



# FIRST QUARTER FINANCIAL REPORT

## FOR THE PERIOD ENDED JUNE 30, 2022 (UNAUDITED)

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Town of Amherst



## INTRODUCTION

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Quarterly financial reporting is being prepared by the Town of Amherst as a means of providing the community, council and the organization with a regular overview of financial and statistical information. Quarterly financial reporting is a strategic priority identified by council.

The primary information provided in the quarterly report is a comparison of the year to date budget amounts to actual revenues and expenditures for operating departments. All financial information is based on preliminary, unaudited information reported from the municipal finance system as of the report date. Seasonal variations in municipal operations may affect the proportion of revenues achieved or expenditures incurred to date.

This quarterly report provides information in seven parts:

*Organizational Structure, page 3*

- ℓ Hierarchy with departmental responsibilities.

*Commentary, page 4*

- ℓ Charts and comments

*Schedules of Operations, pages 5-7*

- ℓ Schedule of Operations – General Operating Fund – Revenues & Expenditures
- ℓ Schedule of Operations – General Operating Fund – Departmental & Mandatory Expenditures
- ℓ Schedule of Operations – Water Operating Fund – Revenues & Expenditures

*Statement of Financial Position, page 8*

- ℓ Consolidated Statement of Financial Position

*Capital Budget, pages 9-11*

- ℓ 2022/23 Capital budget with actual and committed costs

*Tax Rates, pages 12-13*

- ℓ General
- ℓ Mandatory Provincial Contribution Area Rate
- ℓ Community Support Area Rate

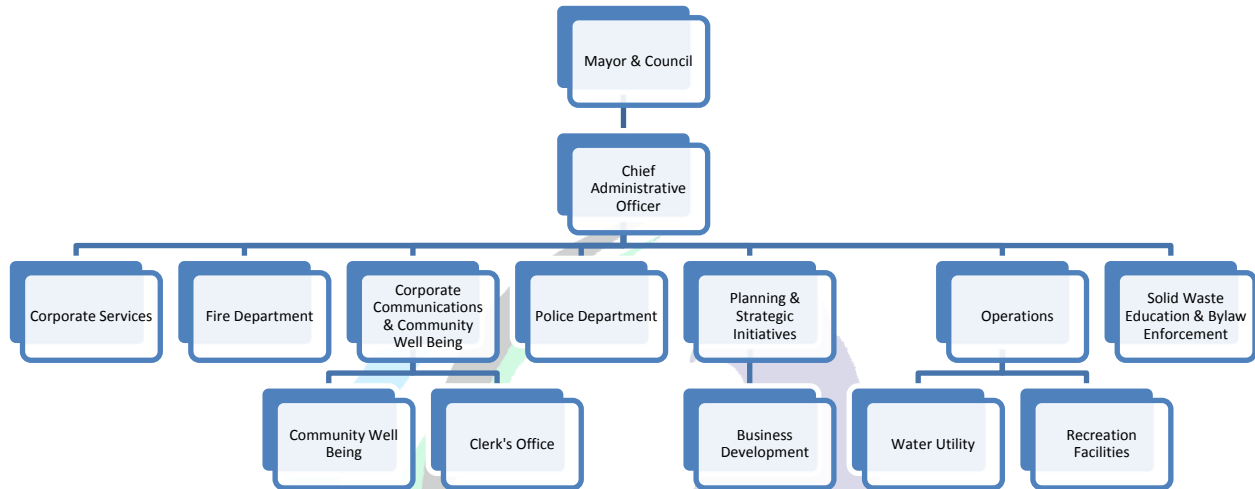
*Other Rates, pages 14 - 15*

- ℓ Deed Transfer Tax
- ℓ Uniform Charge – Solid Waste
- ℓ Sewer Rates
- ℓ Uniform Charge – Wastewater Treatment Facility
- ℓ Water Utility Rates

Quarterly financial reporting follows the fiscal year of the municipality which is April 1 through March 31.

## ORGANIZATIONAL STRUCTURE

Below is the organizational structure of the Town of Amherst with a brief description of each departments responsibilities.



### Corporate Services

- ✔ Accounting
- ✔ Finance & Human Resources
- ✔ Procurement
- ✔ Information Services Management

### Fire Department

- ✔ Fire Rescue
- ✔ Hazmat

### Corporate Communications & Community Well Being

- ✔ Corporate Communications
- ✔ Clerk's Office
  - Council & Committee Liaison
  - Records Management
- ✔ Community Well Being
  - ✔ Wellness
  - ✔ Programming
  - ✔ Community Events
  - ✔ Tourism

### Solid Waste Education & Bylaw Enforcement

- ✔ Building Inspection
- ✔ Unsanitary Premises
- ✔ Solid Waste Education

### Police Department

- ✔ Crime
- ✔ Major Crime
- ✔ Street Crime
- ✔ Crime Prevention
- ✔ Community Partnerships

### Planning & Strategic Initiatives

- ✔ Planning / Development
- ✔ Strategic Initiatives / Projects
- ✔ Inspections / Permits

### Business Development

- ✔ Investment Attraction
- ✔ Business Retention Expansion

### Operations

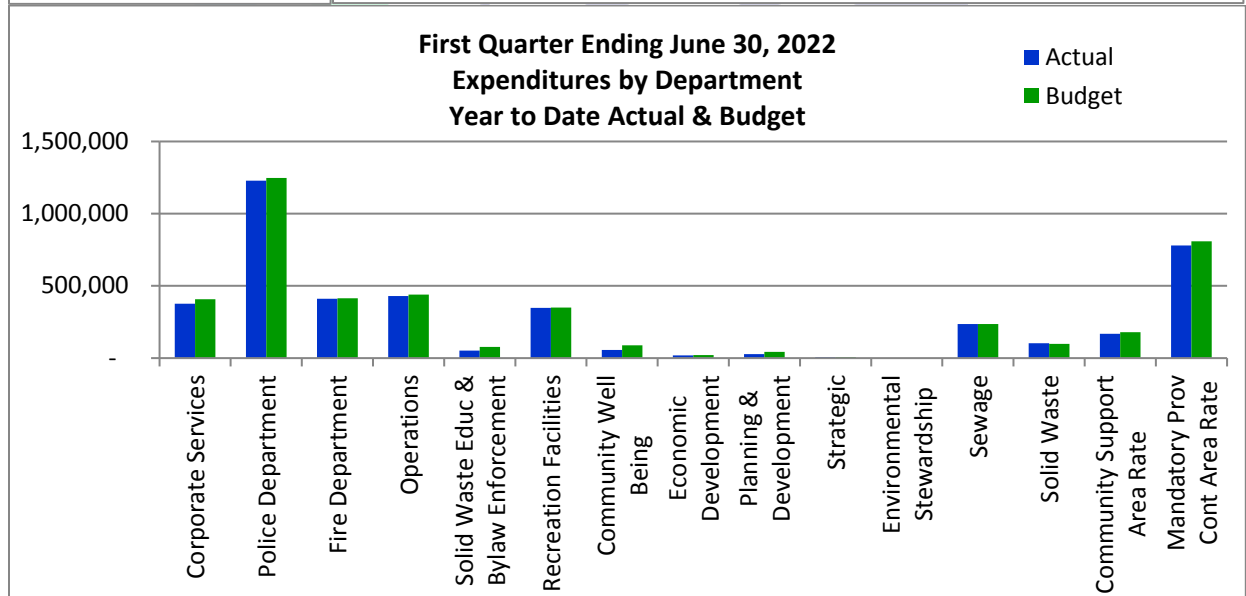
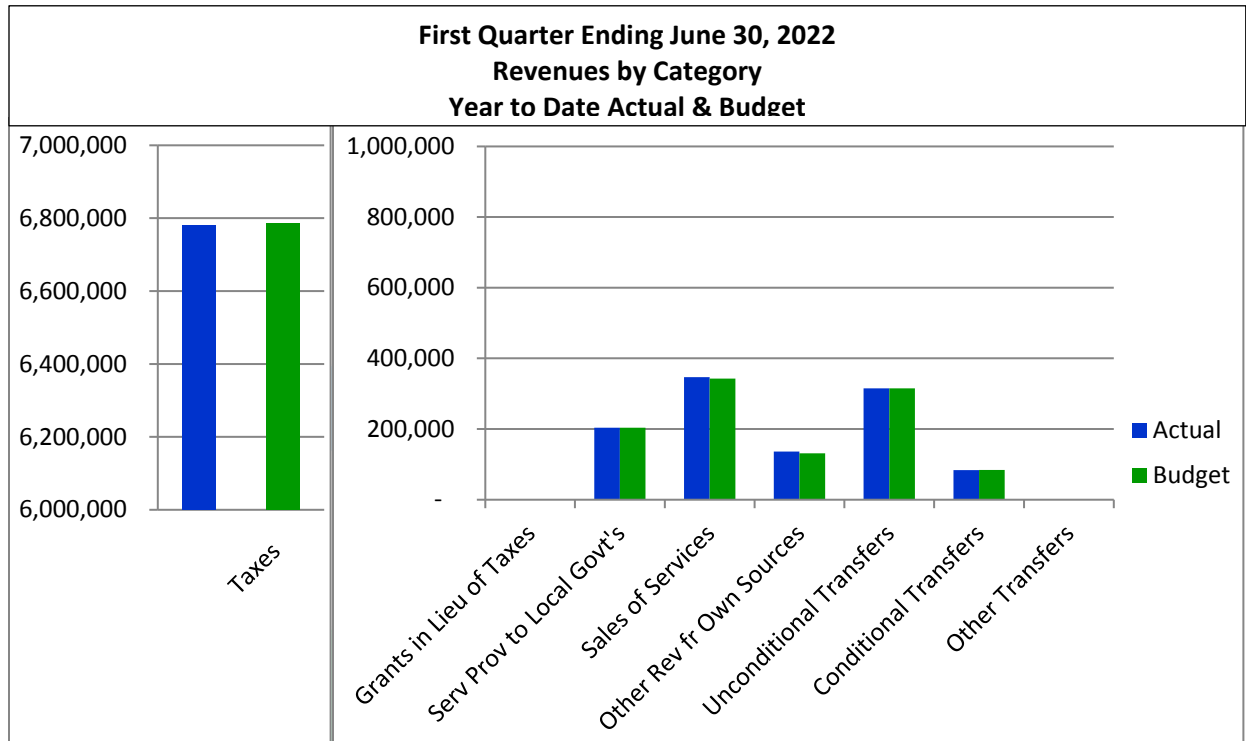
- ✔ Solid Waste
- ✔ Engineering
- ✔ Public Works
- ✔ Sewer
- ✔ Water

### Recreation - Facilities

- ✔ Stadium
- ✔ Parks / Playgrounds
- ✔ Robbs

COMMENTARY

Three months into the 2022/23 fiscal year the general operating fund has a surplus of \$183,547 compared to budget. The Town’s operating revenues are \$7,866,987 compared to the budgeted amount of \$7,861,725. The Town’s expenditures at the end of the first quarter are \$4,229,821 compared to the budgeted amount of \$4,408,106.



SCHEDULE OF OPERATIONS

**Town of Amherst**  
**Schedule of Operations - General Operating Fund**  
**For the Three Months Ended June 30, 2022**

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
<b>Revenues</b>				
Taxes	\$ 6,674,078	\$ 6,781,546	\$ 6,785,619	-\$ 4,073
Grants in Lieu of Taxes	24,460	-	-	-
Services Provided to Other Local Govt	196,479	203,519	203,587	-
Sales of Services	358,272	346,538	342,456	4,082
Other Revenue from Own Sources	105,482	136,395	131,067	5,328
Unconditional Transfers	315,096	315,096	315,096	-
Conditional Transfers	84,224	83,893	83,900	-
Other Transfers	-	-	-	-
<b>Total Revenues</b>	<b>7,758,091</b>	<b>7,866,987</b>	<b>7,861,725</b>	<b>5,262</b>
<b>Expenditures</b>				
Wages & Benefits	2,156,686	2,071,288	2,197,476	-
Administrative Costs	136,405	182,110	189,197	-
Building & Facility Costs	144,463	161,069	161,116	-
Vehicle & Equipment Costs	56,137	78,337	66,842	-
Materials & Supplies	49,610	89,678	87,659	-
Grants to Organizations	157,628	74,474	61,354	-
Other Municipal Costs	182,436	210,829	211,402	-
Fiscal Services	898,166	1,119,865	1,148,474	-
Fire Protection Charge	176,635	181,524	181,529	-
Tax Exemptions	108,607	101,592	113,053	-
Cost Recovery	-	-	-	-
<b>Total Expenditures</b>	<b>4,024,565</b>	<b>4,229,821</b>	<b>4,408,106</b>	<b>-</b>
<b>Surplus</b>	<b>3,733,526</b>	<b>\$ 3,637,166</b>	<b>\$ 3,453,619</b>	<b>\$ 183,547</b>

SCHEDULE OF OPERATIONS (cont'd)

**Town of Amherst**  
**Schedule of Operations - General Operating Fund**  
**Departmental and Mandatory Expenditures**  
**For the Three Months Ended June 30, 2022**

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
<b>Departmental Expenditures</b>				
Corporate	\$ 381,201	\$ 375,691	\$ 407,003	-\$ 31,312
Police	1,227,331	1,228,446	1,246,665	- 18,219
Fire	396,898	410,071	413,682	- 3,611
Operations	477,415	429,009	439,526	- 10,517
Solid Waste Educ & Bylaw Enforcement	27,447	51,230	76,040	- 24,810
Recreation Facilities	309,188	346,567	349,229	- 2,662
Community Well Being	73,161	55,976	87,976	- 32,000
Economic Development	20,818	17,955	20,583	- 2,628
Planning & Development	30,587	26,563	42,648	- 16,085
Environmental Stewardship	-	-	-	-
Strategic	-	5,923	6,000	- 77
Sewage	205,156	234,761	235,363	- 602
Solid Waste	104,947	101,515	97,248	4,267
Community Support Area Rate	256,443	166,929	178,398	- 11,469
<b>Total Departmental Expenditures</b>	<u>3,510,592</u>	<u>3,450,636</u>	<u>3,600,361</u>	<u>- 149,725</u>
<b>Mandatory Expenditures</b>				
Assessment Services	57,277	56,019	56,019	-
Corrections	27,414	27,038	27,688	- 650
Housing	-	263,502	291,411	- 27,909
Education	407,457	410,802	410,803	- 1
Regional Library	21,825	21,824	21,824	-
<b>Total Mandatory Expenditures</b>	<u>513,973</u>	<u>779,185</u>	<u>807,745</u>	<u>- 28,560</u>
<b>Grand Total Expenditures</b>	<u>\$ 4,024,565</u>	<u>\$ 4,229,821</u>	<u>\$ 4,408,106</u>	<u>-\$ 178,285</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$18,254 at the end of the first quarter. Revenues are over budget by \$6,524 and expenditures are under budget by \$11,730.

**Town of Amherst**  
**Schedule of Operations - Water Operating Fund**  
**For the Three Months Ended June 30, 2022**

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
<b>Revenues</b>				
Sale of Services	\$ -	\$ 8,321	\$ 8,300	\$ 21
Interest on o/s Water A/R	1,668	1,783	1,000	783
Misc Rev & Inc fr Other Non Utility	25	75	75	-
Metered Sales	312,880	355,123	350,397	4,726
Flat Rate Sales	41,913	45,309	44,860	449
Bulk Water Sales	4,950	4,800	4,250	550
Fire Protection	176,635	181,524	181,529	-
Private Hydrants	-	4,500	4,500	-
Sprinkler Service	-	-	-	-
<b>Total Revenues</b>	<b>538,071</b>	<b>601,435</b>	<b>594,911</b>	<b>6,524</b>
<b>Expenditures</b>				
Wages & Benefits	185,602	174,204	180,272	- 6,068
Administrative Costs	17,433	17,127	18,432	- 1,305
Building & Facility Costs	56,048	59,272	59,467	- 195
Vehicle & Equipment Costs	4,112	19,455	18,392	1,063
Materials & Supplies	12,746	38,904	41,763	- 2,859
Other Municipal Costs	69,013	63,326	65,692	- 2,366
Fiscal Services	25,728	71,876	71,876	-
<b>Total Expenditures</b>	<b>370,682</b>	<b>444,164</b>	<b>455,894</b>	<b>- 11,730</b>
<b>Surplus</b>	<b>\$ 167,389</b>	<b>\$ 157,271</b>	<b>\$ 139,017</b>	<b>\$ 18,254</b>

STATEMENT OF FINANCIAL POSITION

**Town of Amherst**  
**Consolidated Statement of Financial Position**  
**As at June 30, 2022**

	<u>As at June 30, 2022</u>	<u>As at June 30, 2021</u>
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 13,568,725	\$ 11,336,716
Receivables	<u>1,831,063</u>	<u>1,611,337</u>
	<u>15,399,788</u>	<u>12,948,053</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,884,076	2,018,222
Deferred revenue	480,617	410,298
Long term debt	<u>7,817,929</u>	<u>8,368,608</u>
	<u>10,182,621</u>	<u>10,797,127</u>
<b>Net assets (debt)</b>	<u>5,217,166</u>	<u>2,150,926</u>
<b>Non-financial assets</b>		
Prepaid expenses	30,839	34,509
Inventories of supplies	108,979	86,529
Deferred grant - solar garden	238,462	244,587
Capital assets (net of accumulated amortization)	64,576,327	64,769,621
Capital work in progress	<u>268,115</u>	<u>142,435</u>
	<u>65,222,723</u>	<u>65,277,681</u>
<b>Accumulated surplus</b>	<u>\$ 70,439,890</u>	<u>\$ 67,428,607</u>

CAPITAL BUDGET

Town of Amherst Capital Budget - 2022/23 Projects	Total Actual Committed & WIP Costs at June 30, 2022	2022/23 Budget
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<b>WATER CAPITAL BUDGET</b>		
Wellfield Generator <i>(carry over)</i>	19,189	240,000
New Dump Truck <i>(carry over)</i>	-	175,000
Water Meter Reading Handheld Device <i>(carry over)</i>	14,017	15,000
Fire Hydrant Replacement <i>(carry over)</i>	11,753	12,500
Water Meter Replacement <i>(carry over)</i>	11,262	12,500
Beacon Street - water main replacement	-	215,000
West Victoria Street ~ CNR to Hickman - water main replacement <i>[contingent on grant funding]</i>	-	820,400
McCully Street Booster Station - study & design	-	50,000
Inline Turbidimeters for PRV Chambers	-	20,000
New Service Truck	-	55,000
Street Sweeper/Hydro Excavator (20% water, 80% general)	76,296	76,300
Future Project Design Costs	-	30,000
Fire Hydrant Replacement	-	12,500
Water Meter Replacement	-	12,500
Acoustic Water Leak Detector	-	11,000
<b>WATER CAPITAL BUDGET TOTAL</b>	<b>132,517</b>	<b>1,757,700</b>

<b>GENERAL CAPITAL BUDGET</b>		
<b>EQUIPMENT</b>		
New Backhoe - sewer	-	198,000
New Street Sweeper (80% general, 20% water)	305,184	305,200
Server replacement (Town Hall)	-	19,200
LED Lighting upgrade	-	670,000
Electric Vehicle Charging Station (Qty - 2) - Level 2	-	23,000
Subtotal	<b>305,184</b>	<b>1,215,400</b>
<b>BUILDINGS / LAND</b>		
Solar for Community Buildings - WWTF <i>(carry over)</i>	-	198,905
Solar for Community Buildings - Reservoir property <i>(carry over)</i>	-	198,905
Works Garage - Security Doors <i>(carry over)</i>	14,079	15,000
Video Conference System for 5 Ratchford Street <i>(carry over)</i>	-	12,000
Industrial Park Directory Sign Replacement <i>(carry over)</i>	-	25,000
Library Door Replacement	-	35,000
Town Hall - New Roof	-	135,000
Works Garage - Heating / Cooling	-	50,000
Flag Pole (new - possibly 4th pole in front of YMCA)	-	6,000
Land Purchase	-	100,000
Land Sale	2,098	-
Subtotal	<b>16,176</b>	<b>775,810</b>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2022/23 Projects	Total Actual Committed & WIP Costs at June 30, 2022	2022/23 Budget
<b>LARGE MULTI - CATEGORY PROJECTS</b>		
West Victoria Street ~ CNR to Hickman - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street, curb, sidewalk <i>[contingent on grant funding]</i>	-	1,523,600
Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street <i>[contingent on grant funding]</i>	-	720,000
Beacon Street ~ Croft to Church - street, sanitary sewer, storm sewer, curb	3,554	225,000
Boylston Avenue ~ Milford to Elmwood - asphalt overlay, curb and storm sewer (corrugated)	10,139	210,000
Mitchell Court - asphalt overlay (widen) and curb	-	120,000
Future Project Design Costs	-	30,000
Subtotal	<b>13,693</b>	<b>2,828,600</b>
<b>STREETS</b>		
Chandler Road (O)	-	60,000
Harding Avenue (O)	-	80,000
McCully Street ~ Anson to CNR Mainline (CM)	-	128,000
Brownell Avenue (O)	-	45,000
Dale Street ~ Eddy to North Adelaide (O)	-	35,000
Rosewood Drive ~ Kimberly Court to Pinehurst (O)	-	40,000
Davison Street ~ Dickey to Queen (O)	-	20,000
Prince Arthur ~ Church to Acadia (CM)	-	105,000
Subtotal	-	<b>513,000</b>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
<b>SIDEWALKS</b>		
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	6,822	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	27,165	50,000
Albion Street ~ west side from Clinton to Highland Village	793	45,000
Regent Street ~ Elmwood to Spring (new)	-	23,000
Subtotal	<b>34,779</b>	<b>128,000</b>
<b>STORM/SANITARY SEWER</b>		
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i>	46,158	50,000
Racetrack Rd. Lift Station - Wet Well Wizard	14,260	15,000
Storm Water Management Plan	-	50,000
Subtotal	<b>60,418</b>	<b>115,000</b>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2022/23 Projects	Total Actual Committed & WIP Costs at June 30, 2022	2022/23 Budget
<b>FIRE DEPARTMENT</b>		
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i>	976	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	15,969	18,000
Fire Suppression Hose (set #1) - replacement <i>(carry over)</i>	-	52,000
Fire Truck - replace Ladder 4 - Aerial device	-	1,600,000
Air Compressor - replacement (Station unit)	-	20,000
Structural firefighting bunker gear (6-9 sets) - replacement	-	22,000
Fire suppression hose (Set # 2) - replacement	51,564	30,000
Fit Testing System	-	12,000
Subtotal	<u>68,509</u>	<u>1,761,000</u>
<b>POLICE DEPARTMENT</b>		
Ballistic Plates - Hard Body Armour - Carbine - 15 sets <i>(carry over)</i>	-	21,000
Smart Board - Community Room <i>(carry over)</i>	24,434	27,000
Patrol Vehicle #3	64,556	65,000
APD HVAC	-	18,000
APD In House Camera Systems and Adjustments	-	8,500
Treadmill	-	8,000
Subtotal	<u>88,990</u>	<u>147,500</u>
<b>RECREATION</b>		
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	-	25,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating <i>(carry over)</i>	-	200,000
Zero Turn Grass Catcher <i>(carry over)</i>	9,081	10,000
Brine Pump - Stadium <i>(carry over)</i>	-	20,000
Genotaph Renovations <i>(carry over)</i>	40,987	40,000
Truck (1/2 Ton) - to replace Ranger #2	-	40,000
Decorative Lighting	-	25,000
Beacon Street Park - Sponge Surface Repair	-	20,000
Dickey Park - Accessible Pathway (East Pleasant to Splash Pad)	-	28,400
Lions Park - Accessible Pathway (Hill Street to Play Structures)	-	31,000
Elmwood Drive Park - Accessible Entrance (Elmwood Drive to washrooms and food pantry)	-	8,000
Beacon Park - Accessible Pathway (Beacon Street to Play Structure)	-	5,000
Robb Complex - Replace Roof Main Building	-	10,000
Rotary Park - Play Equipment Replacement	-	40,000
Self Watering Planters	-	17,000
Community Events Trailer	-	15,000
Zero Turn Replacement c/w grass catcher	-	35,000
Robbs Lighting	-	200,000
Dog Park (Dickey Park - small dogs area)	-	20,000
Skate Park Upgrades (sun shelter and drinking fountain)	-	10,000
Subtotal	<u>50,068</u>	<u>799,400</u>
<b>GENERAL CAPITAL BUDGET TOTAL</b>	<b>637,818</b>	<b>8,283,710</b>
<b>GRAND TOTAL WATER &amp; GENERAL CAPITAL BUDGETS</b>	<b>770,335</b>	<b>10,041,410</b>

## TAX RATES

There are three different tax rates: general, mandatory provincial contribution area rate and the community support area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued bi-annually. The interim billing is 50% of the total prior year's bill and is due May 31, 2022. The final billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges then deducting the interim billing. The final bill is due September 30, 2022.

### Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, transportation and public works, economic development, recreation, as well as internal services performed by the Corporate Services department. The general operations rate remained the same for fiscal 2022/23.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. The Mandatory Provincial Contribution Area Rate remained the same for fiscal 2022/23. This rate includes the following provincial services:
  - ⌘ Education
    - ⌘ The Town is required to provide funding to the Chignecto Central Regional Centre for Education under the Education Act. This mandatory education contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment.
  - ⌘ Property Valuation Services Corporation (Assessment)
    - ⌘ The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total Property Valuation Services Corporation costs, based on the Town's share of the Uniform Assessment and the Town's share of assessment accounts across the province.
  - ⌘ Correction Services
    - ⌘ The Town is required to make a mandatory contribution to the province to fund the cost of correctional services. The contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment and the Town's share of dwelling units across the province.

TAX RATES (cont'd)

🌿 Housing

🌿 The Cobequid Housing Authority administers and manages public non-profit housing for seniors and families on low incomes within the Town. The Town is required to fund a portion of the prior year deficit of the Cobequid Housing Authority annually.

🌿 Regional Library

🌿 The Town is required to fund the Cumberland Public Library pursuant to a formula determined by the Province of Nova Scotia. The Town does not share in any surplus or deficits. In addition, the Town provides funds for the operating and maintenance of the library building which is included in the General Rate.

3. Community Support Area Rate – a rate that provides funding for services that, in the opinion of Council, provide support to the community. In 2022/23 the Community Support Area Rate remained the same as the prior year. These include support to the following organizations/events:

🌿 Grants to Organizations

🌿 'A' Fresh Start Grants

🌿 Youth Free Ice Time

🌿 Cumberland YMCA

🌿 Tax Exemption Policy

🌿 Tax Reduction Policy

🌿 Community Events

In summary, all tax and area rates are per \$100 of Assessment. The rates are as follows:

Residential / Resource	<u>2021/22</u>	<u>2022/23</u>
🌿 Residential / Resource Tax Rate	\$1.197	<b>\$1.197</b>
🌿 Mandatory Provincial Contributions Area Rate	\$0.402	<b>\$0.402</b>
🌿 Community Support Area Rate	<u>\$0.071</u>	<u><b>\$0.071</b></u>
Total Residential / Resource Rates	\$1.670	<b>\$1.670</b>
Commercial	<u>2021/22</u>	<u>2022/23</u>
🌿 Commercial Tax Rate	\$3.997	<b>\$3.997</b>
🌿 Mandatory Provincial Contributions Area Rate	\$0.402	<b>\$0.402</b>
🌿 Community Support Area Rate	<u>\$0.071</u>	<u><b>\$0.071</b></u>
Total Commercial Rates	\$4.470	<b>\$4.470</b>

OTHER RATES

1. Deed Transfer Tax

When land/property is sold a Deed Transfer Tax (DTT) may be applicable. The Deed Transfer Tax rate is set by the Town and the DTT payable is calculated based on the sale price of the property. Deed Transfer Tax is collected on behalf of the Town through the Land Registration Office when the deed is registered/recorded.

For the 2022/23 fiscal year the deed transfer tax will remain the same at 1.25%.

2. Uniform Charge

Solid Waste Management Uniform Charge

This uniform charge is levied on each dwelling unit within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units.

The uniform charge for 2022/23 to be levied is \$185 (2021/22 - \$185).

3. Sewer Rates

Effective April 1, 2015 there was a sewer base charge added to the metered quarterly bills. This new base charge was implemented because of the removal of the uniform charge for the wastewater treatment facility. Sewer services in the Town of Amherst are billed through one of the following methods:

Sewer Metered – consumption volume is determined by the Amherst Water Utility

Sewer Consumption Rate (per cubic meter)

Residential - \$0.99 per cubic meter of metered water consumption

Commercial - \$0.49 per cubic meter of metered water consumption

Sewer Base Charges (Quarterly)

Size of Meter

5/8"	\$ 18.00
3/4"	\$ 27.00
1"	\$ 43.75
1.5"	\$ 86.00
2"	\$ 136.25
3"	\$ 271.25
4"	\$ 500.00

Sewer Non-Metered Customers

For non-metered customers in unmetered mobile home parks, the park owner shall pay \$178.53 per dwelling unit per annum.

OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
  - ℓ As of April 1, 2015 the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
  - ℓ The uniform charge for unmetered mobile homes within a land leased community for 2022/23 to be levied is \$72 (2021/22 - \$72).

4. Water Utility Rates

The Town of Amherst Water Utility is regulated by the Nova Scotia Utility and Review Board (NSUARB). The most recent water rate study was approved by the NSUARB on March 29, 2022. In accordance with the NSUARB Order for the 2022/23 fiscal year, the rates are as follows:

Water Base Charges (Quarterly)	
ℓ Un Metered	\$ 89.72
ℓ Size of Meter	
ℓ 5/8"	\$ 36.95
ℓ ¾"	\$ 53.76
ℓ 1"	\$ 87.39
ℓ 1.5"	\$ 171.47
ℓ 2"	\$ 272.35
ℓ 3"	\$ 541.39
ℓ 4"	\$ 844.05
ℓ 6"	\$1,684.78
ℓ 8"	\$3,029.95

Water Consumption Rate (per cubic meter)  
 ℓ \$0.828 per cubic meter

The Town of Amherst bills water and sewer together quarterly. The fiscal year quarters are April to June, July to September, October to December and January to March.