



THIRD QUARTER FINANCIAL REPORT

FOR THE PERIOD ENDED DECEMBER 31, 2022 (UNAUDITED)

Town of Amherst



INTRODUCTION

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

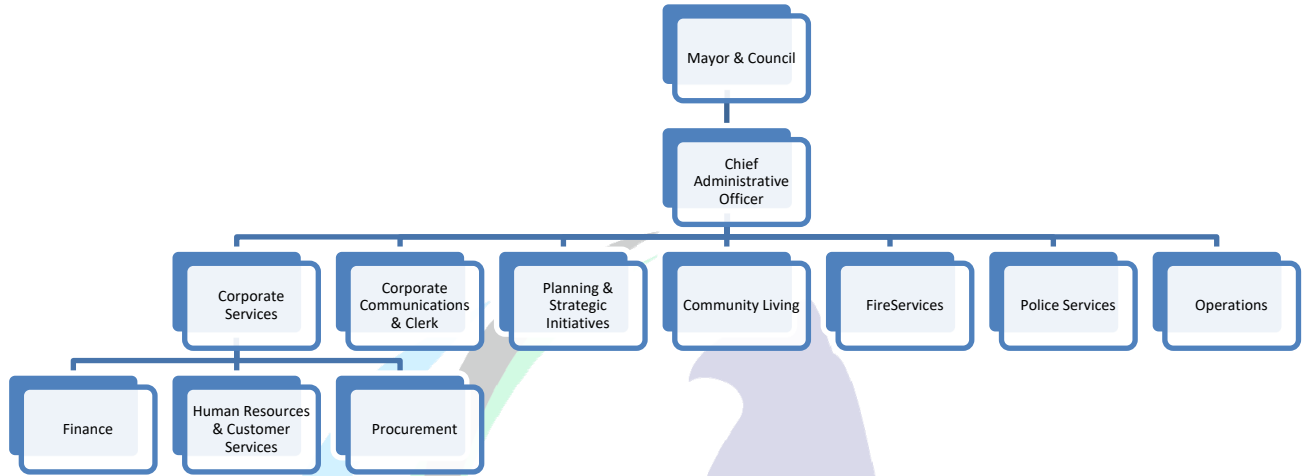
Other Rates, pages 14 - 15

- 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

- ✔ Finance
 - Accounting
 - Budgeting
 - Accounts Payable
- ✔ Human Resources & Customer Services
 - Property Taxes
 - Water/Sewer Billing
 - Customer Service
 - Human Resources
- ✔ Procurement

Corporate Communications & Clerk

- ✔ Corporate Communications
- ✔ Clerk's Office
 - Council & Committee Liaison
 - Records Management
- ✔ Information Services

Planning & Strategic Initiatives

- ✔ Planning / Development
- ✔ Strategic Initiatives / Projects
- ✔ Inspections / Permits
- ✔ Unsightly Premises
- ✔ Business Development

Community Living

- ✔ Wellness
- ✔ Programming
- ✔ Community Events
- ✔ Tourism

Fire Services

- ✔ Fire Rescue
- ✔ Hazmat

Police Services

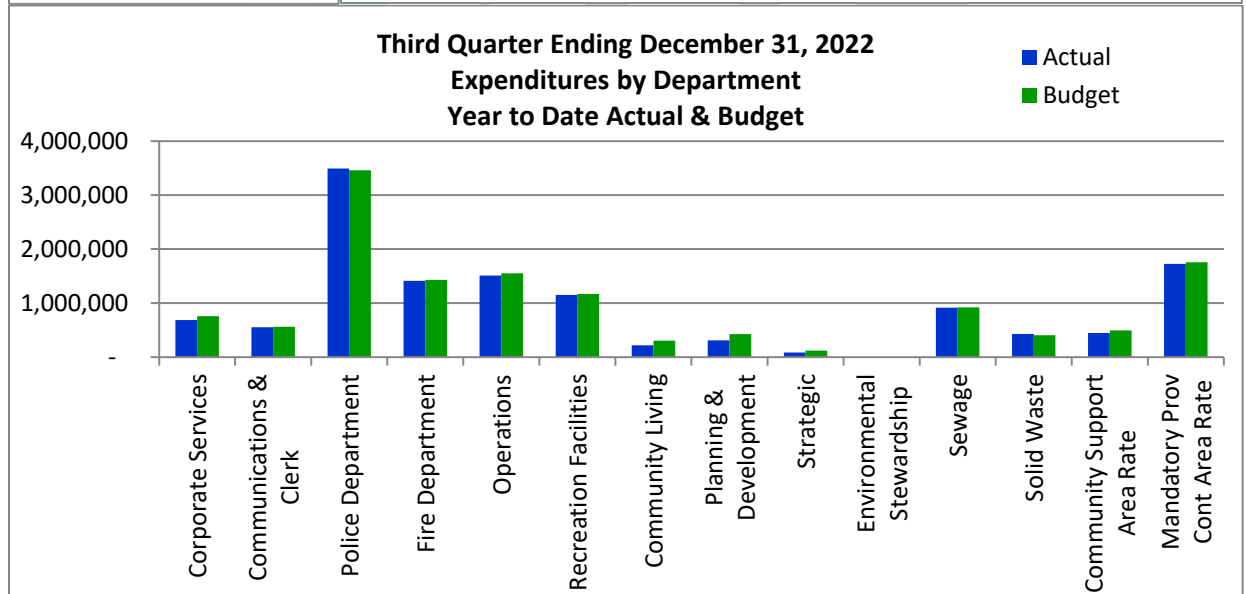
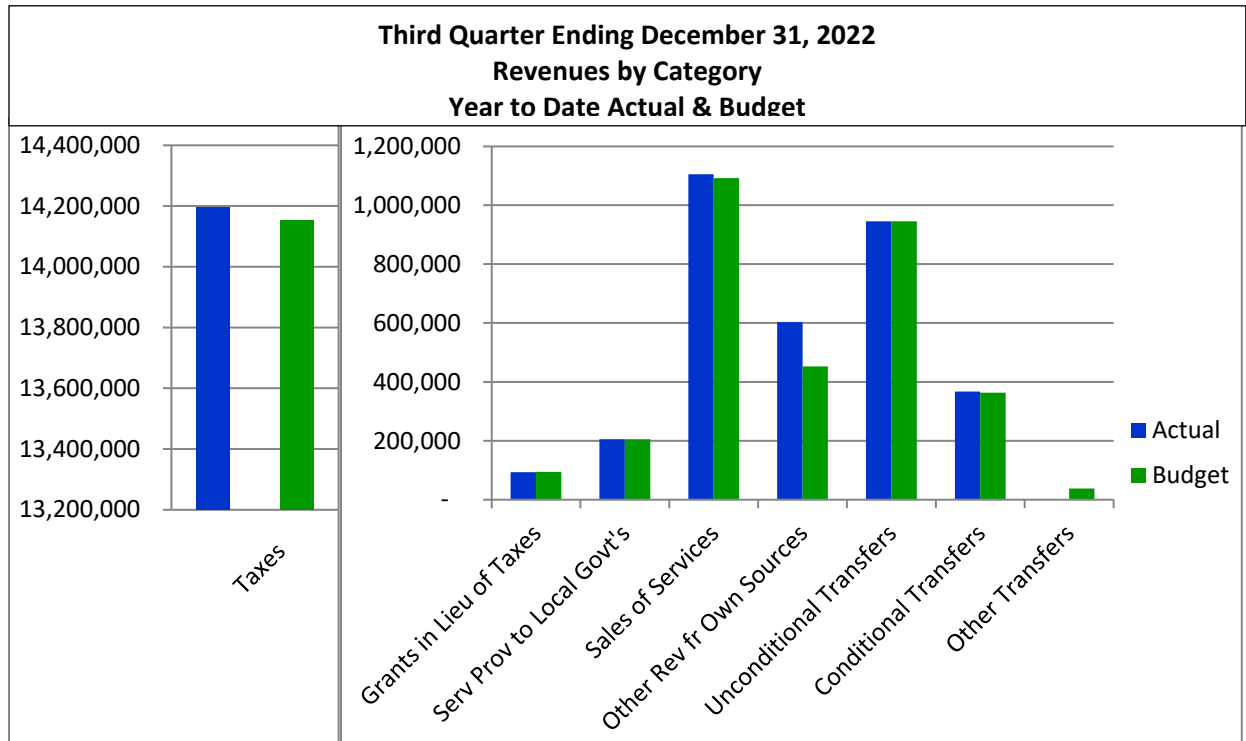
- ✔ Crime
- ✔ Major Crime
- ✔ Street Crime
- ✔ Crime Prevention
- ✔ Community Partnerships

Operations

- ✔ Engineering
- ✔ Public Works
- ✔ Solid Waste
- ✔ Sewer
- ✔ Water Utility
- ✔ Recreation - Facilities
 - ✔ Stadium
 - ✔ Parks / Playgrounds
 - ✔ Robbs

COMMENTARY

Nine months into the 2022/23 fiscal year the general operating fund has a surplus of \$593,810 compared to budget. The Town’s operating revenues are \$17,513,800 compared to the budgeted amount of \$17,342,709. The Town’s expenditures at the end of the third quarter are \$12,921,487 compared to the budgeted amount of \$13,344,206.



SCHEDULE OF OPERATIONS

Town of Amherst
Schedule of Operations - General Operating Fund
For the Nine Months Ended December 31, 2022

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
Revenues				
Taxes	\$ 13,904,731	\$ 14,194,878	\$ 14,151,913	\$ 42,965
Grants in Lieu of Taxes	120,802	93,557	94,371	- 814
Services Provided to Other Local Govt	197,776	205,287	205,187	100
Sales of Services	1,067,779	1,104,717	1,091,947	12,770
Other Revenue from Own Sources	393,945	602,773	452,408	150,365
Unconditional Transfers	1,890,574	945,288	945,287	1
Conditional Transfers	313,038	367,300	363,596	3,704
Other Transfers	42,638	-	38,000	- 38,000
Total Revenues	17,931,283	17,513,800	17,342,709	171,091
Expenditures				
Wages & Benefits	6,638,603	6,710,280	6,977,490	- 267,210
Administrative Costs	503,670	583,853	610,704	- 26,851
Building & Facility Costs	534,028	578,015	584,913	- 6,898
Vehicle & Equipment Costs	283,951	312,935	279,455	33,480
Materials & Supplies	350,488	321,577	292,119	29,458
Grants to Organizations	257,337	319,301	297,117	22,184
Other Municipal Costs	761,331	898,249	922,287	- 24,038
Fiscal Services	3,054,062	2,701,688	2,711,031	- 9,343
Fire Protection Charge	529,909	544,584	544,585	- 1
Tax Exemptions	136,057	123,642	150,811	- 27,169
Cost Recovery	- 216,050	- 172,637	- 26,306	- 146,331
Total Expenditures	12,833,386	12,921,487	13,344,206	- 422,719
Surplus	5,097,897	\$ 4,592,313	\$ 3,998,503	\$ 593,810

SCHEDULE OF OPERATIONS (cont'd)

Town of Amherst
Schedule of Operations - General Operating Fund
Departmental and Mandatory Expenditures
For the Nine Months Ended December 31, 2022

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
Departmental Expenditures				
Corporate	\$ 769,667	\$ 686,340	\$ 756,994	-\$ 70,654
Communications & Clerk	\$ 540,495	\$ 552,239	\$ 560,722	- 8,483
Police	3,373,922	3,491,397	3,459,576	31,821
Fire	1,387,975	1,412,107	1,430,254	- 18,147
Operations	1,582,487	1,509,239	1,549,344	- 40,105
Recreation Facilities	1,079,852	1,150,099	1,168,789	- 18,690
Community Living	226,054	215,624	303,266	- 87,642
Planning & Development	239,507	308,015	425,358	- 117,343
Environmental Stewardship	-	-	-	-
Strategic	45,897	82,861	119,013	- 36,152
Sewage	1,009,192	913,265	919,735	- 6,470
Solid Waste	461,480	427,513	402,728	24,785
Community Support Area Rate	385,320	446,264	492,040	- 45,776
Total Departmental Expenditures	<u>11,101,848</u>	<u>11,194,963</u>	<u>11,587,819</u>	<u>- 392,856</u>
Mandatory Expenditures				
Assessment Services	114,553	84,028	84,029	- 1
Corrections	82,242	81,114	83,065	- 1,951
Housing	246,897	263,502	291,411	- 27,909
Education	1,222,371	1,232,406	1,232,408	- 2
Regional Library	65,475	65,474	65,474	-
Total Mandatory Expenditures	<u>1,731,538</u>	<u>1,726,524</u>	<u>1,756,387</u>	<u>- 29,863</u>
Grand Total Expenditures	<u>\$ 12,833,386</u>	<u>\$ 12,921,487</u>	<u>\$ 13,344,206</u>	<u>-\$ 422,719</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$45,194 at the end of the third quarter. Revenues are over budget by \$40,495 and expenditures are under budget by \$4,699.

Town of Amherst
Schedule of Operations - Water Operating Fund
For the Nine Months Ended December 31, 2022

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
Revenues				
Sale of Services	\$ 9,931	\$ 9,537	\$ 10,000	-\$ 463
Interest on o/s Water A/R	6,419	5,561	3,500	2,061
Misc Rev & Inc fr Other Non Utility	1,300	2,870	1,040	1,830
Metered Sales	920,000	1,087,475	1,051,192	36,283
Flat Rate Sales	125,821	126,271	125,912	359
Bulk Water Sales	12,300	6,525	8,500	- 1,975
Fire Protection	630,844	648,315	648,315	-
Private Hydrants	10,250	15,000	14,750	250
Sprinkler Service	14,300	17,250	15,100	2,150
Total Revenues	1,731,165	1,918,804	1,878,309	40,495
Expenditures				
Wages & Benefits	520,802	544,144	546,240	- 2,096
Administrative Costs	56,850	59,982	64,218	- 4,236
Building & Facility Costs	191,086	190,039	198,190	- 8,151
Vehicle & Equipment Costs	28,911	73,256	46,752	26,504
Materials & Supplies	137,252	178,042	179,563	- 1,521
Other Municipal Costs	219,436	223,267	238,466	- 15,199
Fiscal Services	112,998	169,570	169,570	-
Total Expenditures	1,267,335	1,438,300	1,442,999	- 4,699
Surplus	\$ 463,830	\$ 480,504	\$ 435,310	\$ 45,194

STATEMENT OF FINANCIAL POSITION

Town of Amherst
Consolidated Statement of Financial Position
As at December 31, 2022

	<u>As at December 31, 2022</u>	<u>As at December 31, 2021</u>
Financial Assets		
Cash and cash equivalents	\$ 12,433,934	\$ 13,054,206
Receivables	1,913,810	1,686,671
	<u>14,347,744</u>	<u>14,740,877</u>
Liabilities		
Accounts payable and accrued liabilities	1,694,088	2,184,954
Deferred revenue	432,108	406,634
Long term debt	7,817,929	8,758,608
	<u>9,944,126</u>	<u>11,350,196</u>
Net assets (debt)	<u>4,403,618</u>	<u>3,390,681</u>
Non-financial assets		
Prepaid expenses	56,293	33,798
Inventories of supplies	106,774	91,621
Deferred grant - solar garden	238,462	244,587
Capital assets (net of accumulated amortization)	64,576,327	64,769,621
Capital work in progress	2,770,722	1,647,657
	<u>67,748,579</u>	<u>66,787,283</u>
Accumulated surplus	<u>\$ 72,152,197</u>	<u>\$ 70,177,963</u>

CAPITAL BUDGET

Town of Amherst Capital Budget - 2022/23 Projects	Total Actual Committed & WIP Costs at December 31, 2022	2022/23 Budget
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WATER CAPITAL BUDGET		
Wellfield Generator <i>(carry over)</i>	223,720	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	7,231	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	31,943	40,000
New Service Truck	65,250	55,000
Street Sweeper/Hydro Excavator (20% water, 80% general)	76,296	76,300
Future Project Design Costs	-	
Future Project Design Costs - Dale Street	2,066	
Future Project Design Costs - Queen Street	5,368	
Future Project Design Costs - York Street	5,991	30,000
Fire Hydrant Replacement	12,869	12,500
Water Meter Replacement	-	12,500
Acoustic Water Leak Detector	10,428	11,000
Asphalt Recycler (25% water, 75% general)	20,857	20,900
WATER CAPITAL BUDGET TOTAL	499,050	1,798,600

GENERAL CAPITAL BUDGET		
EQUIPMENT		
New Backhoe - sewer	120,174	198,000
New Street Sweeper (80% general, 20% water)	305,184	305,200
Server replacement (Town Hall)	19,191	19,200
LED Lighting upgrade	-	670,000
Electric Vehicle Charging Station (Qty - 2) - Level 2	18,413	23,000
Sale of asset fees - GovDeals	3,167	-
Asphalt Recycler (75% general, 25% water)	62,572	62,600
Subtotal	528,701	1,278,000
BUILDINGS / LAND		
Solar for Community Buildings - WWTF <i>(carry over)</i>	143,228	198,905
Solar for Community Buildings - Reservoir property <i>(carry over)</i>	189,585	198,905
Works Garage - Security Doors <i>(carry over)</i>	18,803	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)	3,371	6,000
Land Purchase	95,344	100,000
Land Sale	2,098	-
Subtotal	452,429	775,810

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2022/23 Projects	Total Actual Committed & WIP Costs at December 31, 2022	2022/23 Budget
LARGE MULTI - CATEGORY PROJECTS		
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	17,590	225,000
Boylston Avenue ~ Milford to Elmwood - asphalt overlay, curb and storm sewer (corrugated)	214,489	210,000
Mitchell Court - asphalt overlay (widen) and curb	123,464	120,000
Future Project Design Costs	-	
Future Project Design Costs - Dale Street	4,011	
Future Project Design Costs - Queen Street	10,427	
Future Project Design Costs - York Street	11,630	30,000
Subtotal	381,611	2,828,600
STREETS		
Chandler Road (O)	87,053	60,000
Harding Avenue (O)	79,633	80,000
McCully Street ~ Anson to CNR Mainline (CM)	128,256	128,000
Brownell Avenue (O)	45,573	45,000
Dale Street ~ Eddy to North Adelaide (O)	33,810	35,000
Rosewood Drive ~ Kimberly Court to Pinehurst (O)	32,824	40,000
Davison Street ~ Dickey to Queen (O)	20,406	20,000
Prince Arthur ~ Church to Acadia (CM)	104,361	105,000
Subtotal	531,915	513,000
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
SIDEWALKS		
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>	63,977	50,000
Albion Street ~ west side from Clinton to Highland Village	13,396	45,000
Regent Street ~ Elmwood to Spring (new)	25,662	23,000
Subtotal	109,857	128,000
STORM/SANITARY SEWER		
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	14,376	15,000
Storm Water Management Plan	75,825	80,000
Subtotal	136,359	145,000

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2022/23 Projects	Total Actual Committed & WIP Costs at December 31, 2022	2022/23 Budget
FIRE DEPARTMENT		
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>	51,564	52,000
Fire Truck - replace Ladder 4 - Aerial device	2,084,677	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	-	30,000
Fit Testing System	-	12,000
Subtotal	2,153,186	1,761,000
POLICE DEPARTMENT		
Ballistic Plates - Hard Body Armour - Carbine - 15 sets <i>(carry over)</i>	19,785	21,000
Smart Board - Community Room <i>(carry over)</i>	26,715	27,000
Patrol Vehicle #3	64,556	65,000
APD HVAC	-	18,000
APD In House Camera Systems and Adjustments	-	8,500
Treadmill	6,569	8,000
Subtotal	117,625	147,500
RECREATION		
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	25,086	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>	11,700	20,000
Cenotaph Renovations <i>(carry over)</i>	40,987	40,000
Truck (1/2 Ton) - to replace Ranger #2	-	40,000
Decorative Lighting	23,389	25,000
Beacon Street Park - Sponge Surface Repair	-	20,000
Dickey Park - Accessible Pathway (East Pleasant to Splash Pad)	32,260	28,400
Lions Park - Accessible Pathway (Hill Street to Play Structures)	36,044	31,000
Elmwood Drive Park - Accessible Entrance (Elmwood Drive to washrooms and food pantry)	7,796	8,000
Beacon Park - Accessible Pathway (Beacon Street to Play Structure)	4,880	5,000
Robb Complex - Replace Roof Main Building	-	10,000
Rotary Park - Play Equipment Replacement	-	40,000
Self Watering Planters	15,340	17,000
Community Events Trailer	8,645	15,000
Zero Turn Replacement c/w grass catcher	-	35,000
Robbs Lighting	-	200,000
Dog Park (Dickey Park - small dogs area)	9,057	20,000
Skate Park Upgrades (sun shelter and drinking fountain)	7,813	10,000
Subtotal	232,078	799,400
GENERAL CAPITAL BUDGET TOTAL	4,643,761	8,376,310
GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	5,142,811	10,174,910

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

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
¾"	\$ 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.