GLENDORA VILLAGE BUSINESS IMPROVEMENT DISTRICT (BID)
ANNUAL REPORT FOR FISCAL YEAR 2026-2027

This annual report includes a proposed assessment levy and program budget for the fiscal year covering July 1, 2026, through June 30, 2027.

Boundaries and Assessments
There are no proposed changes to the BID boundaries or the assessment methodology. The assessment methodology adopted for the fiscal year (FY) 2025-2026 will continue to be utilized into the FY 2026-2027. The BID boundary map and assessment methodology are included as Exhibits A and B, respectively.

Improvements and Activities
A line-item budget incorporating the cost of improvements and activities is included with this report as Exhibit C.

Method and basis of levying the assessment
All businesses within the BID are subject to the assessments. Charities, resident farmers, ministers, employees of licensees, certain manual laborers, persons under court order, students, and veterans, as those terms are defined in Glendora Municipal Code Section 5.04.060, shall be exempt from paying the charges and assessments imposed pursuant to this chapter.

The assessment methodology is included with this report as Exhibit B.

Surplus revenue to be carried over from 2025-26 year
Each year the surplus balance within the BID fund carries forward as a reserve account to be utilized in the event that expenditures exceed revenue. For the current FY 26-27 expenditures did not exceed revenue, resulting in a surplus balance of approximately $183,242.

Funding sources other than assessments
As illustrated in Exhibit C, the BID anticipates generating $48,000 from assessments, $75,000 from events and $2,000 from interest and miscellaneous income. Event revenue is primarily comprised of ticket sales from the Wine Walk Event.

Exhibit A – Glendora Village Business Improvement District Boundary Map
Exhibit B – Assessment Methodology
Exhibit C – BID Budget FY 2026-2027
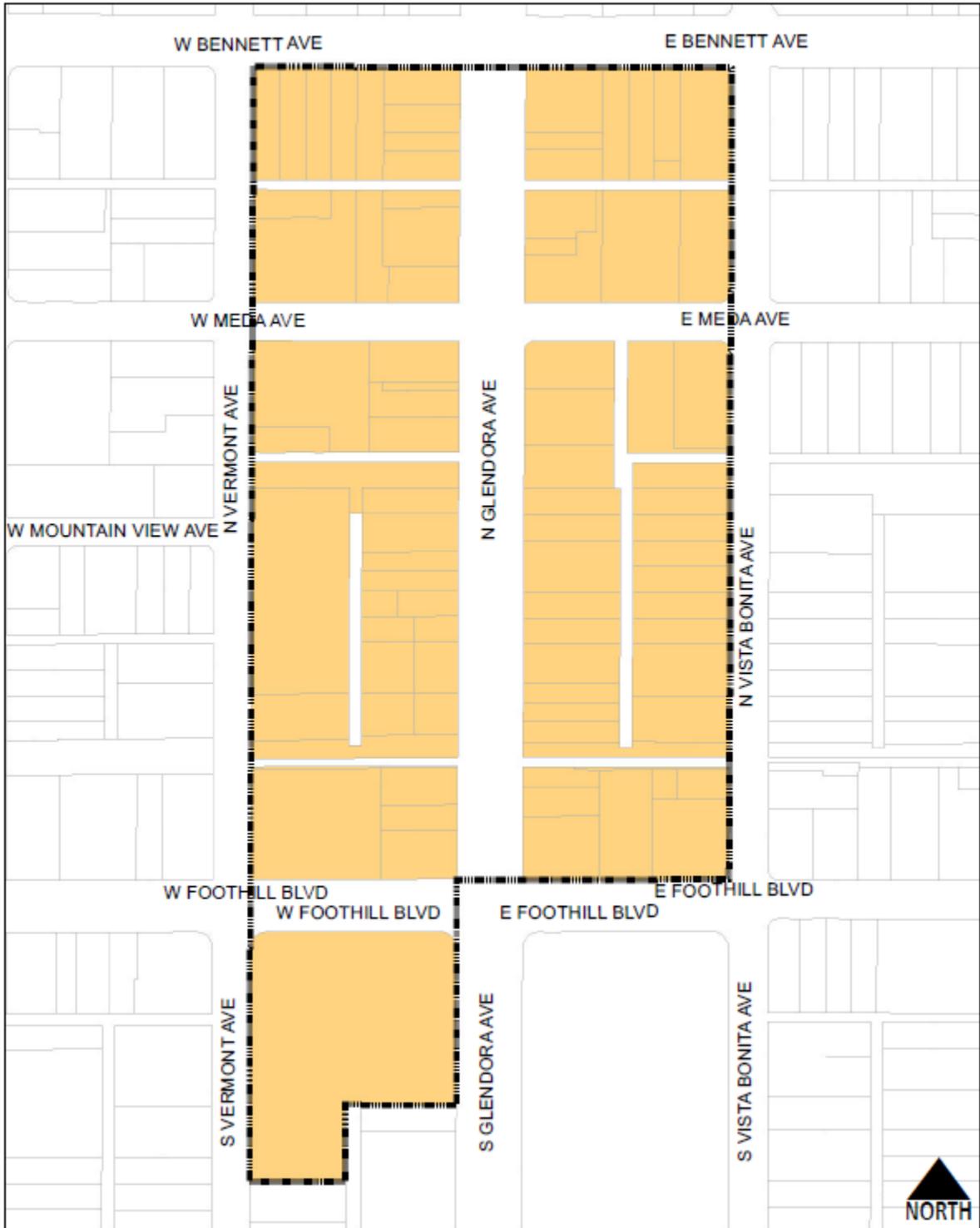
EXHIBIT A – BID BOUNDARY MAP

EXHIBIT B – ASSESSMENT METHODOLOGY

Primary Businesses

1. Each "Primary Business" shall be assessed $200 per year. A "Primary Business" is the principal business at a particular address or location.

2. A "Primary Business" shall be subject to additional assessments based on the following factors:
    a. "Business Category"
        i. Retail and food services classified as a category 210 business pursuant to the City's business license regulations shall be assessed $200 per year.
        ii. All other business categories shall be assessed $100 per year.
    b. "Business Location"
        i. (Tier 1) Businesses with a first floor entrance or storefront, and located with an address on Glendora Avenue shall be assessed $200 per year.
        ii. (Tier 2)
            1. Businesses with a first floor entrance or storefront, and located with an address on Foothill Boulevard shall be assessed $100 per year.
            2. Businesses with a Glendora Avenue address, but without a direct entry or storefront fronting on Glendora Avenue (e.g. fronting on the Plaza) shall be assessed $100 per year.
        iii. (Tier 3) Businesses with a second floor location shall have their "Primary Business" assessment reduced by $100.
        iv. (Tier 4) Commercial property owners subject to the business license tax, and without a physical office location in the BID, shall not be assessed a Business Location component as part of their annual assessment.

Secondary Businesses

1. Each "Secondary Business" at a particular address or location shall be assessed $100 per year. A "Secondary Business" is a business that, operates at the same location, but is subordinate to a "Primary Business."

$0 Assessment Businesses

1. The following businesses shall pay $0 BID assessments
    a. Independent Contractors including individuals working under contract for a Primary or Secondary Business, who is required to have a business license. Examples include hair salon stylists and real estate agents.
    b. Businesses and apartment buildings identified in the attached map.

Glendora Business Improvement District
$0 – Exempt Assessment Location Map

EXHIBIT C – BID PROPOSED BUDGET FY 2026-2027

	ACTUAL BUDGET 2025/2026	PROPOSED BUDGET 2026/2027
REVENUE		
100 - BID Assessments	$45,000.00	$48,000.00
200 - BID Events		
201 - Halloween Walk	$2,000.00	$1,500.00
202 - Wine Walk	$70,000.00	$75,000.00
203 - Chalk Walk	$3,000.00	-
Total 200 - BID Events	*$75,000.00*	*$76,500.00*
300 - Miscellaneous BID Income	$700.00	$0.00
301 - Interest Income	$100.00	$2,000.00
TOTAL REVENUE	**$120,800.00**	**$126,500.00**
EXPENDITURES		
400 - Marketing and Promotions		
401 - Print Ads (News Paper)	$2,000.00	$0.00
402 - Louise Brewer (dba Mic MAC)	$16,000.00	$16,000.00
403 - Web Domains & Hosting	$1,000.00	$1,000.00
404 - Miscellaneous - Street Banners, Promotional Items, etc.	$2,000.00	$5,000.00
405 - Social Media Ads, Web Ads, Special Marketing, etc.	$24,000.00	$8,000.00
Total 400 - Marketing and Promotions	*$45,000.00*	*$30,000.00*
500 - BID Event Expenses		
501 - Halloween Walk	$5,500.00	$4,000.00
502 - Wine Walk	$27,000.00	$36,000.00
503 - Chalk Walk	$3,000.00	$2,000.00
504 - Holiday Stroll	$17,000.00	$6,000.00
504a - Santa In The Village		$4,000.00
505 - Small Business Saturday	$1,000.00	$1,000.00
506 - Friday Night Twilight	$10,000.00	$8,000.00
506 - Misc Special Event	$10,000.00	$7,706.00
507 - Event & Communication Coordinator	$17,000.00	$15,000.00
Total 500 - BID Event Expenses	*$90,500.00*	*$83,706.00*
600 - Other Expenses		

601- Other Expenses	$1,000.00	$5,650.00
603 - Village Seasonal Banners	$2,500.00	$2,500.00
604 - Storage Unit Expense	$4,644.00	$4,644.00
605 - Music System	$2,000.00	$0.00
Total 600 - Other Expenses	*$10,144.00*	*$12,794.00*
700 - Landscaping	$10,000.00	-
800 - General business expenses		
Bank fees & service charges	$50.00	$0.00
QuickBooks Payments CC Fees		
Total General business expenses	*$50.00*	-
TOTAL EXPENDITURES	**$155,694.00**	**$126,500.00**
Net Operating Revenue	**($34,894.00)**	**$0.00**
Net Revenue	**($34,894.00)**	**$0.00**