



# FIRST QUARTER FINANCIAL REPORT

## FOR THE PERIOD ENDED JUNE 30, 2024 (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 2024/25 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

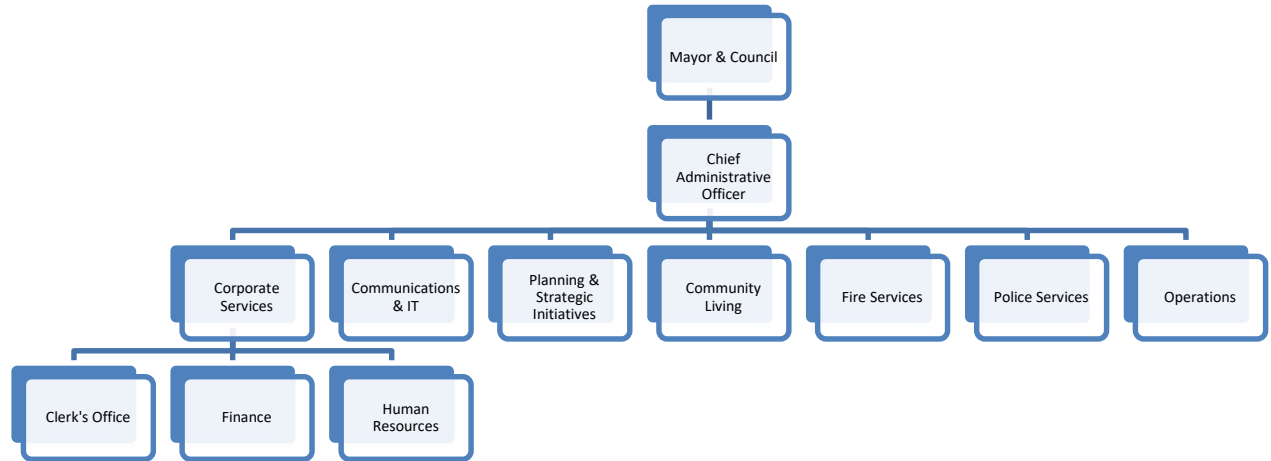
*Other Rates, pages 14 - 15*

- 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

- // Clerk's Office
  - // Council & Committee Liaison
  - // Records Management
- // Finance
  - // Accounting & Budgeting
  - // Accounts Payable
  - // Property Taxes
  - // Water/Sewer Billing
  - // Customer Service
- // Human Resources
  - // Human Resources
  - // Payroll
  - // Recruitment

### Communications & IT

- // Corporate Communications
- // Procurement
- // 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

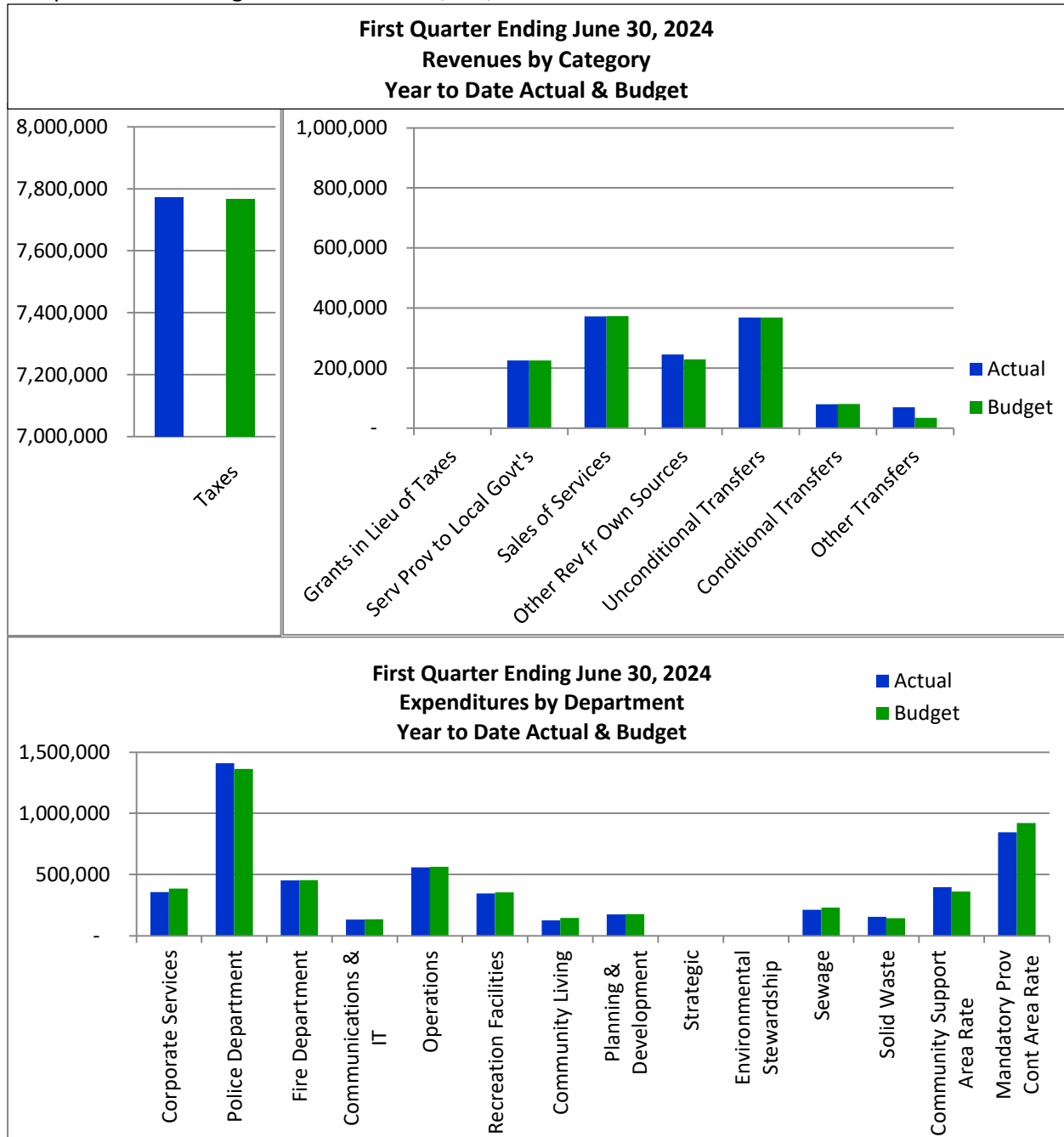
- // Crime
- // Major Crime
- // Street Crime
- // Crime Prevention
- // Community Partnerships

### Operations

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

COMMENTARY

Three months into the 2024/25 fiscal year the general operating fund has a surplus of \$126,486 compared to budget. The Town’s operating revenues are \$9,128,761 compared to the budgeted amount of \$9,075,807. The Town’s expenditures at the end of the first quarter are \$5,149,115 compared to the budgeted amount of \$5,222,647.



SCHEDULE OF OPERATIONS

**Town of Amherst**  
**Schedule of Operations - General Operating Fund**  
**For the Three Months Ended June 30, 2024**

	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024/25 Variance
<b>Revenues</b>				
Taxes	\$ 6,950,270	\$ 7,771,574	\$ 7,767,524	\$ 4,050
Grants in Lieu of Taxes	-	-	-	-
Services Provided to Other Local Govt	216,871	224,946	224,946	-
Sales of Services	373,150	371,554	372,692	- 1,138
Other Revenue from Own Sources	234,919	244,491	228,809	15,682
Unconditional Transfers	315,096	368,319	368,319	-
Conditional Transfers	165,389	79,127	79,767	- 640
Other Transfers	-	68,750	33,750	35,000
<b>Total Revenues</b>	<u>8,255,695</u>	<u>9,128,761</u>	<u>9,075,807</u>	<u>52,954</u>
<b>Expenditures</b>				
Wages & Benefits	2,297,223	2,483,769	2,482,207	1,562
Administrative Costs	254,846	239,990	240,862	- 872
Building & Facility Costs	208,979	176,827	186,975	- 10,148
Vehicle & Equipment Costs	102,582	99,237	93,747	5,490
Materials & Supplies	220,838	99,067	103,848	- 4,781
Grants to Organizations	184,075	264,004	229,004	35,000
Other Municipal Costs	272,128	325,472	320,915	4,557
Fiscal Services	1,182,996	1,182,206	1,257,406	- 75,200
Fire Protection Charge	184,408	189,772	189,769	3
Tax Exemptions	114,476	122,269	122,269	-
Cost Recovery	- 48,884	- 33,498	- 4,355	- 29,143
<b>Total Expenditures</b>	<u>4,973,667</u>	<u>5,149,115</u>	<u>5,222,647</u>	<u>- 73,532</u>
<b>Surplus</b>	<u>3,282,028</u>	<u>\$ 3,979,646</u>	<u>\$ 3,853,160</u>	<u>\$ 126,486</u>

SCHEDULE OF OPERATIONS (cont'd)

<b>Town of Amherst</b>				
<b>Schedule of Operations - General Operating Fund</b>				
<b>Departmental and Mandatory Expenditures</b>				
<b>For the Three Months Ended June 30, 2024</b>				
	2023/24	2024/25	2024/25	2024/25
	Actual	Actual	Budget	Variance
<b>Departmental Expenditures</b>				
Corporate	\$ 336,805	\$ 355,086	\$ 384,839	-\$ 29,753
Police	1,277,588	1,408,388	1,361,820	46,568
Fire	463,935	452,178	454,487	-
Communications & IT	126,695	130,560	132,850	-
Operations	621,057	557,208	561,636	-
Recreation Facilities	387,558	343,857	354,001	-
Community Living	121,892	123,997	145,100	-
Planning & Development	150,347	173,405	176,177	-
Strategic	4,903	-	-	-
Environmental Stewardship	-	-	-	-
Sewage	239,374	210,697	229,048	-
Solid Waste	141,526	154,615	143,038	11,577
Community Support Area Rate	285,107	395,180	360,180	35,000
<b>Total Departmental Expenditures</b>	<u>4,156,787</u>	<u>4,305,171</u>	<u>4,303,176</u>	<u>1,995</u>
<b>Mandatory Expenditures</b>				
Assessment Services	27,498	27,893	28,874	-
Corrections	26,616	-	-	-
Housing	313,144	316,169	394,801	-
Education	427,797	472,881	472,881	-
Regional Library	21,825	27,001	22,915	4,086
<b>Total Mandatory Expenditures</b>	<u>816,880</u>	<u>843,944</u>	<u>919,471</u>	<u>- 75,527</u>
<b>Grand Total Expenditures</b>	<u>\$ 4,973,667</u>	<u>\$ 5,149,115</u>	<u>\$ 5,222,647</u>	<u>-\$ 73,532</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund has a surplus of \$13,075 at the end of the first quarter. Revenues are over budget by \$5,922 and expenditures are under budget by \$7,153.

**Town of Amherst**  
**Schedule of Operations - Water Operating Fund**  
**For the Three Months Ended June 30, 2024**

	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024/25 Variance
<b>Revenues</b>				
Sale of Services	\$ -	\$ 1,502	\$ 1,500	\$ 2
Interest on o/s Water A/R	1,117	1,598	1,000	598
Misc Rev & Inc fr Other Non Utility	50	300	300	-
Metered Sales	368,284	387,222	382,608	4,614
Flat Rate Sales	49,988	49,092	48,384	708
Bulk Water Sales	3,059	3,750	3,750	-
Fire Protection	184,408	189,772	189,772	-
Private Hydrants	-	-	-	-
Sprinkler Service	-	-	-	-
<b>Total Revenues</b>	<b>606,906</b>	<b>633,236</b>	<b>627,314</b>	<b>5,922</b>
<b>Expenditures</b>				
Wages & Benefits	187,465	207,356	210,785	- 3,429
Administrative Costs	17,292	20,271	20,353	- 82
Building & Facility Costs	68,850	54,983	56,754	- 1,771
Vehicle & Equipment Costs	9,145	13,490	13,862	- 372
Materials & Supplies	65,642	17,114	17,771	- 657
Other Municipal Costs	60,718	63,169	64,011	- 842
Fiscal Services	70,420	69,356	69,356	-
<b>Total Expenditures</b>	<b>479,532</b>	<b>445,739</b>	<b>452,892</b>	<b>- 7,153</b>
<b>Surplus</b>	<b>\$ 127,374</b>	<b>\$ 187,497</b>	<b>\$ 174,422</b>	<b>\$ 13,075</b>

STATEMENT OF FINANCIAL POSITION

**Town of Amherst**  
**Consolidated Statement of Financial Position**  
**As at June 30, 2024**

	<u>As at June 30, 2024</u>	<u>As at June 30, 2023</u>
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 14,491,441	\$ 17,065,375
Receivables	<u>2,387,488</u>	<u>1,774,162</u>
	<u>16,878,929</u>	<u>18,839,537</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,223,923	2,299,247
Deferred revenue	1,343,704	1,082,908
Long term debt	<u>5,739,677</u>	<u>7,034,386</u>
	<u>9,307,304</u>	<u>10,416,541</u>
<b>Net assets (debt)</b>	<u>7,571,625</u>	<u>8,422,996</u>
<b>Non-financial assets</b>		
Prepaid expenses	50,745	61,003
Inventories of supplies	102,155	105,746
Capital assets (net of accumulated amortization)	67,938,215	65,182,317
Capital work in progress	<u>301,818</u>	<u>264,910</u>
	<u>68,392,933</u>	<u>65,613,976</u>
<b>Accumulated surplus</b>	<u>\$ 75,964,558</u>	<u>\$ 74,036,973</u>

CAPITAL BUDGET

Town of Amherst Capital Budget - 2024/25 Projects	Total Actual Committed & WIP Costs at June 30, 2024	2024/25 Budget
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<b>WATER CAPITAL BUDGET</b>		
Dump Truck <i>(carry over)</i>	354,051	355,000
West Victoria Street ~ CNR to Hickman - water main replacement <i>[contingent on grant funding] (carry over)</i>	-	820,400
McCully Street Booster Station - study & design <i>(carry over)</i>	24,194	50,000
McCully Street Booster Station - upgrades <i>(carry over)</i>	-	300,000
Wellfield Engineering Design & Construction - Swab Launchers <i>(carry over)</i>	99,113	80,000
Wellfield Production Wells - replace pump in well P-3	15,658	60,000
Fire Hydrant Replacement	16,757	17,000
Water Meter Replacement	9,705	14,000
Backhoe	-	180,000
Russell Street - Phase 1	4,527	12,000
Russell Street - Phase 2	-	33,000
Upper Church Street - new housing development - housing related infrastructure	-	99,600
Marshview Drive - new housing development - Phase 1	3,833	50,000
Land purchases (potential) - Challenge Fund	521	275,000
<b>WATER CAPITAL BUDGET TOTAL</b>	<b>528,359</b>	<b>2,346,000</b>

<b>GENERAL CAPITAL BUDGET</b>		
<b>EQUIPMENT</b>		
LED Lighting upgrade <i>[contingent on grant funding] (carry over)</i>	-	670,000
Loader - Streets	-	275,000
1 Ton Dump Truck / Salt Truck	-	110,000
Line Laser System for Centreline Painter	2,072	8,000
Subtotal	<b>2,072</b>	<b>1,063,000</b>
<b>BUILDINGS / LAND</b>		
Town Hall - New Roof <i>(carry over)</i>	116,737	135,000
Four Fathers Library - HVAC Upgrade <i>(carry over)</i>	-	40,000
Land Purchase - 8 Lower LaPlanche Street <i>(carry over)</i>	-	10,000
Land Sale - Blaine Street	10,542	-
Street Light Poles - Industrial Park x 10 replacement	16,714	35,000
Security Cameras - Public Works Garage	3,386	8,000
Security Cameras - Stadium	-	13,000
Stadium - Wifi Equipment replacement	-	50,000
Town Hall - Accessibility Improvements - entrances and front counter	-	125,000
Industrial Park Signage Area Upgrades	-	24,000
Visitor Welcome Signage - Highway 2	-	10,000
Landscaping, fence and/or welcome sign - 8 Lower LaPlanche St	-	8,000
Subtotal	<b>147,379</b>	<b>458,000</b>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2024/25 Projects	Total Actual Committed & WIP Costs at June 30, 2024	2024/25 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] (carry over)</i>	-	1,523,600
Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street <i>[contingent on grant funding] (carry over)</i>	-	720,000
Russell Street - Phase 1	85,009	145,000
Russell Street - Phase 2	-	317,000
Upper Church Street - new housing development - housing related infrastructure	-	540,350
Marshview Drive - land purchase (year 2 of 3)	-	150,000
Marshview Drive - new housing development - Phase 1	54,246	200,000
Subtotal	<u>139,255</u>	<u>3,595,950</u>
<b>STREETS</b>		
Agnew ~ Clarence to Havelock (Overlay)	-	55,000
Allison ~ Elmwood to Spring (Overlay)	-	80,000
Anson ~ CNR Tracks to Chandler (Overlay)	-	115,000
Anson ~ Cornwall to Hickman (Overlay)	-	70,000
Arlington ~ All (Overlay)	-	22,000
Beacon Street ~ Croft to Church (Overlay)	-	50,000
Havelock ~ Prince Arthur to Spring (Overlay)	-	165,000
Robie ~ Clarence to Havelock (Overlay)	-	46,000
Sackville ~ Ernccliffe to Rambler (Overlay)	-	22,000
Townshend ~ Academy to Charles (Overlay)	-	18,000
Anson Avenue - CN Rail crossing repairs (completed by CN)	-	148,100
Rupert ~ Spring to Victoria (Cold Mill and Pave)	-	250,000
Subtotal	<u>-</u>	<u>1,041,100</u>
<b>SIDEWALKS</b>		
LaPlanche ~ east side Victoria to Lawrence (TOA)	28,589	35,000
Cornwall Street ~ Anson to Cordova (TOA)	9,947	10,000
Beacon ~ Croft to Church (TOA)	-	17,000
West Victoria ~ south side Hickman to CNR (TOA) - continuation of project from prior year	-	10,000
Derby ~ Victoria to Trail (new sidewalk) (TOA)	-	18,000
Trail ~ Clinton Street to NSCC and Southgate Village (new gravel trail) (TOA)	-	19,000
Tactile Plates ~ Victoria @ Havelock Intersection and Town Hall crosswalk	4,443	10,000
Subtotal	<u>42,979</u>	<u>119,000</u>
<b>STORMSEWER</b>		
Flood Mitigation Upgrades <i>(carry over)</i>	55,331	499,000
Lift Station Pump Rebuild/Replacement	4,676	50,000
Sludge reducing chemical feed pumps	9,277	9,000
Subtotal	<u>69,285</u>	<u>558,000</u>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2024/25 Projects	Total Actual Committed & WIP Costs at June 30, 2024	2024/25 Budget
<b>FIRE DEPARTMENT</b>		
Breathing Air Refilling Stations - replacement (Station unit) <i>(carry over)</i>	31,297	30,000
Wildland Coveralls (Qty 25) - replacement	-	20,000
Structural Firefighting Bunker Gear (6-9 sets) - replacement	-	22,000
Ventilation Fans (Qty 3) - replacement	-	22,000
Floor Scrubber - Apparatus floor	-	12,000
Subtotal	<u>31,297</u>	<u>106,000</u>
<b>POLICE DEPARTMENT</b>		
APD HVAC <i>(carry over)</i>	11,716	18,000
Body Armour and attachments - 20 Units <i>(carry over)</i>	29,606	30,000
Containment Equipment - 4 Carbines and accessories <i>(carry over)</i>	4,757	16,500
APX500 Radio Base and install	-	12,000
Vehicle - Patrol # 1	-	75,000
Dispatch Console and Software	-	115,000
Watch Guard Body Cameras & Storage (Qty 10)	-	50,000
Drone (APD / AFD)	47,668	65,000
Virtual Firearms Training Platform	-	250,000
Subtotal	<u>93,748</u>	<u>631,500</u>
<b>RECREATION</b>		
4 Stream Waste Receptacles for Parks (year 1 of 2) <i>(carry over)</i>	8,976	10,000
Replace Massey Tractor	52,595	50,000
Marsh Trail & Clinton Trail - Gate Enhancements	-	35,000
Replace Roof - Dickey Park Washrooms	-	10,000
Utility Trailer	-	12,000
Condenser Water Tank for Stadium	-	10,000
4 Stream Waste Receptacles for Parks (year 2 of 2)	9,226	10,000
Robb Complex 3 Scoreboards	42,979	70,000
Security Fencing - Angus Building Compound	-	22,000
Accessible Playground (contingent on grant funding)	-	600,000
Memorial - No. 2 Construction Battalion	1,710	19,000
Subtotal	<u>115,487</u>	<u>848,000</u>
<b>GENERAL CAPITAL BUDGET TOTAL</b>	<b>641,502</b>	<b>8,420,550</b>
<b>GRAND TOTAL WATER &amp; GENERAL CAPITAL BUDGETS</b>	<b>1,169,861</b>	<b>10,766,550</b>

## TAX RATES

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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, 2024. 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 27, 2024.

### 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, economic development, transportation and public works, recreation, community living, communications and information technology as well as internal services performed by the Corporate Services department. The general operations rate increased by \$0.012 for fiscal 2024/25.
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 decreased by \$0.008 for fiscal 2024/25. Effective 2024/25 municipalities are no longer responsible to fund Correction Services (the mandatory contribution to the province to fund the cost of correctional services). The Mandatory Provincial Contributions Area 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.

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. The Community Support Area Rate decreased by \$0.004 for fiscal 2024/25. This rate includes support for the following:

- ⌘ Grants to Organizations
- ⌘ Grant to Cumberland YMCA
- ⌘ Community Events
- ⌘ Tax Exemption Policy
- ⌘ Tax Reduction Policy

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

Residential / Resource	<u>2023/24</u>	<u>2024/25</u>
⌘ Residential / Resource Tax Rate	\$1.187	<b>\$1.199</b>
⌘ Mandatory Provincial Contributions Area Rate	\$0.383	<b>\$0.375</b>
⌘ Community Support Area Rate	<u>\$0.100</u>	<b><u>\$0.096</u></b>
Total Residential / Resource Rates	\$1.670	<b>\$1.670</b>
Commercial	<u>2023/24</u>	<u>2024/25</u>
⌘ Commercial Tax Rate	\$3.987	<b>\$3.999</b>
⌘ Mandatory Provincial Contributions Area Rate	\$0.383	<b>\$0.375</b>
⌘ Community Support Area Rate	<u>\$0.100</u>	<b><u>\$0.096</u></b>
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.

ℓ For the 2024/25 fiscal year the deed transfer tax will remain the same at 1.25%.

2. Uniform Charge

Solid Waste Management Uniform Charge

ℓ 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.

ℓ The uniform charge for 2024/25 to be levied is \$278 (2023/24 - \$268). The increase in the uniform charge for 2024/25 is due to the annual increase in the solid waste contract as well as an increase in tonnage and rates for tipping fees.

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:

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

Sewer Consumption Rate (per cubic meter)

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

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

Sewer Base Charges (Quarterly)

ℓ Size of Meter

ℓ 5/8" \$ 18.00

ℓ ¾" \$ 27.00

ℓ 1" \$ 43.75

ℓ 1.5" \$ 86.00

ℓ 2" \$ 136.25

ℓ 3" \$ 271.25

ℓ 4" \$ 500.00

ℓ Sewer Non-Metered Customers

ℓ 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 2024/25 to be levied is \$72 (2023/24 - \$72).

4. Water Utility Rates

- 5. 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 2024/25 fiscal year, the rates are as follows:

Water Base Charges (Quarterly)

ℓ Un Metered           \$ 95.81

ℓ Size of Meter

- 5/8"           \$ 39.49
- ¾"           \$ 57.48
- 1"           \$ 93.45
- 1.5"         \$ 183.40
- 2"           \$ 291.33
- 3"           \$ 579.15
- 4"           \$ 902.95
- 6"           \$1,802.39
- 8"           \$3,241.49

Water Consumption Rate (per cubic meter)

ℓ \$0.894 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.