

# MUNICIPAL REPORTING SYSTEM

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**SOE – Budget (SOE-B) User Guide**  
May 2025

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Municipal Reporting System  
SOE-Budget (SOE-B) User Guide  
Municipal Affairs  
May 2025

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# Introduction

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## **The SOE – Budget (SOE-B) is user friendly**

- You can use Excel functionalities such as calculating numbers in a cell.
- You can provide comments on each schedule if needed.
- Line numbers with schedule name – you can easily tell which line item is located on which schedule.

## **The SOE-B has helpful features**

- “Help” tips are embedded in schedules for easy reference.
- Validation checks are presented in a separate sheet for easy access.
- Auto-filled schedules and lines are available for your convenience.

## **The SOE-B has the following two schedules:**

- NOE – Non-consolidated General Operating Fund Estimates
- SE – Explanation of Variances in Standard Expenditures – Percentage Change

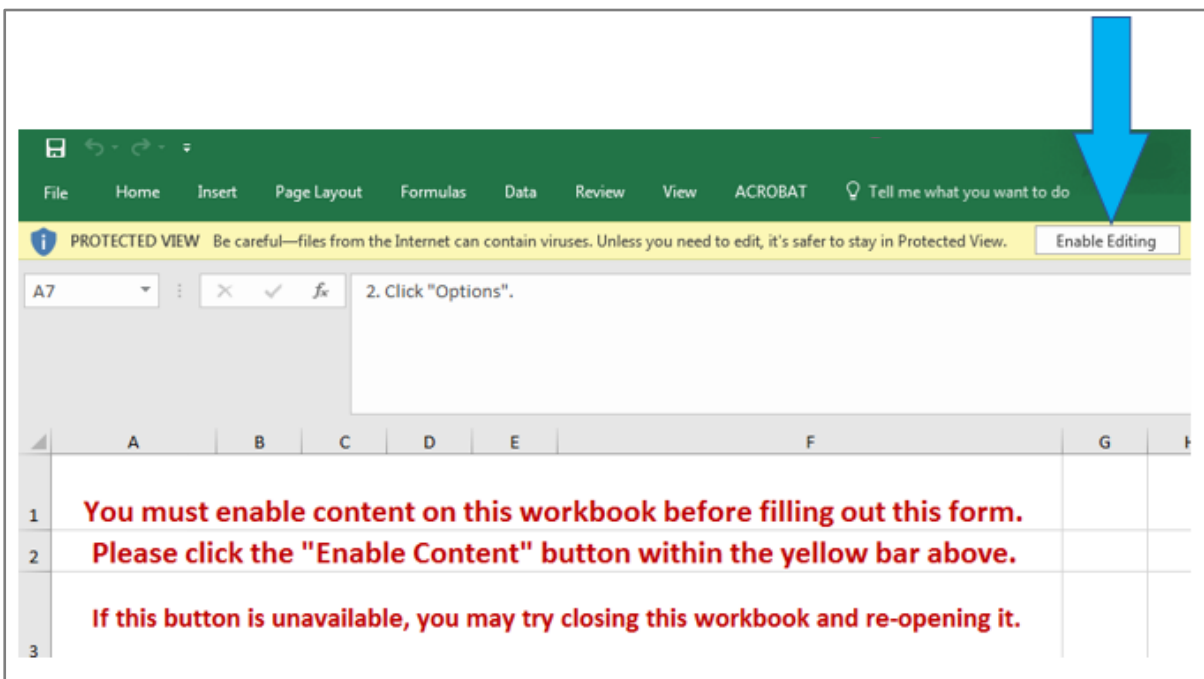
# How to load SOE-B schedules



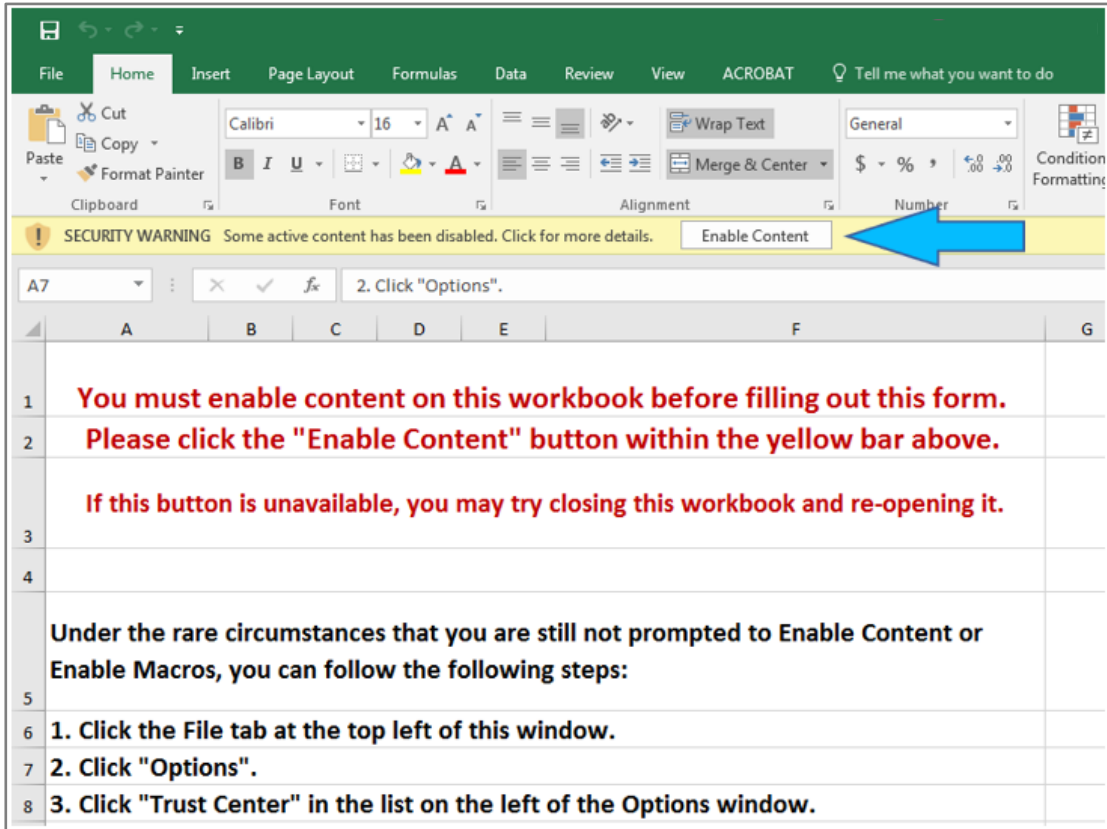
You may encounter technical difficulties loading the SOE-B if you have a new computer or have downloaded a new version of Excel recently.

Please complete Step 1 and 2 **before** logging into the Municipal Reporting System (MRS).

1. Watch the instructional video provided by the Municipal Finance team
2. On your computer, install the “Certificate” provided by the Municipal Finance team
3. Log into the [Municipal Reporting System](https://municipal-reporting.novascotia.ca/) (<https://municipal-reporting.novascotia.ca/>)
4. Download FIR and click “Enable Editing” button on top.

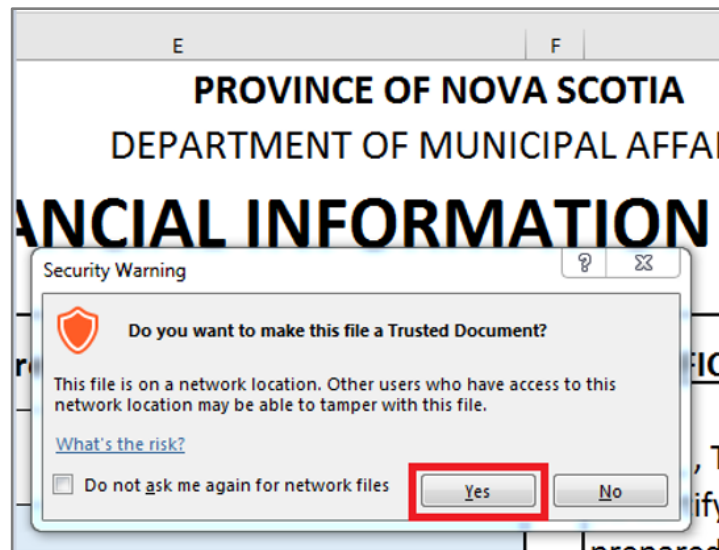


5. After enabling editing, click the “Enable Content” button on top to load SOE-B schedules.



Once you click the “Enable Content”, a loading page will come up and say “**Loading sheets, please wait...**”. It may take about 10 seconds for the form to load.

The security warning box may appear, select **YES** to continue:



# Completing the SOE-B

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This guide gives you information about how to fill out the SOE-B as quickly and efficiently as possible.

Note: Unless otherwise noted, all legislative references are to the Financial Reporting and Accounting Manual (FRAM).

## To complete the SOE-B:

- Gather the following reports you need to complete SOE-B
  - Operating Budget approved by council
  - Final copy of the 2024-25 SOE-B received from DMA
- Read “Getting Started” on the next page.
- Review “Information about SOE-B individual schedules” on page 13.
- Make sure you submit on or before September 30, 2025.
- Contact the Municipal Finance team at [municipalfinance@novascotia.ca](mailto:municipalfinance@novascotia.ca) if you have any questions.

# Getting Started

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This SOE-B includes features designed to assist you in completing the form. It is advisable to review this section before commencing the SOE-B filing process.

## Why do some cells have different colours?

- White – protected cells for calculated values, carried forward values or texts
- Light Blue – available for data entry
- Dark Gray – blocked

<b>FINANCING AND TRANSFERS</b>		
Debt payments to internal funds	NOE3219	
Temporary financing principal - capital projects	NOE3229	-
Debt payments to internal funds	NOE3239	-
<b>NET Transfers from (to) own reserves, fund and agencies:</b>		
Transfers for Amortization	NOE3259	-
NET Transfers from (to) all other funds and agencies	NOE3269	
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>NOE3299</b>	-

○ Yellow – required for data entry

	Line Number	Current Budget 2025-26	Prior Year Budget 2024-25
<b>REVENUE</b>			
Property taxes and payments in lieu of taxes	NOE1199		10,000,000
Grants in lieu of taxes	NOE1299		200,000
Services provided to other governments	NOE1399		200,000
Sales of services	NOE1499		1,500,000
Other revenue from own sources	NOE1599		700,000
Unconditional transfers from other governments	NOE1699		1,200,000
Conditional transfers from other governments	NOE1799		500,000
<b>TOTAL REVENUE</b>	<b>NOE1999</b>	-	14,300,000

## Where do I get more information about line items?

NOE2599				
NOE2699				
NOE2799				
NOE2801				
NOE2803				

**Report the mandatory education contributions on this line. Any supplementary education contributions would be reported on Line NOE2929 for extraordinary or special items below.**

Click on cell with red triangle on top corner to get more information on the line item. Then, more information about the line item will appear next to the line.

## What do line numbers represent?

### About Line Numbers:

- First letters represent an individual schedule (e.g. NOE – Non-consolidated General Operating Fund Estimates)
- First Number represents Account Type (e.g. 1 – Revenue Accounts)

	Line Number	Current Budget 2025-26	Prior Year Budget 2024-25
<b>REVENUE</b>			
Property taxes and payments in lieu of taxes	NOE1199		10,000,000
Grants in lieu of taxes	NOE1299		200,000
Services provided to other governments	NOE1399		200,000
Sales of services	NOE1499		1,500,000
Other revenue from own sources	NOE1599		700,000
Unconditional transfers from other governments	NOE1699		1,200,000
Conditional transfers from other governments	NOE1799		500,000
<b>TOTAL REVENUE</b>	<b>NOE1999</b>	-	14,300,000

Please refer to the [Line Item Dictionary](#) on the [DMA website](#) for more details on individual line items.

# Municipal financial reporting and accounting manual (FRAM)

Overview of the Financial Reporting and Accounting Manual Regulation. The manual outlines municipal financial reporting and policy requirements for municipalities and villages.

The Financial Reporting and Accounting Manual (FRAM) provides municipalities and villages with municipal financial reporting and audit requirements, along with specific accounting policies.



## [Financial Reporting and Accounting Manual](#)

47 pages

File size: 512 kB

This document may not be fully accessible if you're using assistive technology.

[Request a different format](#)

## Appendices

- [Appendix A - Line item Dictionary \(413.88 KB\)](#)
- [Appendix B - Financial Information Return Form \(255.05 KB\)](#)
- [Appendix C - Statement of Estimates - Assessment Form \(2.78 MB\)](#)
- [Appendix D - Statement of Estimates - Budget Form \(398.66 KB\)](#)

## Why do I see numbers upon opening the SOE-B?

Last year's numbers are automatically pre-populated for your convenience. Numbers on Column B are last year's numbers so they should be the same as the numbers you reported last year.



		Column A Current Budget 2025-26	Column B Prior Year Budget 2024-25
<b>REVENUE</b>	<b>Line Number</b>		
Property taxes and payments in lieu of taxes	NOE1199		10,000,000
Grants in lieu of taxes	NOE1299		200,000
Services provided to other governments	NOE1399		200,000
Sales of services	NOE1499		1,500,000
Other revenue from own sources	NOE1599		700,000
Unconditional transfers from other governments	NOE1699		1,200,000
Conditional transfers from other governments	NOE1799		500,000
<b>TOTAL REVENUE</b>	<b>NOE1999</b>	-	14,300,000

# Information about SOE-B individual schedules

## Cover Page

Fill Cover Page with your contact information and certify SOE-B by providing Treasurer Name and Budget Approval Date.

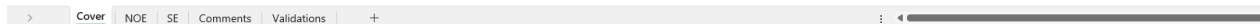
### STATEMENT OF ESTIMATES OPERATING FUND BUDGET

Municipal Unit	Town of Amherst
Reporting Fiscal Year	2025-26
Submission Date	
Contact	
Phone Number	
Email Address	
Title / Position	

Form Version: 2023.0  
Form Revision: 20230927141614

CERTIFICATION BY MUNICIPALITY	
I, _____, Treasurer of the Town of Amherst do certify that this Statement of Estimates - Operating Fund Budget has been prepared in accordance with the Financial Reporting and Accounting Manual and is consistent with the budget of the Town of Amherst for the 2025-26 fiscal year that was approved by Council on _____.	
Treasurer	Budget Approval Date

Submit Form



**About Tabs:**

- Tabs are made short to reduce/eliminate scrolling side to side
- Tab name is an abbreviation for each schedule name (e.g., NOE – Non-Consolidated General Operating Fund Estimates)
- Work on any schedule you want by clicking tabs

# Non-consolidated General Operating Fund Estimate (NOE)

● **Sub Revenue and Expense Totals only**

NOE collects revenues and expenses by subcategory except for four line items (e.g., Education, Transfer to correctional services).

**REVENUE**

Property taxes and payments in lieu of taxes	NOE1199	
Grants in lieu of taxes	NOE1299	
Services provided to other governments	NOE1399	
Sales of services	NOE1499	
Other revenue from own sources	NOE1599	
Unconditional transfers from other governments	NOE1699	
Conditional transfers from other governments	NOE1799	
<b>TOTAL REVENUE</b>	<b>NOE1999</b>	-

**EXPENSES**

General government services	NOE2199	
Protective services	NOE2299	
Transportation services	NOE2399	
Environmental health services	NOE2499	
Public health services	NOE2599	
Environmental development services	NOE2699	
Recreation and cultural services	NOE2799	
Education	NOE2801	
Transfer to correctional services	NOE2803	
Transfer to assessment services	NOE2806	
Transfer to regional library	NOE2807	
Extraordinary or special items	NOE2929	
<b>TOTAL EXPENSES</b>	<b>NOE2999</b>	
<b>Operating surplus (deficit) before financing and transfers</b>	<b>NOE3199</b>	-



**DID YOU KNOW?**

If a deficit is incurred in the prior year, Council must include the deficit in the current year's budget.

● **Municipal Operating Deficit**

In NOE, a set of questions is added to obtain deficit information of each municipality.

***Municipalities must answer the following questions.***

1. Did your town/municipality incur a deficit last year?

NOE9110

If answer is yes, please be advised the deficit must be funded in the current year or multiple years if approved by the Minister of Municipal Affairs.

2. Is the deficit funded?

NOE9130

If answer is yes, please report the amount of the funded deficit on line NOE3439.

3. If the answer for Question 2 is no, was the repayment schedule approved by the Minister of Municipal Affairs?

NOE9160

If the answer for Question 3 is yes, please provide the repayment schedule.

If the answer for Question 3 is no, please contact your Municipal Advisor ASAP.

# Explanation of Variances in Standard Expenditures – Percentage Change (SE)

Standard Expenditures are required for the calculation of the Canada Community-Building Fund (CCBF, formerly Gas Tax Fund) for each municipality.

	Line Number	2025-26	2024-25	2023-24
<b>Please EXCLUDE all interest, debt charges, amortization, and capital expenditures from the standard expenditures amounts entered in Column A.</b>				
<b>Protective Services:</b>				
Police Protection	SE9201			
Fire Protection Services	SE9203			
Subtotal Protective Services	SE9209			
Recovery of Protective Services Expenses from Other Governments	SE9219			
<b>Total Protective Services for Municipality</b>	<b>SE9229</b>			
<b>Transportation Services:</b>				
Transportation Services (excluding Public Transit)	SE9231			
Recovery of Transportation Services Expenses from Other Governments	SE9235			
<b>Total Transportation Services (excluding Public Transit) for Municipality</b>	<b>SE9239</b>			
<b>Environmental Health Services:</b>				
Environmental Health Services (see Note 1)	SE9241			
Recovery of Environmental Health Services Expenses from Other Governments	SE9243			
<b>Total Environmental Health Services for Municipality (See Note 1)</b>	<b>SE9249</b>			
<b>Total Standard Expenditures</b>	<b>SE9299</b>			



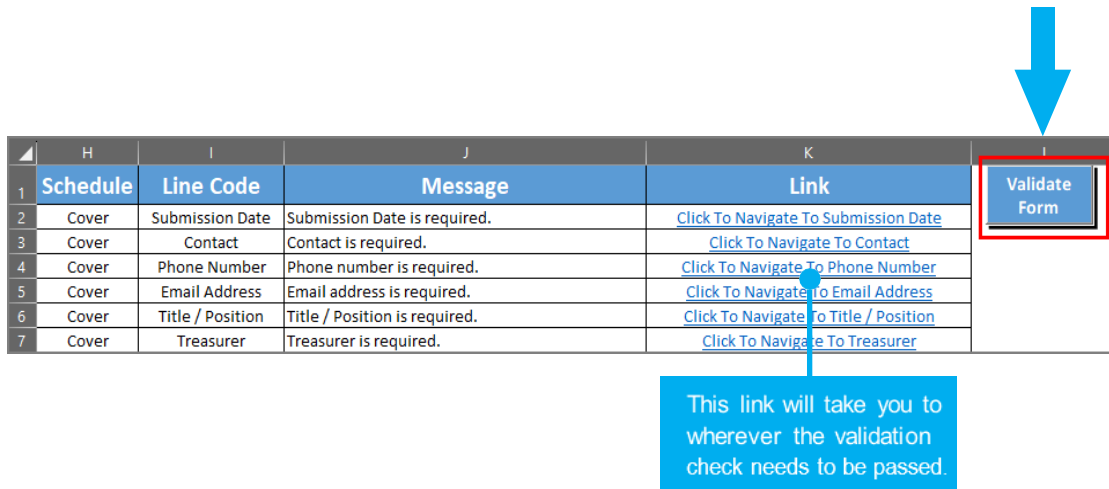
### DID YOU KNOW?

Standard Expenditures used to calculate CCBF are not the same as the derived standardized expenditure used in the calculation of the Municipal Financial Capacity Grant (MFCG) as outlined in section 7 of the *Municipal Grants General Regulations*.

# How to submit the SOE-B

To submit your SOE-B, you need to pass all validation checks programmed in the form. Go to the Validation sheet and click the “Validate Form” button to see if you passed all the validation checks.

**Note:** this validation list does not get updated in real-time so you need to click the “Validate Form” button every time you want to see if you passed the validation checks.



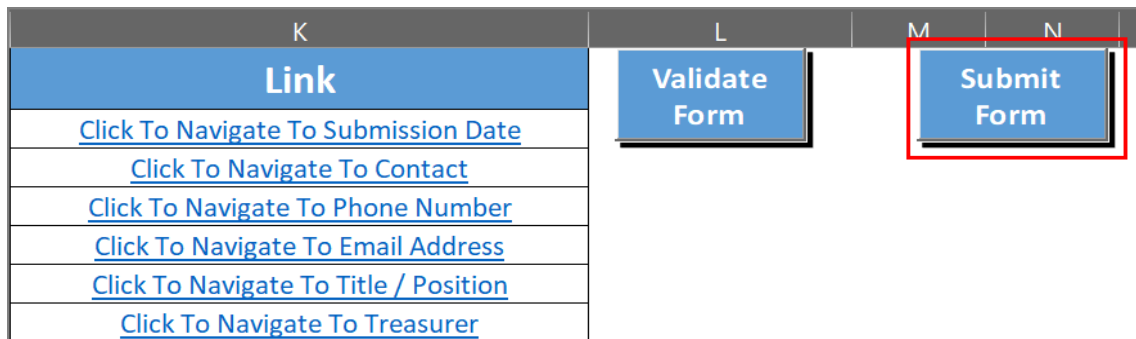
	H	I	J	K	L
1	Schedule	Line Code	Message	Link	Validate Form
2	Cover	Submission Date	Submission Date is required.	<a href="#">Click To Navigate To Submission Date</a>	
3	Cover	Contact	Contact is required.	<a href="#">Click To Navigate To Contact</a>	
4	Cover	Phone Number	Phone number is required.	<a href="#">Click To Navigate To Phone Number</a>	
5	Cover	Email Address	Email address is required.	<a href="#">Click To Navigate To Email Address</a>	
6	Cover	Title / Position	Title / Position is required.	<a href="#">Click To Navigate To Title / Position</a>	
7	Cover	Treasurer	Treasurer is required.	<a href="#">Click To Navigate To Treasurer</a>	

This link will take you to wherever the validation check needs to be passed.

Once all validation messages have disappeared from your screen, you can now submit the form.

Clicking the “**Submit Form**” button, either on the cover page or on the Validation sheet, will cause an instruction page to pop up on the screen, which will guide you in submitting your SOE-B through the MRS portal ([municipal-reporting.novascotia.ca](http://municipal-reporting.novascotia.ca)).

Thank you for submitting the SOE-B!



K	L	M	N
Link	Validate Form	Submit Form	
<a href="#">Click To Navigate To Submission Date</a>			
<a href="#">Click To Navigate To Contact</a>			
<a href="#">Click To Navigate To Phone Number</a>			
<a href="#">Click To Navigate To Email Address</a>			
<a href="#">Click To Navigate To Title / Position</a>			
<a href="#">Click To Navigate To Treasurer</a>			