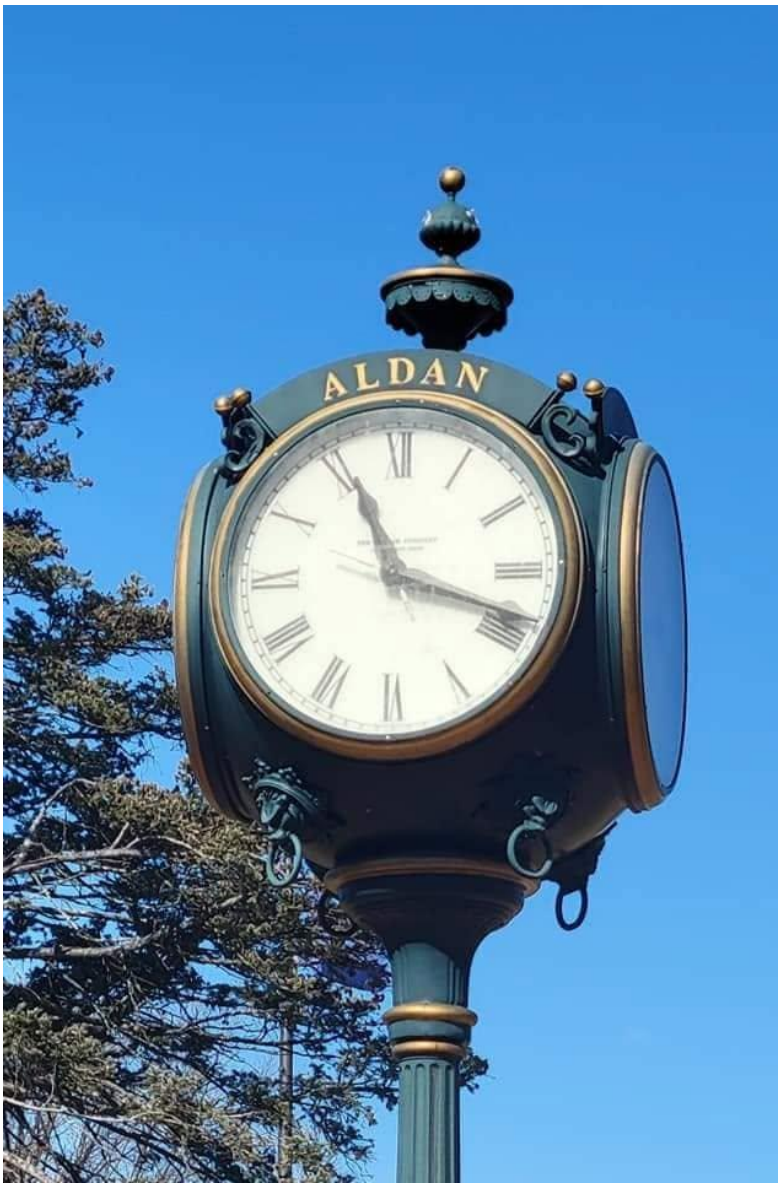
BOROUGH OF ALDAN

2027 PRELIMINARY BUDGET

General Fund | Sewer Fund | Trash Fund



Budget Message

To: Borough Council, Mayor, Finance Committee, and Residents

Subject: 2027 Preliminary Budget

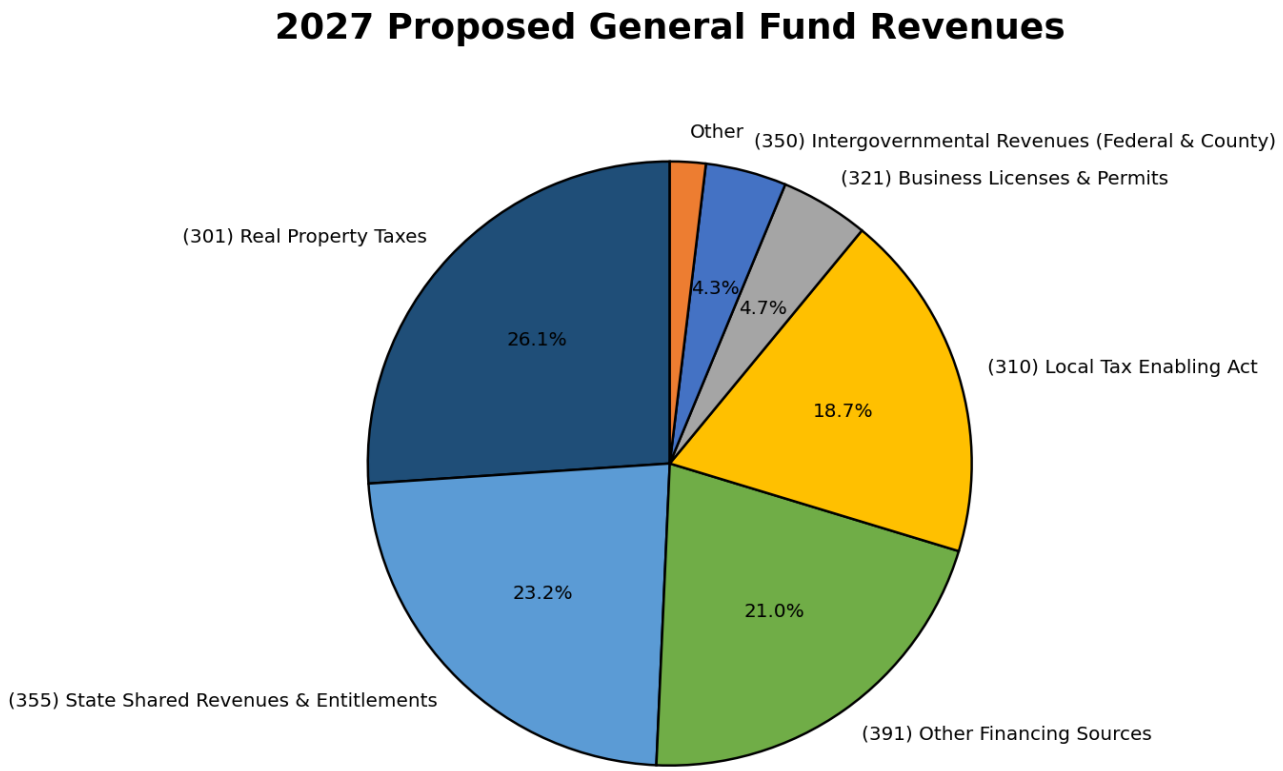
The 2027 Preliminary Budget is presented as a financial plan and public communication tool for Aldan Borough. It summarizes the resources expected to be available, the services and obligations proposed for funding, and the effect of one-time financing and grant activity on the General Fund.

The Preliminary Budget presents total General Fund revenues of $5,018,260 and total General Fund expenditures of $5,095,597. The revenue plan includes $1,000,000 in RACP grant proceeds and $1,000,000 in Tax & Revenue Anticipation Note (TRAN) proceeds. The Borough will use a cash-balanced budget model, under which all budgeted revenue sources are applied to the 2027 expenditure plan.

The Borough also maintains separate 2027 operating plans for sewer and trash. Both funds are presented as balanced, with revenues equal to expenditures.

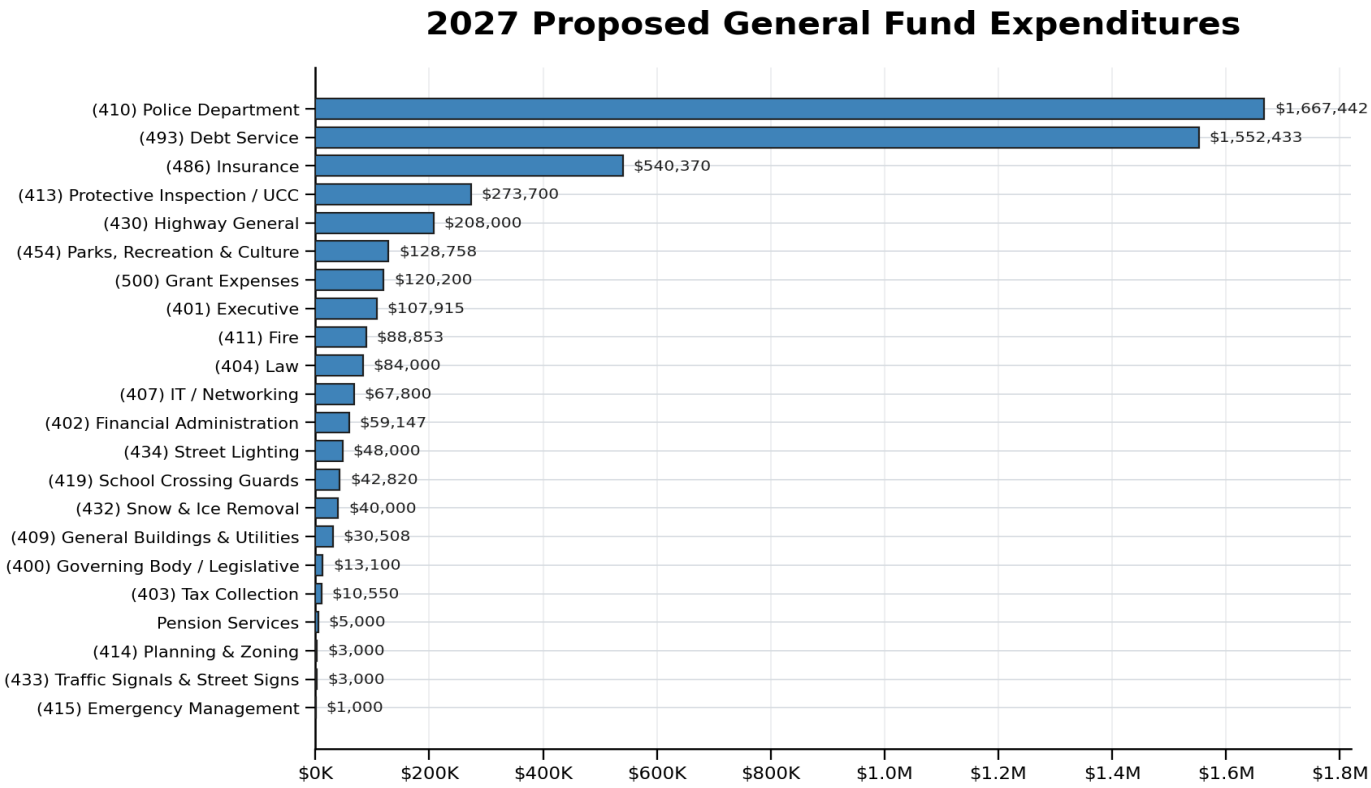
General Fund Overview

Revenues	Expenditures	Cash Gap	Current Millage
$5,018,260	$5,095,597	$77,337	4.900



Revenue Highlights

- Real property tax revenue is budgeted at $1,475,112.
- Local Tax Enabling Act revenue totals $890,000, including $800,000 from earned income tax.
- State shared revenues total $1,105,000, driven by a $1,000,000 RACP grant and $105,000 in MMO state aid.
- Other financing sources include $1,000,000 in proposed TRAN proceeds.



Expenditure Highlights

- Police Department spending is proposed at $1,667,442 and is the largest operating service category.
- Debt service totals $1,552,433, including TRAN principal, TRAN interest, existing debt service, legal expense, and NCI pay applications.
- Insurance totals $540,370, including workers compensation, property, liability, auto, life, health, and related coverage.
- Protective Inspection and UCC functions total $273,700.
- Highway General totals $208,000, including the road program, storm sewer work, salt, engineering, and contracted repairs.

Millage and Cash-Balanced Budget

At an assessed value of $255,306,104 for 2027, one mill is estimated to generate $255,306. Under the Borough's cash-balanced budget model, the General Fund requires total real-estate tax revenue of approximately $1,558,259 to support the proposed expenditure plan after applying all other budgeted revenues.

Budget Model	Required Millage	Change from 4.900	Purpose
Cash-balanced	**6.143**	**+1.243**	Uses all budgeted revenue, including RACP grant proceeds and TRAN proceeds.

The cash-balanced model produces a required 2027 millage of approximately 6.143 mills, an increase of approximately 1.243 mills over the current 4.900 mills. This calculation uses the revenue and expenditure amounts, including the $1,000,000 RACP grant and $1,000,000 TRAN proceeds. The Property Tax equation uses the $255,306,104 assessment with 1,748 units at 6.143 mills and calculates an annual charge of $897.22 per unit.

Enterprise Fund Overview

The Sewer Fund proposes $845,455 in revenues and expenditures. The equation uses 2,030 budgeted sewer units and calculates an annual charge of approximately $391.85 per unit. The Trash and Recycling Fund proposes $706,000 in revenues and expenditures. The equation uses 1,748 budgeted units and calculates an annual charge of approximately $403.89 per unit.

2027 millage at 6.166 ($897.22 per unit) + Sewer ($391.85) + Trash ($403.89) = $1,692.96. An increase of 15.2% over 2026's $1,435.57 or a $257.39 increase per unit.

General Fund Revenue and Expenditure Summary

Category	2026 Budget	2027 Proposed	Difference	% Change
(301) Real Property Taxes	1,239,651	1,475,122	235,471	16.0%
(310) Local Tax Enabling Act	730,916	890,000	159,084	17.9%
(321) Business Licenses & Permits	714,624	225,000	(489,624)	(68.5%)
(331) Fines & Forfeits	41,618	42,100	482	1.2%
(341) Interest Earnings	17,500	10,000	(7,500)	(42.9%)
(350) Intergovernmental Revenues (Federal & County)	0	206,200	206,200	
(355) State Shared Revenues & Entitlements	0	1,105,000	1,105,000	
(362) Public Safety Charges	0	49,838	49,838	
(367) Culture & Recreation Revenues	0	5,000	5,000	
(380) INFREQUENT Revenue	0	10,000	10,000	
(393) Other Financing Sources	0	1,000,000	1,000,000	
TOTAL REVENUES	**2,744,308**	**5,018,260**	**2,273,952**	**45.3%**

Category	2026 Budget	2027 Proposed	Difference	% Change
(400) Governing Body / Legislative	8,400	13,100	4,700	56.0%
(401) Executive	97,700	107,915	11,415	11.8%
(402) Financial Administration	56,120	59,147	3,027	5.1%
(403) Tax Collection	9,100	10,550	1,450	15.9%
(404) Law	65,000	84,000	19,000	29.2%

Category	2026 Budget	2027 Proposed	Difference	% Change
(407) IT / Networking	71,087	67,800	(3,287)	(4.6%)
(409) General Buildings & Utilities	15,000	30,508	15,508	103.4%
(410) Police Department (All Sub-sections)	1,444,618	1,667,442	222,824	13.4%
(411) Fire	89,057	88,853	(204)	(0.2%)
(413) Protective Inspection / UCC	207,200	273,700	66,500	32.1%
(414) Planning & Zoning	4,000	3,000	(1,000)	(25.0%)
(415) Emergency Management	0	1,000	1,000	
(419) School Crossing Guards	35,145	42,820	7,675	21.8%
(430) Highway General	113,000	208,000	138,000	197.1%
(432) Snow & Ice Removal	40,000	40,000	0	0.0%
(433) Traffic Signals & Street Signs	3,000	3,000	0	0.0%
(434) Street Lighting	3,000	48,000	45,000	1500.0%
(454) Parks, Recreation & Culture	112,500	128,758	16,258	14.5%
(483) Pension Services	5,300	5,000	(300)	(5.7%)
(486) Insurance	437,753	540,370	102,617	23.4%
(493) Debt Service	600,000	1,552,433	952,433	158.7%
(500) Grant Expenses	0	120,200	120,200	
TOTAL EXPENDITURES	**3,416,979**	**5,095,597**	**1,672,797**	**32.9%**

General Fund Revenue Detail

BOROUGH OF ALDAN - 2027 PROPOSED REVENUE BUDGET

Account	Revenue Description	2026 Budget	2027 Proposed	% Change
(301) REAL PROPERTY TAXES				
301.100	REAL ESTATE TAX - CURRENT YEAR		$1,475,122.00	
301.200	REAL ESTATE TAX - PRIOR YEAR	$1,239,651.00		
Subtotal — (301) Real Property Taxes		**$1,239,651.00**	**$1,475,122.00**	**16.0%**
(310) LOCAL TAX ENABLING ACT				
310.100	REAL ESTATE TRANSFER TAX	$60,000.00	$60,000.00	0%
310.200	EARNED INCOME TAX	$625,000.00	$800,000.00	21.9%
310.500	MUNICIPAL SERVICE TAX / LST	$30,625.11		
310.510	LST - CURRENT YEAR	$6,398.50	$30,000.00	78.7%
310.520	LST - PRIOR YEAR	$8,892.00		
Subtotal — (310) Local Tax Enabling Act		**$730,915.61**	**$890,000.00**	**17.9%**
(321) BUSINESS LICENSES & PERMITS				
320.100	USE & OCCUPANCY PERMIT (Including Non Business)	$150,000.00	$175,000.00	14.3%
321.800	CABLE TV FRANCHISE	$23,200.00	$45,000.00	48.4%
322.000	NON BUSINESS LICENSES & PERMITS	$137,021.07		
322.900	POOL PERMITS	$150,000.00	$5,000.00	(96.7%)
	General BOROUGH RECEIPTS	$254,402.43		
Subtotal — (321) Business Licenses & Permits		**$714,623.50**	**$225,000.00**	**(117.6%)**
(331) FINES & FORFEITS				
331.100	COURT - DIST. MAG. FINES		$20,000.00	
331.120	VIOLATIONS OF ORDINANCES (code tix)	$35,000.00	$15,000.00	(57.1%)
331.130	STATE POLICE FINES		$700.00	
331.140	PARKING VIOLATIONS FINES	$6,617.50	$5,000.00	(24.4%)
331.150	RETURN DEPOSIT FEES (NSF CKS)		$100.00	
331.160	DUI PATROL			
331.165	BUS PATROL FINES		$1,000.00	
332.000	FORFEITURES			
332.100	55 DISTRICT ATTORNEY		$300.00	
Subtotal — (331) Fines & Forfeits		**$41,617.50**	**$42,100.00**	**1.1%**
(341) INTEREST EARNINGS				
341.010	SHARON GENERAL CHECKING - INTEREST	$17,500.00	$10,000.00	(75%)
Subtotal — (341) Interest Earnings		**$17,500.00**	**$10,000.00**	**(75%)**
(350) INTERGOVERNMENTAL REVENUES — FEDERAL & COUNTY				

357.030	COUNTY GRANTS HIGHWAYS & STREETS (LSA GRANT)		$102,200.00	
357.035	LIQUID FUELS		$104,000.00	
Subtotal — (350) Intergovernmental Revenues (Federal & County)		**-**	**$206,200.00**	
(355) STATE SHARED REVENUES & ENTITLEMENTS				
354.090	STATE REVENUES - COMMUNITY DEV (RACP GRANT)		$1,000,000.00	
355.050	STATE REV - MMO STATE AID		$105,000.00	
Subtotal — (355) State Shared Revenues & Entitlements		**-**	**$1,105,000.00**	
(362) PUBLIC SAFETY CHARGES				
362.110	POLICE REPORT COPIES		$2,500.00	
362.140	SCHOOL CROSSING GUARD PROCEEDS		$21,285.00	
362.20	STATE AID FIRE RELIEF		$26,053.00	
Subtotal — (362) Public Safety Charges		**-**	**$49,838.00**	
(367) CULTURE & RECREATION REVENUES				
367.10	COMMUNITY ADVERTISING		$5,000.00	
Subtotal — (367) Culture & Recreation Revenues		**-**	**$5,000.00**	
(380) INFREQUENT REVENUE				
342.100	RENT INCOME SWIM CLUB		$10,000.00	
Subtotal — (380) INFREQUENT Revenue		**-**	**$10,000.00**	
(391-392) OTHER FINANCING SOURCES				
393.100	PROCEEDS OF TAX REVENUE & ANTICIPATION NOTE (TRAN)		$1,000,000.00	
Subtotal — (391) Other Financing Sources			**$1,000,000.00**	
TOTAL REVENUES		**$2,744,307.61**	**$5,018,260.00**	**42.3%**

General Fund Expenditure Detail

BOROUGH OF ALDAN - 2027 PROPOSED EXPENDITURE BUDGET				
Account	**Expenditure Description**	**2026 Budget**	**2027 Proposed**	**% Change**
(400) GOVERNING BODY / LEGISLATIVE				
400.105	COUNCIL - SALARY	$8,400.00	$8,400.00	0%
400.200	COUNCIL - SUPPLIES		$700.00	
400.420	DUES / SUBSCRIPTIONS		$500.00	
400.460	CONFERENCES AND SEMINARS		$2,500.00	
400.470	TRAINING / EDUCATION		$1,000.00	
(400) Governing Body / Legislative		**$8,400.00**	**$13,100.00**	**35.9%**
(401) EXECUTIVE — MAYOR & MANAGER				
401.105	MAYOR - SALARY	$1,200.00	$1,200.00	0%
401.200	MAYOR - SUPPLIES		$100.00	
401.420	MAYOR - DUES / SUBSCRIPTIONS		$75.00	
405.110	MANAGER / SECRETARY WAGES	$86,000.00	$90,000.00	4.4%
405.200	MANAGER / SECRETARY SUPPLIES		$1,000.00	
406.210	OFFICE SUPPLIES	$8,500.00	$2,000.00	(76.5%)
406.215	POSTAGE		$1,040.00	
406.229	FOOD / WATER EXPENSES		$500.00	
406.390	PAYROLL SERVICE FEES		$10,000.00	
406.420	DUES & SUBSCRIPTIONS	$2,000.00	$2,000.00	0%
(401) Executive		**$97,700.00**	**$107,915.00**	**10.6%**
(402) FINANCIAL ADMINISTRATION — TREASURER & AUDITOR				
402.110	TREASURER - SALARY	$15,500.00	$16,275.00	4.8%
402.210	TREASURER - OFFICE SUPPLIES	$5,000.00	$4,872	(2.6%)
402.311	AUDITOR / ACCOUNTING EXPENSE	$32,620.00	$38,000.00	14.2%
408.000	GENERAL ENGINEERING	$3,000.00		-

(402) Financial Administration		**$56,120.00**	**$59,147.00**	**5.1%**
(403) TAX COLLECTION				
403.105	TAX COLLECTOR WAGES	$8,850.00	$8,850.00	0%
403.210	OFFICE SUPPLIES	$250.00	$250.00	0%
403.420	DUES & SUBSCRIPTIONS		$850.00	
403.460	CONTINUING EDUCATION		$600.00	
(403) Tax Collection		**$9,100.00**	**$10,550.00**	**13.7%**
(404) LAW				
404.310	SOLICITOR FEES	$65,000.00	$84,000.00	22.6%
(404) Law		**$65,000.00**	**$84,000.00**	**22.6%**
(407) IT / NETWORKING				
407.115	GEN'L GOV'T - IT / HOURLY WAGE		$5,756.00	
407.200	GO2 Monthly Contract	$60,268.00	$31,200.00	(48.2%)
407.210	G02 Phone/Fax Lines		$5,520.00	
407.211	GO2 Managed Services		$7,324.00	
407.212	Printer/Fax ALTEC		$3,300.00	
407.213	TRILOGY ENTERTAINMENT (Zoom/Security Serv)		$7,200.00	
407.300	CIVIC READY & PLUS	$10,818.68	$7,500.00	(30.7%)
(407) IT / Networking		**$71,086.68**	**$67,800.00**	**(4.6%)**
(409) GENERAL BUILDINGS & UTILITIES				
409.220	OPERATING SUPPLIES	$15,000.00		-
409.324	WIRELESS PHONES		$528.00	
409.361	UTILITIES - ELECTRIC		$11,500.00	
409.366	UTILITIES - WATER		$1,800.00	
409.367	UTILITIES - BOROUGH BUILDING INTERNET		$1,680.00	
409.370	REPAIRS & MAINTENANCE		$5,000.00	
409.740	BOROUGH HALL CONSTRUCTION (Jail Cells Benches)		$10,000.00	
(409) General Buildings & Utilities		**$15,000.00**	**$30,508.00**	**50.8%**
(410) POLICE DEPARTMENT				
410.112	POLICE CHIEF	$135,865.60	$141,300.22	3.8%
410.122	OVERTIME - POLICE CHIEF		$2,500.00	
410.140	FULL TIME OFFICERS	$923,861.00	$768,911.83	(16.8%)
410.141	PROPOSED - 1 ADDITIONAL OFFICER		$145,000.00	

410.150	PART TIME OFFICERS	$75,000.00	$56,160.00	(25.1%)
410.180	OVERTIME - FULL TIME OFFICERS		$100,000.00	
410.181	OVERTIME - PART TIME OFFICERS		$18,000.00	
410.199	OTHER GROUP BENEFITS		$84,000.00	
410.238	UNIFORMS		$3,150.00	
410.197	POLICE - MMO CONTRIBUTION	$158,991.00	$214,000.00	25.7%
410.200	POLICE - OFFICE SUPPLIES		$2,900.00	
410.213	POLICE - COMPUTER / COPIER SUPPLIES		$2,000.00	
410.215	POLICE - POSTAGE		$1,000.00	
410.220	POLICE - OPERATING SUPPLIES	$47,500.00		-
410.250	TASER REPLACEMENT		$9,000.00	
410.255	SERVICE WEAPON REPLACEMENT		$10,680.00	
410.252	REPLACE 4 AXON BODY CAMERAS		$7,500.00	
410.253	POLICE BALLISTIC VESTS		$4,000.00	
410.270	POLICE - COMPUTER COSTS	$23,000.00	$500.00	(97.8%)
410.231	POLICE - FUEL	$25,400.00	$21,100.00	(16.9%)
410.251	POLICE - VEHICLE REPAIRS & MAINT		$21,000.00	
410.260	1 VEHICLE PURCHASES - CAPITAL (New Vehicle Outfit)		$10,000.00	
410.750	POLICE - CAPITAL PURCHASES (Police Vehicle Lease)	$40,000.00	$15,000.00	(62.5%)
410.751	POLICE - SOLICITOR FEES		$6,000.00	
410.317	POLICE - ANIMAL CONTROL	$10,000.00	$13,444.00	25.6%
410.324	POLICE - WIRELESS PHONES		$3,696.00	
410.420	POLICE - DUES & SUBSCRIPTIONS		$900.00	

410.460	POLICE - CONTINUING EDUCATION	$5,000.00	$4,500.00	(10.0%)
(410) Police Department (All Sub-sections)		**$1,44,617.60**	**$1,667,442.06**	**8.7%**
(411) FIRE				
411.100	HYDRANT SERVICES	$16,000.00	$16,000.00	0%
411.530	FIRE COMPANY CONTRIBUTION	$46,000.00	$46,000.00	0%
411.550	FIRE MARSHAL/CIVIL DEFENSE	$800.00	$800.00	0%
411.600	FIRE RELIEF CONTRIBUTION	$26,257.00	$26,053.05	(0.8%)
(411) Fire		**$89,057.00**	**$88,853.05**	**(0.2%)**
(413) PROTECTIVE INSPECTION — UCC & CODE ENFORCEMENT				
413.110	INSPECTOR FEES	$80,000.00	$80,000.00	0%
413.112	CODE SECRETARY - WAGES	$57,200.00	$60,000.00	4.7%
413.115	ASSISTANT SECRETARY - WAGES		$26,000.00	
413.200	OFFICE SUPPLIES		$5,000.00	
413.221	SOLICITOR FEES		$19,000.00	
413.231	VEHICLE FUEL		$4,300.00	
413.251	VEHICLE REPAIRS		$2,000.00	
413.310	PROFESSIONAL SERVICES - Commonwealth Code Enf.		$5,000.00	
413.350	BLUE DEVIL SETTLEMENT PAYMENT	$30,000.00	$32,400.00	6.3%
413.450	CONTRACTED SERVICES - Aldan Code Officer (2)	$40,000.00	$40,000.00	0%
(413) Protective Inspection / UCC		**$207,200.00**	**$273,700.00**	**24.3%**
(414) PLANNING & ZONING				
414.314	LEGAL SERVICES - ZONING	$4,000.00	$3,000.00	(25.0%)
(414) Planning & Zoning		**$4,000.00**	**$3,000.00**	**(25.0%)**
(415) EMERGENCY MANAGEMENT				
415.000	EMERGENCY MANAGEMENT		$1,000.00	
(415) Emergency Management		**-**	**$1,000.00**	
(419) SCHOOL CROSSING GUARDS				
419.150	CROSSING GUARD WAGES	$35,145.00	$42,570.00	17.4%
419.238	UNIFORMS		$250.00	

(419) School Crossing Guards		**$35,145.00**	**$42,820.00**	**17.9%**
(430) HIGHWAY GENERAL				
436.240	STORM SEWERS - OPERATING SUPPLIES	$40,000.00	$40,000.00	**0%**
436.313	STORM SEWERS - ENGINEERING (SWM)	$3,000.00	$16,500.00	**81.8%**
438.222	HIGHWAY - SALT		$6,000.00	
438.313	HIGHWAY - ENGINEERING EXP		$16,500.00	
438.350	HIGHWAY - ROAD PROGRAM	$50,000.00	$104,000.00	**51.9%**
438.450	HIGHWAY - CONTRACTED ROAD REPAIRS	$20,000.00	$25,000.00	**20.0%**
(430) Highway General		**$113,000.00**	**$208,000.00**	**297.1%**
(432) SNOW & ICE REMOVAL				
432.000 SNOW REMOVAL		$40,000.00	$40,000.00	**0%**
(432) Snow & Ice Removal		**$40,000.00**	**$40,000.00**	**0%**
(433) TRAFFIC SIGNALS & STREET SIGNS				
433.000 TRAFFIC CONTROL DEVICES		$3,000.00	$3,000.00	0%
(433) Traffic Signals & Street Signs		**$3,000.00**	**$3,000.00**	**0%**
(434) STREET LIGHTING				
434.000 STREET LIGHTING		$3,000.00	$48,000.00	93.8%
(434) Street Lighting		**$3,000.00**	**$48,000.00**	**93.8%**
(454) PARKS & RECREATION — CULTURE				
451.361	REC BUILDING - UTILITIES ELECTRIC	$7,000.00	$2,520.00	(64%)
451.3611	REC BUILDING - SNACK BAR		$640.00	
451.362	REC BUILDING - UTILITIES OIL & GAS		$3,480.00	
451.366	REC BUILDING - UTILITIES WATER		$660.00	
451.368	REC BUILDING - INTERNET & PHONE		$1,080.00	
451.373	REC BUILDING - REPAIRS & MAINT		$3,000.00	

454.361	PARKS - UTILITIES ELECTRIC		$1,000.00	
454.362	PARKS - 0 N Sycamore (softball field)		$1,300.00	
454.363	PARKS - 0 N Sycamore (park streetlamp)		$380.00	
454.366	PARKS - UTILITIES WATER		$948.00	
454.370	PARKS - REPAIRS & MAINTENANCE	$52,000.00	$40,000.00	(23.1%)
454.371	PARKS - LANDSCAPING EXPENSE	$5,000.00	$21,220.00	76.4%
456.368	SWIM CLUB - TELEPHONE AND INTERNET		$1,080.00	
456.369	SWIM CLUB - LANDSCAPE EXPENSE		$6,000.00	
458.000	SENIOR CENTER CONTRIBUTION	$500.00	$500.00	0%
459.220	HISTORICAL COMMISSION - OPERATING SUPPLIES	$3,500.00	$1,770.00	(49.4%)
459.361	HISTORICAL COMMISSION - UTILITIES ELECTRIC		$1,300.00	
459.362	HISTORICAL COMMISSION - UTILITIES GAS		$430.00	
459.363	BLACK HISTORY MONTH - OPERATING		$2,000.00	
459.364	NATIONAL NIGHT OUT		$1,750.00	
459.365	JUNETEENTH - OPERATING		$4,500.00	
459.366	4TH OF JULY - OPERATING		$10,000.00	
459.367	REC BOARD - OPERATING		$2,000.00	
460.341	COMMUNITY RELATIONS - ADVERTISING	$44,500.00	$15,000.00	(66.3%)
460.342	WOMEN'S HISTORY MONTH CELEBRATION		$1,000.00	
460.343	TREE REPLACEMENT WATERING		$5,000.00	
460.344	BUSINESS LEADERS BREAKFAST		$200.00	
(454) Parks, Recreation & Culture		**$112,500.00**	**$128,758.00**	**12.6%**

(483) PENSION CONTRIBUTION NOTE				
454.100	PENSION LEGAL SERVICES	$5,300.00	$5,000.00	(5.7%)
Pension Services		**$5,300.00**	**$5,000.00**	**(5.7%)**
(486) INSURANCE				
484.000	INSURANCE - WORKER'S COMP		$37,411.92	
484.001	INSURANCE - PROPERTY		$80,835.04	
484.002	INSURANCE - UMBRELLA		$26,382.72	
484.003	INSURANCE - POLICE LIABILITY		$13,152.88	
484.004	INSURANCE - MUNICIPAL LIABILITY		$10,700.56	
486.100	INSURANCE - PUBLIC LIABILITY	$437,753		-
486.110	INSURANCE - CYBER LIABILITY		$7,053.28	
486.120	INSURANCE - CRIME		$5,179.20	
486.130	INSURANCE - BONDS		$2,436.72	
486.600	INSURANCE - SURETY BONDS		$2,002.00	
486.800	INSURANCE - AUTO		$91,517.92	
486.900	INSURANCE - LIFE		$6,720.00	
486.910	INSURANCE - HEALTH		$245,995.45	
486.911	INSURANCE - HEART & LUNG		$10,982.24	
(486) Insurance		**$437,753.00**	**$540,369.93**	**19%**
(493) DEBT SERVICE — CONTRIBUTIONS, GRANTS & SUBSIDIES				
470.000	DEBT SERVICE	$600,000.00	$250,000.00	**(58.3%)**
471.000	TRAN DEBT PRINCIPAL		$1,000,000.00	
472.000	TRAN DEBT INTEREST		$60,000.00	
473.000	TRAN LEGAL EXPENSE		$15,000.00	
474.000	NCI PAY APPLICATIONS 14-17		$227,433.16	
(493) Debt Service		**$600,000.00**	**$1,552,433.16**	**61.4%**
(500) GRANT EXPENSES				
500.000	GRANT EXPENSES		$15,000.00	
501.000	LSA LIGHTING GRANT		$102,200.00	
502.000	GENERAL GRANT ENGINEERING EXPENSES		$3,000.00	
(500) Grant Expenses		**-**	**$120,200.00**	
TOTAL EXPENDITURES		**$3,416,979.28**	**$5,095,596.51**	**32.9%**

Sewer Fund Summary and Line Items

BOROUGH OF ALDAN - 2027 SEWER BUDGET

Account	Description	2026 Budget	2027 Proposed	% Change
REVENUE				
	Cash on Hand	$113,256.00	$50,000.00	(55.9%)
364.110	Sewage charges - current year	$659,423.88	$795,455.00	20.6%
364.140	Reserve Transfer	$72,771.00		(100%)
	TOTAL SEWER REVENUE	**$845,450.88**	**$845,455.00**	**0.0%**
EXPENDITURES				
	DELCORA treatment charges	$825,455.00	$801,308.00	(2.9%)
	Sewer repairs and maintenance	$20,000.00	$44,075.00	120.4%
	TOTAL SEWER EXPENDITURES	**$845,455.00**	**$845,455.00**	**0.0%**
RATE REVIEW				
	Budgeted sewer units		2030	
	Required annual sewer charge per unit	$324.36	$391.85	20.8%
	Revenue less expenditures		**$0.00**	

Trash Fund Summary and Line Items

BOROUGH OF ALDAN - 2027 TRASH AND RECYCLING BUDGET

Account	Description	2026 Budget	2027 Proposed	% Change
REVENUE				
364.300	Solid waste collection / trash charges	$698,000.00	$678,000.00	
364.600	Recycling revenue		$22,000.00	
	E-cycling		$6,000.00	
	TOTAL TRASH REVENUE	**$698,000.00**	**$706,000.00**	1.1%
EXPENDITURES				
426.000	Recycling collection and disposal		$22,000.00	
427.000	Solid waste collection and disposal	$698,000.00	$472,515.00	
427.310	Solid waste weigh station fee		$205,485.00	
	E-cycling/Shredding Events		$6,000.00	
	TOTAL TRASH EXPENDITURES	**$698,000.00**	**$706,000.00**	1.1%
RATE REVIEW				
	Budgeted trash units		1748	
	Required annual trash charge per unit	$397.72	$403.89	1.6%
	Revenue less expenditures		**$0.00**	