



# SECOND QUARTER FINANCIAL REPORT

## FOR THE PERIOD ENDED SEPTEMBER 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

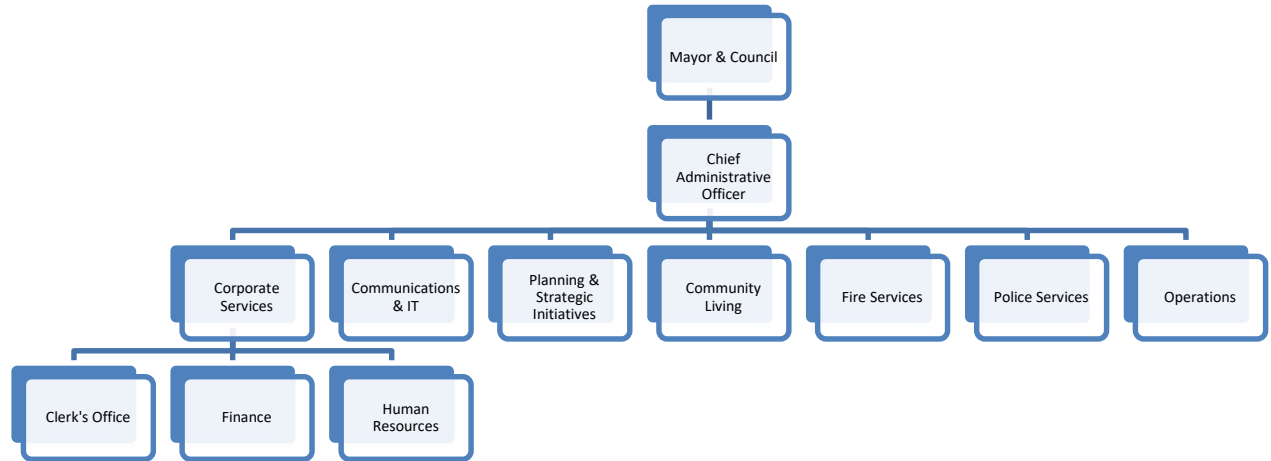
*Other Rates, pages 14 - 15*

- 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

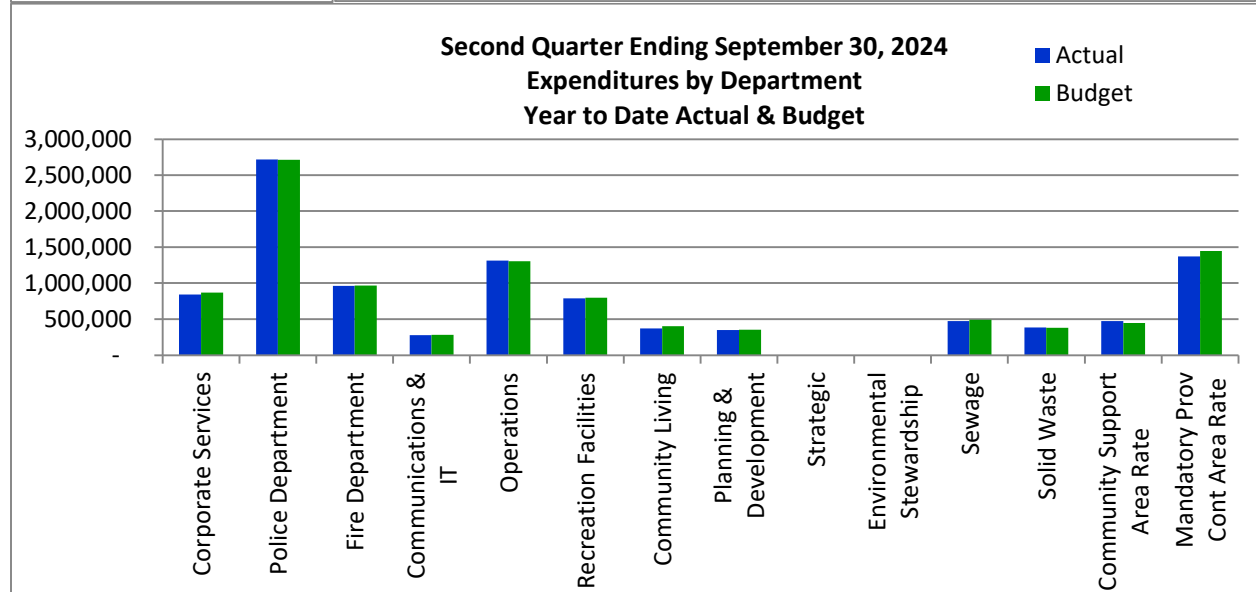
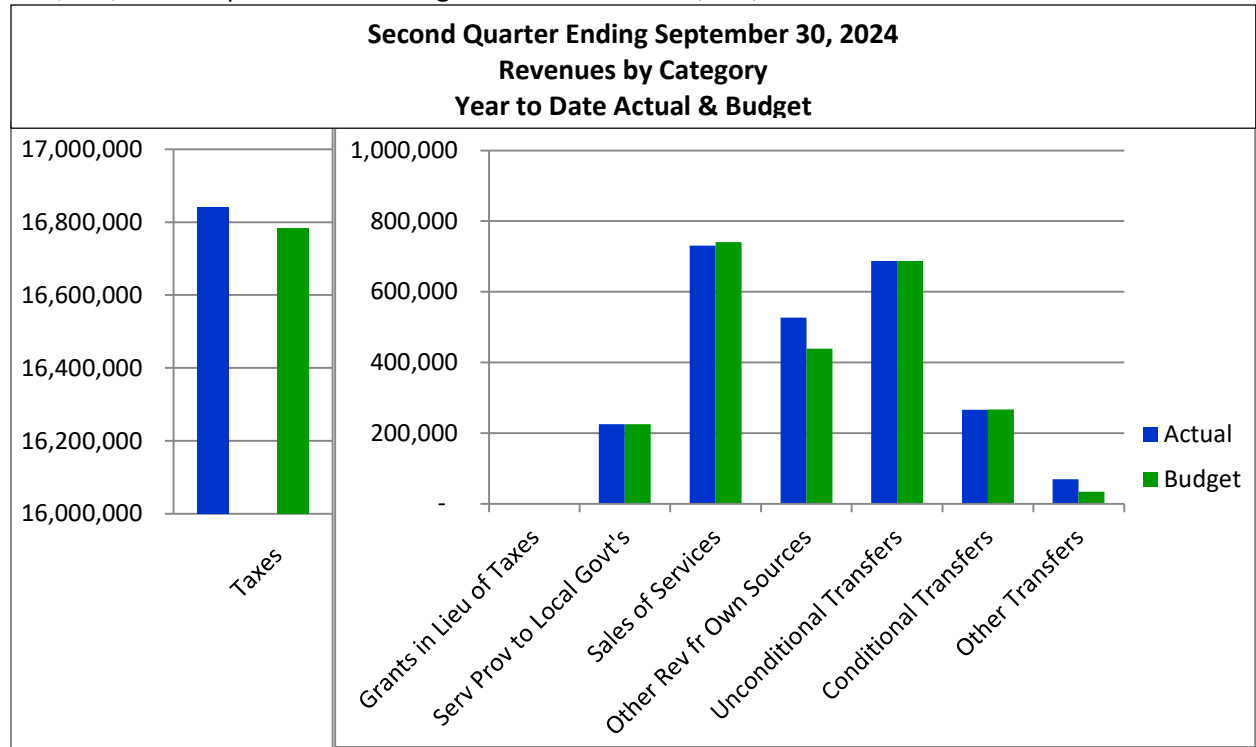
- // Crime
- // Major Crime
- // Street Crime
- // Crime Prevention
- // Community Partnerships

### Operations

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

COMMENTARY

Six months into the 2024/25 fiscal year the general operating fund has a surplus of \$298,701 compared to budget. The Town’s operating revenues are \$19,344,712 compared to the budgeted amount of \$19,173,567. The Town’s expenditures at the end of the second quarter are \$10,306,062 compared to the budgeted amount of \$10,433,618.



SCHEDULE OF OPERATIONS

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

	2023/24 <u>Actual</u>	2024/25 <u>Actual</u>	2024/25 <u>Budget</u>	2024/25 <u>Variance</u>
<b>Revenues</b>				
Taxes	\$ 15,722,130	\$ 16,842,223	\$ 16,783,287	\$ 58,936
Grants in Lieu of Taxes	-	-	-	-
Services Provided to Other Local Govt	216,871	224,946	224,946	-
Sales of Services	740,578	730,270	739,810	- 9,540
Other Revenue from Own Sources	544,386	526,287	438,899	87,388
Unconditional Transfers	630,192	686,638	686,637	1
Conditional Transfers	262,168	265,598	266,238	- 640
Other Transfers	12,750	68,750	33,750	35,000
<b>Total Revenues</b>	<u>18,129,075</u>	<u>19,344,712</u>	<u>19,173,567</u>	<u>171,145</u>
<b>Expenditures</b>				
Wages & Benefits	4,942,632	5,264,311	5,300,222	- 35,911
Administrative Costs	487,084	524,820	529,031	- 4,211
Building & Facility Costs	513,070	469,490	456,552	12,938
Vehicle & Equipment Costs	230,264	256,047	240,713	15,334
Materials & Supplies	319,706	393,073	404,345	- 11,272
Grants to Organizations	324,524	322,466	287,020	35,446
Other Municipal Costs	694,947	807,133	817,771	- 10,638
Fiscal Services	1,731,545	1,820,209	1,891,817	- 71,608
Fire Protection Charge	368,815	379,540	379,538	2
Tax Exemptions	132,026	138,919	138,919	-
Cost Recovery	- 87,149	- 69,946	- 12,310	- 57,636
<b>Total Expenditures</b>	<u>9,657,464</u>	<u>10,306,062</u>	<u>10,433,618</u>	<u>- 127,556</u>
<b>Surplus</b>	<u>8,471,611</u>	<u>\$ 9,038,650</u>	<u>\$ 8,739,949</u>	<u>\$ 298,701</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 Six Months Ended September 30, 2024</b>				
	2023/24	2024/25	2024/25	2024/25
	Actual	Actual	Budget	Variance
<b>Departmental Expenditures</b>				
Corporate	\$ 714,374	\$ 839,333	\$ 867,398	-\$ 28,065
Police	2,525,801	2,717,196	2,712,519	4,677
Fire	960,783	960,458	966,182	-
Communications & IT	243,690	276,672	280,300	-
Operations	1,117,071	1,313,728	1,301,636	12,092
Recreation Facilities	833,245	785,966	796,463	-
Community Living	350,087	369,734	402,190	-
Planning & Development	276,975	347,642	351,113	-
Strategic	24,299	-	-	-
Environmental Stewardship	-	-	-	-
Sewage	469,804	470,697	489,544	-
Solid Waste	374,208	381,010	378,191	2,819
Community Support Area Rate	446,510	471,908	443,939	27,969
<b>Total Departmental Expenditures</b>	<u>8,336,847</u>	<u>8,934,344</u>	<u>8,989,475</u>	<u>-</u>
<b>Mandatory Expenditures</b>				
Assessment Services	54,997	55,785	57,747	-
Corrections	53,232	-	-	-
Housing	313,144	316,169	394,801	-
Education	855,594	945,762	945,763	-
Regional Library	43,650	54,002	45,832	8,170
<b>Total Mandatory Expenditures</b>	<u>1,320,617</u>	<u>1,371,718</u>	<u>1,444,143</u>	<u>-</u>
<b>Grand Total Expenditures</b>	<u>\$ 9,657,464</u>	<u>\$ 10,306,062</u>	<u>\$ 10,433,618</u>	<u>-\$ 127,556</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund has a surplus of \$31,485 at the end of the second quarter. Revenues are over budget by \$20,784 and expenditures are under budget by \$10,701.

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

	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024/25 Variance
<b>Revenues</b>				
Sale of Services	\$ 50	\$ 1,501	\$ 1,550	-\$ 49
Interest on o/s Water A/R	4,286	3,905	2,250	1,655
Misc Rev & Inc fr Other Non Utility	600	525	850	-
Metered Sales	735,880	780,423	763,428	16,995
Flat Rate Sales	99,976	98,051	96,768	1,283
Bulk Water Sales	4,559	7,725	6,500	1,225
Fire Protection	474,190	487,980	487,980	-
Private Hydrants	250	-	-	-
Sprinkler Service	-	-	-	-
<b>Total Revenues</b>	<b>1,319,791</b>	<b>1,380,110</b>	<b>1,359,326</b>	<b>20,784</b>
<b>Expenditures</b>				
Wages & Benefits	375,526	434,631	434,607	24
Administrative Costs	43,251	60,042	61,716	-
Building & Facility Costs	133,379	139,120	140,319	-
Vehicle & Equipment Costs	25,211	30,211	31,981	-
Materials & Supplies	148,905	151,351	152,487	-
Other Municipal Costs	126,052	134,330	139,276	-
Fiscal Services	70,420	69,356	69,356	-
<b>Total Expenditures</b>	<b>922,744</b>	<b>1,019,041</b>	<b>1,029,742</b>	<b>- 10,701</b>
<b>Surplus</b>	<b>\$ 397,047</b>	<b>\$ 361,069</b>	<b>\$ 329,584</b>	<b>\$ 31,485</b>

STATEMENT OF FINANCIAL POSITION

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

	<b>As at September 30, 2024</b>	<b>As at September 30, 2023</b>
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 17,262,420	\$ 16,665,754
Receivables	3,482,522	3,769,887
	<u>20,744,942</u>	<u>20,435,641</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,894,614	1,509,378
Deferred revenue	1,335,437	1,064,736
Long term debt	5,739,677	7,034,386
	<u>8,969,728</u>	<u>9,608,500</u>
<b>Net assets (debt)</b>	<u>11,775,213</u>	<u>10,827,141</u>
<b>Non-financial assets</b>		
Prepaid expenses	54,034	61,693
Inventories of supplies	98,170	105,702
Capital assets (net of accumulated amortization)	67,938,215	65,182,317
Capital work in progress	1,409,509	3,346,036
	<u>69,499,927</u>	<u>68,695,748</u>
<b>Accumulated surplus</b>	<u>\$ 81,275,140</u>	<u>\$ 79,522,889</u>

CAPITAL BUDGET

Town of Amherst Capital Budget - 2024/25 Projects	Total Actual Committed & WIP Costs at September 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>	36,292	50,000
McCully Street Booster Station - upgrades <i>(carry over)</i>	-	300,000
Wellfield Engineering Design & Construction - Swab Launchers <i>(carry over)</i>	94,729	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	12,082	14,000
Backhoe	-	180,000
Russell Street - Phase 1	9,548	12,000
Russell Street - Phase 2	-	33,000
Upper Church Street - new housing development - housing related infrastructure	8,966	99,600
Marshview Drive - new housing development - Phase 1	43,226	50,000
Land purchases (potential) - Challenge Fund	521	275,000
Asphalt Recycler (25% water, 75% general)	41,714	41,750
<b>WATER CAPITAL BUDGET TOTAL</b>	<b>633,544</b>	<b>2,387,750</b>

<b>GENERAL CAPITAL BUDGET</b>		
<b>EQUIPMENT</b>		
LED Lighting upgrade <i>[contingent on grant funding] (carry over)</i>	-	670,000
Loader - Streets	-	331,000
1 Ton Dump Truck / Salt Truck	-	110,000
Line Laser System for Centreline Painter	8,985	8,000
Asphalt Recycler (25% water, 75% general)	125,143	125,250
Subtotal	<b>134,129</b>	<b>1,244,250</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	2,638	50,000
Town Hall - Accessibility Improvements - entrances and front counter	-	125,000
Industrial Park Signage Area Upgrades	-	24,000
Visitor Welcome Signage - Highway 2	2,223	10,000
Landscaping, fence and/or welcome sign - 8 Lower LaPlanche St	-	8,000
Subtotal	<b>152,241</b>	<b>458,000</b>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2024/25 Projects	Total Actual Committed & WIP Costs at September 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	100,771	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	90,734	200,000
Subtotal	<u>191,505</u>	<u>3,595,950</u>
<b>STREETS</b>		
Agnew ~ Clarence to Havelock (Overlay)	-	55,000
Allison ~ Elmwood to Spring (Overlay)	1,012	80,000
Anson ~ CNR Tracks to Chandler (Overlay)	-	115,000
Anson ~ Cornwall to Hickman (Overlay)	-	70,000
Arlington ~ All (Overlay)	17,944	22,000
Beacon Street ~ Croft to Church (Overlay)	40,781	50,000
Havelock ~ Prince Arthur to Spring (Overlay)	-	165,000
Robie ~ Clarence to Havelock (Overlay)	37,515	46,000
Sackville ~ Ernccliffe to Rambler (Overlay)	17,944	22,000
Townshend ~ Academy to Charles (Overlay)	14,681	18,000
Anson Avenue - CN Rail crossing repairs (completed by CN)	35,739	148,100
Rupert ~ Spring to Victoria (Cold Mill and Pave)	3,229	250,000
Subtotal	<u>168,845</u>	<u>1,041,100</u>
<b>SIDEWALKS</b>		
LaPlanche ~ east side Victoria to Lawrence (TOA)	31,468	35,000
Cornwall Street ~ Anson to Cordova (TOA)	9,947	10,000
Beacon ~ Croft to Church (TOA)	20,041	17,000
West Victoria ~ south side Hickman to CNR (TOA) - continuation of project from prior year	15,947	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	4,646	10,000
Subtotal	<u>82,049</u>	<u>119,000</u>
<b>STORMSEWER</b>		
Flood Mitigation Upgrades <i>(carry over)</i>	55,331	499,000
Lift Station Pump Rebuild/Replacement	39,978	50,000
Sludge reducing chemical feed pumps	11,741	9,000
Subtotal	<u>107,050</u>	<u>558,000</u>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2024/25 Projects	Total Actual Committed & WIP Costs at September 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
Self Contained Breathing Apparatus (SCBA) Cylinders	-	23,000
Combination Tool and Mini Cutter (Rescue / Extrication Tools)	-	57,000
Subtotal	<u>31,297</u>	<u>186,000</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	22,663	115,000
Watch Guard Body Cameras & Storage (Qty 10)	-	50,000
Drone (APD / AFD)	47,668	65,000
Virtual Firearms Training Platform	230,950	250,000
Subtotal	<u>347,361</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	52,380	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	41,263	70,000
Security Fencing - Angus Building Compound	-	22,000
Accessible Playground (contingent on grant funding)	-	600,000
Memorial - No. 2 Construction Battalion	14,219	19,000
Utility Trailer	8,222	8,250
Subtotal	<u>134,287</u>	<u>856,250</u>
<b>GENERAL CAPITAL BUDGET TOTAL</b>	<b>1,348,764</b>	<b>8,690,050</b>
<b>GRAND TOTAL WATER &amp; GENERAL CAPITAL BUDGETS</b>	<b>1,982,308</b>	<b>11,077,800</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 was 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.