION Feb 2025 - Dec 2025	6070	6000 Sales and Marketing Expense:6070 Dues and Memberships	143.75	
09/30/2025	Journal Entry	09302025		To expenses September 2025 Prepaid	1400	1400 Prepaid Expenses		816.99
Total for 8296							\$816.99	\$816.99
8297								
09/30/2025	Journal Entry	09302025		To record depreciation expense for September 2025	7045	7000 Administration:7045 Depreciation expense	1,710.54	

Journal Entries for Month

Explore Butte County
September 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DISTRIBUTION ACCOUNT NUMBER	ACCOUNT FULL NAME	DEBIT	CREDIT
09/30/2025	Journal Entry	09302025		To record depreciation expense for September 2025	1600	1600 Accumulated depreciation		1,710.54
Total for 8297							\$1,710.54	\$1,710.54
8298								
09/30/2025	Journal Entry	09302025		To Accrue the payroll for the period 09/21/2025 to 09/30/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	7,007.49	
09/30/2025	Journal Entry	09302025		To Accrue the payroll for the period 09/21/2025 to 09/30/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	778.61	
09/30/2025	Journal Entry	09302025			2200	2200 Accrued Payroll		7,786.10
Total for 8298							\$7,786.10	\$7,786.10
8300								
09/30/2025	Journal Entry	09302025		To record accrued PTO at 09-20-25	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll		8.82
09/30/2025	Journal Entry	09302025		To record accrued PTO at 09-20-25	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll		79.36
09/30/2025	Journal Entry	09302025		To record accrued PTO at 09-20-25	2220	2220 Accrued Vacation/PTO	88.18	
Total for 8300							\$88.18	\$88.18
TOTAL							\$45,540.98	\$45,540.98



Board of Directors Staff Report Agenda Item: 2026 Board of Directors Meeting Schedule

TO: Explore Butte County Board of Directors
FROM: Nichole Farley, Executive Director
DATE: November 13, 2025

Purpose

To approve the 2026 Explore Butte County Board of Directors meeting schedule.

Background

In accordance with the Explore Butte County Bylaws, the Board of Directors meets regularly throughout the year to review organizational performance, approve financials, and provide strategic direction. Establishing the annual meeting schedule in advance ensures compliance with the Brown Act, allows for adequate notice to stakeholders, and provides sufficient time for planning agenda items, presentations, and reports.

Composition and Scope

The proposed schedule maintains the established bi-monthly meeting cadence, with meetings held primarily on Thursdays at 1:00 p.m. The September meeting will serve as the Annual Meeting and include Board appointments, while the October date will be reserved for the Board Retreat.

Recommendation

Staff recommends that the Board of Directors approve the 2026 Board Meeting Schedule as presented below:

Date	Time	Notes
January 15, 2026	1:00 p.m.	Regular Meeting
March 26, 2026	1:00 p.m.	Regular Meeting
May 28, 2026	1:00 p.m.	Regular Meeting



EXPLORE BUTTE COUNTY

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July 30, 2026	1:00 p.m.	Regular Meeting
September 24, 2026	1:00 p.m.	Annual Meeting & Board Appointments
October 22, 2026	TBD	Board Retreat
November 12, 2026	1:00 p.m.	Regular Meeting



Board of Directors Staff Report Agenda Item: 2026 Annual Butte County Tourism Business Improvement District Report

TO: Explore Butte County Board of Directors
FROM: Nichole Farley, Executive Director
DATE: November 13, 2025

Purpose

To present the 2026 Annual Butte County Tourism Business Improvement District (BCTBID) Report for approval and submission to the Butte County Board of Supervisors in accordance with Streets and Highways Code Section 36650.

Background

The Butte County Tourism Business Improvement District (BCTBID) was renewed by the Butte County Board of Supervisors on September 29, 2020 (Resolution 20-133) for a nine-year term beginning December 1, 2020, through December 31, 2029. The term of the BCTBID was modified on July 29, 2029 (Resolution 25-138) to end on December 31, 2028 to align the BCTBID year with Explore Butte County's fiscal year ending in December.

The district includes all lodging businesses and short-term vacation rentals located within the boundaries of Butte County, including the cities of Chico, Oroville, Gridley, and Biggs, the Town of Paradise, and all unincorporated communities.

Pursuant to the BCTBID Management Plan, Explore Butte County serves as the Owners' Association responsible for administering the funds, implementing programs, and submitting an annual report detailing the prior year's activities and the proposed budget for the next year.

Composition and Scope

There are no proposed changes to the boundaries of the BCTBID or any benefit zones or classifications of businesses within the district.

The 2026 Annual Report outlines the planned improvements and activities for the period of January 1 – December 31, 2026, focusing on:

1. Destination Marketing

- Continued multi-channel marketing strategy with Madden Media targeting the Sacramento Valley, Bay Area, and Los Angeles.
- Brand audit to assess tone, archetype, and visual identity refinements.
- Expansion of paid media and consumer targeting using Visa Vue, AirDNA, and Kalibri data.
- Strengthened public relations and earned media strategy.
- Sports tourism investment aligned with the Sports Tourism Infrastructure Master Plan.

- Participation in travel trade and consumer shows (e.g., IITA, Visit California Outlook Forum, California Cup).
- Partnership development through Butte365 and local co-branded campaigns.
- Continued resident engagement through the Butte County Mile campaign.

2. Destination Management

- Support for Micro-Zone Marketing Funding programs to amplify local initiatives.
- Ongoing management of Travel Chico content, travel guide, and website.
- Advancement of sports tourism infrastructure recommendations from Hunden Partners.
- Continued advocacy of tourism as a driver of economic development.

3. Organization Management

- Adoption of the 2026–2029 Strategic Plan.
- Increased Board and Advisory engagement.
- Exploration of new non-lodging funding partnerships.

Budget Overview

- 2026 TBID Assessment Budget: \$1,256,000
- Marketing Activities: \$980,000
- Micro-Zone Marketing Deferred Revenue 2027: \$125,600
- Administration: \$125,600
- Collections: \$25,120

Total Revenue Budget: \$1,510,000

Total Expenses Budget: \$1,505,320

Key funding highlights:

- Use of up to \$53,000 in reserves for marketing technology upgrades and Feather River Scenic Byway designation.
- Micro-Zone Marketing funds collected in 2025 to be deployed in 2026.
- 2026 assessments to fund 2027 Micro-Zone Marketing initiatives.

Assessment Rate and Duration

Per Resolution 25-137, effective September 1, 2025, the annual assessment rate increased to 2.5% of gross short-term room rental revenue. The BCTBID will continue through December 31, 2029, unless terminated earlier under the protest provisions of the Management Plan.



Rationale

The 2026 Annual Report fulfills Explore Butte County's statutory reporting requirement and ensures transparency and accountability in managing BCTBID funds. Approval of the report will authorize its submission to the Butte County Board of Supervisors for acceptance and filing.

The proposed activities and budget align with the BCTBID's mission to increase overnight stays, drive visitor spending, and strengthen the economic impact of tourism across all jurisdictions in Butte County.

Recommendation

Staff recommends the Board approve the 2026 Annual Butte County Tourism Business Improvement District Report and authorize its submission to the Butte County Board of Supervisors.

Attachments

Attachment A: 2026 Annual Butte County Tourism Business Improvement District Report (Draft)

BUTTE COUNTY TOURISM BUSINESS IMPROVEMENT DISTRICT

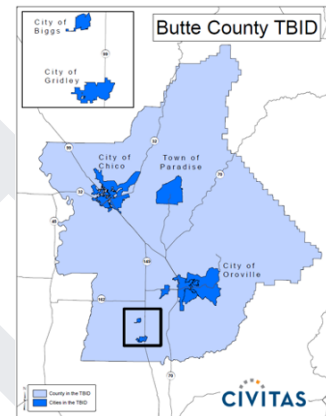
2026 ANNUAL REPORT

Submitted by Explore Butte County, pursuant to Streets and Highways Code section 36650, for the period from January 1, 2026 through December 31, 2026.

BOUNDARIES

There are no proposed changes in the boundaries of the business improvement district or in any benefit zones or classification of businesses within the district.

The BCTBID includes all lodging businesses and short-term rentals (collectively referred to as "assessed businesses") located within the boundaries of Butte County including the cities of Chico, Oroville, Gridley, and Biggs, the Town of Paradise, and all unincorporated communities and areas, as shown on the map to the right.



IMPROVEMENTS & ACTIVITIES

The BCTBID is designed to provide specific benefits directly to payors by increasing room night sales. Marketing, sales, destination product development, and visitor service enhancements will increase overnight tourism and market payors as tourist, meeting, and event destinations, thereby increasing room night sales.

DESTINATION MARKETING

Explore Butte County continues to build our partnership with Madden Media. Year Three of the strategic marketing strategy has us focus on continued refinement of multi-channel strategy in the Sacramento Valley, Bay Area, and Los Angeles. Here are the key initiatives:

- **Creative Development:** Conduct a brand audit to result in possible amendments to our current brand. The intent is not to change the logo but to update the brand feelings - archetype, tone, voice, visual representation, and typography - if needed.
- **Paid Media Strategy:** Replicate success; test innovative channels; focus on deeper integration across all owned, earned and paid channels. Broaden consumer messaging and target beyond core drive markets, utilizing data to increase investment in markets ready-to-travel to Butte County.
- **Market Growth and Diversification:** Focus on essential data - Visa Vue for consumer spending and market origination, AirDna & Kalibri for vacation home and hotel data, and _ for customer segmentation. Increase market share by leveraging data to invest in ready-to-travel opportunities and exploring segmented messaging across tested and emerging markets.

- **Public Relations Strategy:** We will continue to invest in a public relations media strategy with increased investment in pitching and reporting, media monitoring, quarterly newsletters, and individual press trips.
- **Sports Tourism Investment:** Align activities and budget with the strategic initiatives to bring outdoor sporting events into Butte County. Will build relationships with outdoor sports event planners to recruit new events into Butte County, leveraging our existing outdoor amenities.
- **Consumer Shows/Trade Trade:** Will attend our first Consumer Travel Show in the Bay Area in Winter 2026. Continue the development of a Travel Trade program by attending International Inbound Travel Association, Visit California Outlook Forum, California Cup for the second time. Travel Trade is in partnership with Discover Siskiyou for a regional approach.
- **Partnership Expansion:** Collaborate with influential local partners through Butte365 for co-branded marketing efforts, including social giveaways with well-known regional brands and campaigns with local micro-influencer.
- **Resident Engagement:** Continue our investment in Butte County Mile - a campaign that promotes pride in Butte County.

DESTINATION MANAGEMENT

Explore Butte County will:

- Work with our regional marketing committees to provide support for Micro-Zone Marketing Funding programs. Investment into localized destination development initiatives to amplify local opportunities for the tourism economy.
- Continue to support Travel Chico under a contract with the City of Chico for website maintenance, a travel guide, and content creation.
- Continue to support the development of a sports tourism infrastructure development with the effort into the recommended next steps within the Master Plan conducted by Hunden.
- Continue its ongoing recognition of the visitor economy as an economic development resource.

ORGANIZATION MANAGEMENT

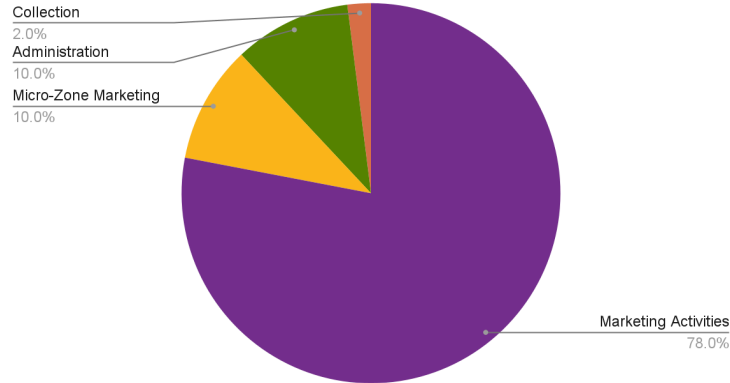
Explore Butte County will:

- Adopt a new 2026-2029 Strategic Plan in January 2026
- Increasing Board and Advisory engagement, feedback, and strategic support
- Exploring potential funding opportunities from non-lodging strategic partners

BUDGET

The following budget, for January 1, 2026 through December 31, 2026, is in compliance with the percentage threshold set forth in the BCTBID Management Plan approved by the Board of Supervisors on September 29, 2020 in Resolution 20-133.

2025 TBID Assessment Budget



2026 TBID Assessment Budget: \$1,256,000

Marketing Activities: \$980,000

Micro-Zone Marketing Deferred Revenue 2027: \$125,600

Administration: \$125,600

Collections: \$25,120

2026 Total Revenue Budget: \$1,510,000

TBID Assessment: \$1,256,000

Micro-Zone Marketing Deferred Revenue from 2025: \$154,000

Marketing Contracts: \$20,000

Cooperative Programs: \$25,000

Reserves: \$53,000

2026 Total Expenses Budget: \$1,505,320

Marketing Activities: \$1,012,600

Micro-Zone Marketing Funding: \$142,000

Destination Development Activities: \$56,400

Marketing Contract Deliverables: \$20,000

Administration: \$125,600

Deferred Revenue: \$125,600

Collections: \$25,120

In 2026, Explore Butte County ("EBC"), as the BCTBID Owners Association, intends to utilize up to \$53,000 in Reserve invest in marketing and sales technologies and to update the Feather River Scenic Byway Corridor designation with the State of California and apply for Federal Byway designation.

Micro-Zone Marketing Funding collected in 2025 is budgeted to be spent in 2026. The Micro-Zone Marketing Funding collected in 2026 will be budgeted in 2027.

ASSESSMENT RATE

On July 29, 2025, The Butte County Board of Supervisors approved Resolution 25-137, authorizing the increase of the annual assessment rate to two and a half percent (2.5%) of gross short-term room rental revenue, effective September 1, 2025. Based on the benefit received, assessments will not be collected on stays of more than thirty (30) consecutive days, with the exception of Oroville, whereby assessments will not be collected on stays of more than sixty (60) consecutive days.

The term "gross room rental revenue" as used herein means: any fee, charge, or other valuable consideration received by a assessed business as gross proceeds paid by a transient for lodging. Gross room rental revenue shall be valued in money, whether it is received in money or in-kind goods and services. Gross room rental revenue shall include all services of any kind or nature prior to any deduction for any reason whatsoever. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes.

DURATION

As a result Resolution 25-138, adopted on July 29, 2025 by the Butte County Board of Supervisors, the BCTBID will have a nine (9) year and one (1) month life, beginning December 1, 2020 through December 31, 2029. December 1, 2020 through December 31, 2020 is a limited fiscal year. January 1, 2021 through December 31, 2021 is the first full fiscal year. Once per year, beginning on the anniversary of BCTBID renewal, there is a thirty (30) day period in which owners paying fifty percent (50%) or more of the assessment may protest and initiate a Board of Supervisors hearing on BCTBID termination.

COLLECTION

The County, cities, and Town will be responsible for collecting the assessment on a monthly or quarterly basis (including any delinquencies, penalties and interest) from each lodging business located in the boundaries of the BCTBID. The County, cities, and Town shall take all reasonable efforts to collect the assessments from each lodging business.

MANAGEMENT

Explore Butte County will continue to serve as the BCTBID's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Plan, and must provide annual reports to the Board of Supervisors.