Service New Brunswick

ANNUAL REPORT

2024–2025

Service New Brunswick

EXPECT **OUR BEST**
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ANNUAL REPORT 2024–2025

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Transmittal letters

FROM THE MINISTER TO THE LIEUTENANT GOVERNOR THE HONOURABLE LOUISE IMBEAULT, OC, ONB LIEUTENANT GOVERNOR OF NEW BRUNSWICK

May it please your Honour:

It is my privilege to submit the annual report of Service New Brunswick, for the fiscal year April 1, 2024, to March 31, 2025.

Respectfully submitted,

The Honourable Aaron Kennedy
Minister Responsible for Service New Brunswick

FROM THE BOARD OF DIRECTORS TO THE MINISTER THE HONOURABLE AARON KENNEDY MINISTER RESPONSIBLE FOR SERVICE NEW BRUNSWICK

Dear Minister Kennedy:

I am pleased to be able to present the annual report describing operations of Service New Brunswick for the fiscal year April 1, 2024, to March 31, 2025.

Respectfully submitted,

Karen O. Taylor, ONB
Board Chair

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Minister’s message

It is an honour to work with such a professional and innovative organization that supports every part of the Government of New Brunswick and provides so many important services to the residents of our province.

Recognized as one of Atlantic Canada’s Top Employers in 2025, Service New Brunswick (SNB) is committed to providing exceptional service in-person, via telephone and online.

We are implementing a digital experience strategy to optimize the client experience of securely accessing SNB services on web and mobile platforms. A key focus of this effort has been to ensure all digital services are user-friendly and meet customer needs.

In addition, our strategic procurement branch acted quickly to help protect New Brunswick businesses when the United States introduced tariffs on Canadian goods by restricting the procurement of goods and services from United States suppliers. We continue to pursue buy-local policies and empower local companies to compete for contracts through the New Brunswick First Procurement Strategy. More than $1.8 billion was awarded to New Brunswick suppliers during the past fiscal year.

I am proud of our organization’s accomplishments and successes over the past year. I applaud all SNB staff members for their hard work and diligence in making all these accomplishments possible.

The Honourable Aaron Kennedy
Minister responsible for Service New Brunswick

SNB Board Chair’s message

The Board of Directors of Service New Brunswick is pleased to review and approve the SNB Annual Report for 2024–2025.

Our 12-member board meets regularly throughout the year to provide independent governance and financial oversight. As the Board Chair, I am privileged to work with this engaged and cohesive team. We place a high priority on staying well-informed on the activities and evolution of the corporation. We believe in the important role of Service New Brunswick and its vision to provide Excellence in Service Delivery to its customers and partners.

On behalf of the board, I extend our profound thanks to the more than 2,500 employees who are propelling SNB forward. Public service is both a challenging and rewarding calling, and on behalf of New Brunswickers I thank these employees for providing their best service.

Karen O. Taylor, ONB
Board Chair

Chief Executive Officer's message

On behalf of the management and staff at Service New Brunswick, it is my privilege to present our 2024–2025 Annual Report. This report provides a summary of the activities of each division, along with audited financial statements for the corporation.

Throughout the year, our corporation continued to focus on advancing SNB's mission as outlined in our five-year Strategic Plan: to provide high quality, innovative services for customers with a focus on value for all New Brunswickers. This strategic plan is centred on three pillars: Our People; Our Customers; and Our Organization.

The "Our People" pillar is focused on equipping employees to be leaders at all levels. With that in mind, SNB hosted our first ever all-staff Townhall meeting in November to enrich communication in the organization, particularly the flow of information from senior management to employees.

"Our Customers" is centred on optimizing service and simplifying our customer experience. In this fiscal year, we launched a Digital Experience strategy as part of the SNB.ca modernization initiative, focused on improving access to service offerings on web and mobile platforms. We have collaborated extensively with New Brunswick residents and businesses to co-design enhancements to existing services and implement new digital offerings, ensuring they are user-friendly and meet customer needs.

Our final pillar, "Our Organization," looks at improving organizational effectiveness and ensuring we have efficient and sustainable business practices. SNB's People and Culture branch used process improvement to reduce waste in the hiring process and reduce the time to fill positions for the corporation. SNB also created a new development and performance assessment process for employees and their immediate supervisor to foster a culture where each employee is equipped with the tools, knowledge and support needed to thrive.

This past year was not without its challenges as the global economy was impacted by the imposition of tariffs by the

United States. As part of government's response to the U.S. tariffs on Canadian goods, SNB introduced restrictive measures pertaining to the procurement of goods, services, and construction services.

I would like to take the opportunity to thank our partners, stakeholders and our Board of Directors for their work and support throughout the year. I would also like to express my pride in our more than 2,500 employees. It is a great privilege to work with these dedicated public servants who are focused on providing excellence in service delivery to the people of New Brunswick and are key to SNB's success in being named one of Atlantic Canada's Top Employers for 2025.

Renée Laforest
Chief Executive Officer of Service New Brunswick

Highlights

THE FOLLOWING IS A LIST OF PARTICULAR ACHIEVEMENTS FOR THE ORGANIZATION DURING THE 2024–2025 FISCAL YEAR:

- Service New Brunswick has been named one of Atlantic Canada's Top Employers for 2025. This is an annual competition that recognizes employers in Canada's four Atlantic provinces that lead their industries in offering exceptional workplaces.
- SNB Strategic Procurement and customer organizations identified savings opportunities of more than $8.7M in 2024–2025, including soft savings (negotiated price discounts and cost increase avoidance) and hard savings (year-over-year price reductions).
- In 2024-25, 80% of procurement was awarded to New Brunswick suppliers, meeting the target of 80%.
- The Government of New Brunswick (GNB) used nine Regional Economic Development exemptions to award contracts to New Brunswick suppliers in non-urban areas of the province, resulting in roughly $9M more in spending remaining in the province.
- SNB's Saint John Laundry began construction on a 500 kW solar photovoltaic thanks in part to the New Brunswick Climate Change Fund. This system will generate enough electricity annually to meet 25% of the building's electricity needs. The project will be completed by the fall of 2025.
- Vitalité's Centre Hospitalier Universitaire Dr-Georges-L.-Dumont received Natural Resource Canada's 2024 ENERGY STAR® Certification for the first time. It was one of 14 GNB buildings to earn certification in 2024, made possible through the support of SNB's Energy Management branch.
- Horizon's Sussex Health Centre won the International Federation of Healthcare Engineering's Global Healthcare Carbon reduction award for achieving a 9% building carbon reduction between 2021 and 2023. This recognition reflects the efforts of dedicated facilities staff, supported by the Energy Management branch.
- In September 2024, a new scheduling process for Class 5 driver's licence road tests was introduced to ensure appointments are allocated on a first-come, first-served basis.
- Improvements to the online Vehicle Registration Renewal and Reminder services—guided by feedback from New Brunswickers—have enhanced functionality, mobile compatibility, and compliance with GNB accessibility standards.

- On June 24, 2024, the Fredericton SNB service centre relocated to Brookside Mall, improving accessibility and reducing costs.
- SNB's Corporate Registry website was updated to enhance customer experience by improving the flow of information.
- Land Registry removed the requirement to deliver wills in person to provincial probate courts, allowing courier delivery instead. This will improve efficiency and reduce costs.
- Work has started by SNB's Technology Services team on a multi-year initiative to transform the province's Clinical Information System. This will replace the current mix of fragmented systems and outdated infrastructure, benefiting the entire health care system.
- The Technology Services team deployed and will support mobile medical imaging services that are now directly available to residents in nursing and special care homes.
- Technology Services collaborated with Early Childhood and Education to roll out new features on the Parent Portal such as the new online application process for the Parent Subsidy Program for childcare services.

Governance of the corporation

Service New Brunswick's Board of Directors endorses the principle that sound corporate governance practices are essential for the proper functioning of the corporation and for enhancing the interest of its sole shareholder, the Government of New Brunswick.

The board discharges its responsibilities directly and through committees in accordance with *Service New Brunswick Act*, Service New Brunswick's by-laws and the Board of Directors' Governance Manual. The board holds at least five scheduled meetings each year, with unscheduled meetings held as required.

BOARD COMMITTEES

The Board of Directors is responsible for the overall administration of the business and affairs of Service New Brunswick and all decisions and actions of the board are to be based generally on sound business practices. The Board of Directors is also responsible for the governance and functioning of the following two committees:

- the Audit and Finance Committee, which has responsibility for reviewing and recommending finance and audit related items; and
- the Governance and Human Resources Committee, which has responsibility for reviewing relevant governance and human resource items.

These committees do not act or make decisions on behalf of the board unless specifically mandated to do so.

BOARD OF DIRECTORS

NAME	ROLE	BOARD MEETING ATTENDANCE	COMMITTEE MEMBERSHIP	COMMITTEE MEETING ATTENDANCE
Dr. France Desrosiers	Director	2/7	Audit & Finance	2/5
Louise Duguay	Director	6/7	Audit & Finance	4/5
Doug Gaudett[1]	Director	7/7	Audit & Finance	5/5
Jane Kindred	Director	5/6	Governance & HR	2/4
Cathy LaRochelle[2]	Director	3/4	Audit & Finance	3/3
Julie Mason	Director	6/7	Governance & HR	3/4
Garth Lawson[3]	Director	6/6	Audit & Finance	5/5
Cade Libby	Director	4/7	Governance & HR	3/4
John MacGillivray[4]	Director	7/7	Governance & HR	4/4
Margaret Melanson	Director	5/7	Governance & HR	3/4
Donald Moore	Director	6/7	Governance & HR	4/4
Alan Roy	Chief Executive Officer	7/7	Audit & Finance Governance & HR	5/5 4/4
Karen O. Taylor	Board Chair and Director	6/7	Audit & Finance Governance & HR	5/5 4/4

[1] Doug Gaudett is the Audit & Finance Committee Chair.

[2] Cathy LaRochelle resigned as a result of retirement on December 31, 2024.

[3] Jocelyn Chan became a Director on April 4, 2024.

[4] John MacGillivray is the Governance & HR Committee Chair.

Government of New Brunswick priorities

DELIVERING FOR NEW BRUNSWICKERS

The priorities the Government of New Brunswick has focused on represent the stories and solutions we hear from residents across the province. Our goal is to make a difference and enhance the quality of life for everyone in the province we proudly call home. Together, we are learning, growing, adapting, and discovering new and transformative ways of doing business.

GNB is focused on taking the necessary steps to move our priorities forward, and work is being done more efficiently and effectively every day. New Brunswickers are resilient, creative and compassionate people, and by working collaboratively, we can create the brighter future we all deserve.

GNB is prioritizing partnerships and trusting and empowering the people and organizations on the ground working most closely with New Brunswickers to achieve results.

PRIORITIES

GNB is focused on creating a brighter future for all New Brunswickers. To make progress towards this vision, several priorities have been identified within the following areas:

- Health care
- Affordability and housing
- Education
- The economy
- Environment
- Trusted leadership

Performance measures

This section contains selected measures from the corporation's balanced scorecard.

EXCELLENCE IN SERVICE DELIVERY

OUR PEOPLE EQUIP EMPLOYEES TO BE LEADERS AT ALL LEVELS	MEASURE
Empowered employees delivering their best.	Employee Engagement Index SNB position vacancy rate Average number of paid sick days used Average number of days lost per workers' compensation claim
OUR CUSTOMERS OPTIMIZE CUSTOMER SERVICE	**MEASURE**
Simplified customer experience	Real-time IT portal service experience evaluation Internal customer satisfaction index External customer satisfaction index Number of new or expanded services Digital service transactions
OUR ORGANIZATION IMPROVE ORGANIZATIONAL EFFECTIVENESS	**MEASURE**
Efficient and sustainable business practices	Time to fill positions Balanced statement of operations Average applicants to SNB jobs

Equip employees to be leaders at all levels

OBJECTIVE OF THE MEASURE

Empowered employees delivering their best

MEASURE

Employee Engagement Index

DESCRIPTION OF MEASURE

The Employee Engagement Index is measured through the government-wide Employee Experience Survey. The index measures the extent to which employees are motivated to work harder and care more. This is considered the most important factor in improving the performance of a team.

The Engagement Index is calculated using the "percent favorable" responses to four specific questions on the employee experience survey. Percent favorable is the percentage of respondents who selected the most positive responses of "strongly agree" and "agree" to the survey questions. A high percent favorable score indicates a consensus, where the respondents have a strong positive view of the topic.

WHY DO WE MEASURE THIS?

At SNB, our experiences at work directly impact our ability to deliver excellence in service delivery for our customers. Identifying areas in which we can improve our workplace culture is important. SNB employees participate in an annual Employee Experience Survey that measures employee workplace satisfaction, health, safety, and wellbeing.

Focusing on increasing the Employee Engagement Index increases our realization of a workplace where we can empower employees to deliver their best.

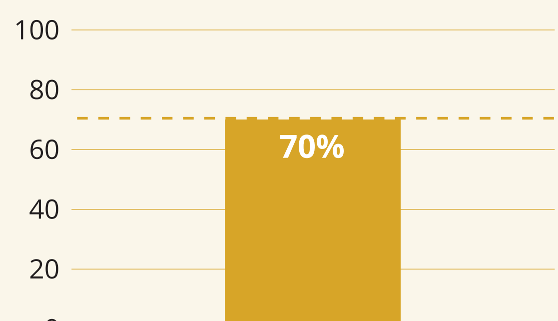
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The Employee Experience Survey, which normally occurs in the fall of each year, was cancelled in 2024–2025 due to the caretaker period of the provincial election. For this reason, Service New Brunswick has no results to report for the fiscal year.

The survey will be launched again in 2025–2026 and Service New Brunswick will continue to use the results of the Employee Engagement Index in addition to responses from the survey to identify opportunities to improve the employee experience across SNB.

OVERALL PERFORMANCE

For 2024-2025, SNB's Engagement Index score ws 70%.



Baseline: 76%
Target: 70%
Stretch Target: 72%

OBJECTIVE OF THE MEASURE

Empowered employees delivering their best

MEASURE

SNB position vacancy rate

DESCRIPTION OF MEASURE

The position vacancy rate measures the percent of permanent staffing positions not filled.

WHY DO WE MEASURE THIS?

Measuring the number of vacant positions as a percentage of total positions within SNB is an indicator of how well resourced the corporation is to conduct business. The measure does not include casual positions. Currently, several vacant positions are being covered by casuals.

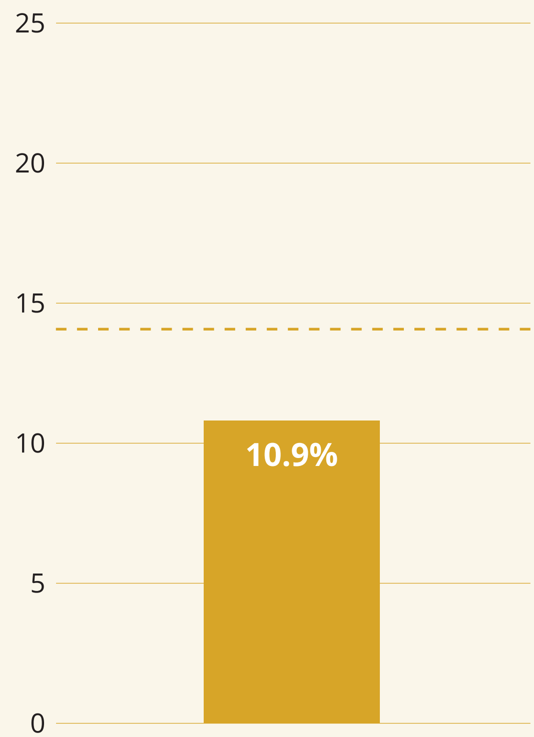
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

Strategic initiatives to improve adaptability in human resources processes and practices are ongoing. The SNB People and Culture branch has made significant improvements to reduce hiring times and fill vacant positions more efficiently.

With the current labour market, SNB has been maintaining a lower level of turnover compared to industry average.

OVERALL PERFORMANCE

At the end of the fourth quarter of 2024-25, SNB position vacancy rate is 10.9%.



Baseline: 13%
Target: 14%
Stretch Target: 12%

OBJECTIVE OF THE MEASURE

Improve safety and wellness

MEASURE

Average number of paid sick days used

DESCRIPTION OF MEASURE

This cumulative measure calculates the average number of sick days per eligible employee. Employees not eligible for sick days are excluded from the calculation, as are unpaid and maternity leave.

WHY DO WE MEASURE THIS?

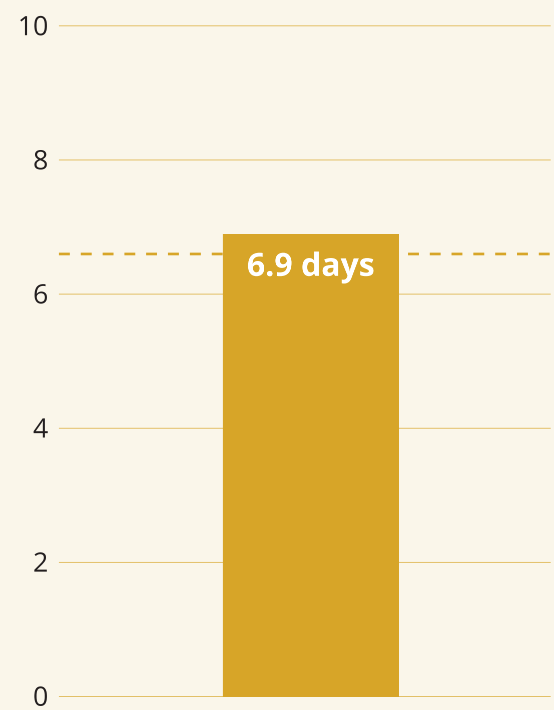
Measuring paid sick days helps to ensure that SNB provides health and safety tools to employees and continues to develop a wellbeing culture that supports work/life balance. A reduction in absenteeism will also help reduce the costs associated with lost productivity and staff replacement.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB has seen reductions in sick leave usage since it first appeared on the balanced scorecard in 2012. SNB continues to monitor sick leave to ensure sustainability and will re- introduce improvement initiatives if needed.

OVERALL PERFORMANCE

At the end of the 2024–2025 fiscal year, SNB's cumulative average number of sick days was 6.9 days per employee, slightly above the target of 6.6 days.



Baseline: 6.7 days
Target: 6.6 days
Stretch Target: N/A

OBJECTIVE OF THE MEASURE

Improve safety and wellness

MEASURE

Average number of days lost per workers' compensation claim

DESCRIPTION OF MEASURE

A lost time worker's compensation benefit claim is defined as one where an employee misses their next scheduled shift due to an occupational illness or injury. The average days lost per claim is the total days lost divided by the total lost time claims for a defined period. The calculation of average days lost includes all claims regardless of the year of injury. Data for this measure is collected from SNB's Health and Safety Dashboard issued by Finance and Treasury Board.

WHY DO WE MEASURE THIS?

The longer an employee is absent from work due to injury or occupational illness, the less likely they will return to work. Monitoring return to work practices allows SNB to make improvements where needed to bring employees back to meaningful work.

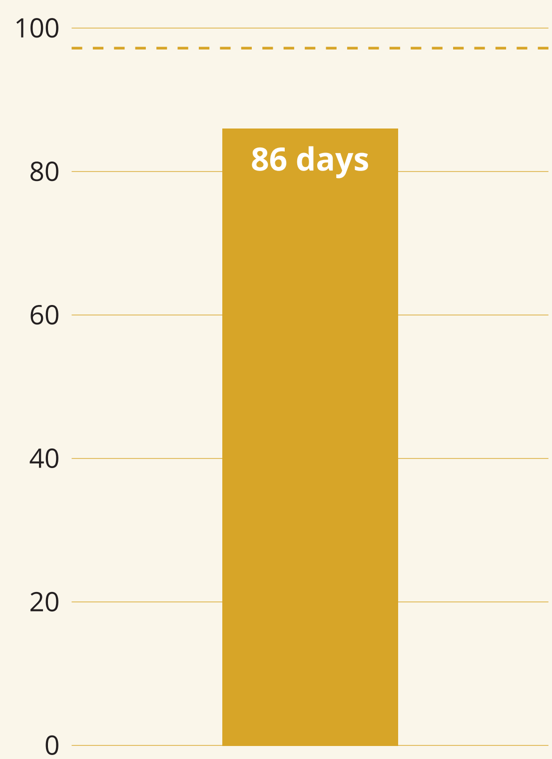
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The decrease in SNB's average number of days lost from last year to this year can be attributed to fewer serious accidents/ injuries, fewer new lost-time claims, use of the direct referral to physiotherapy program through WorkSafe NB, and better active management focusing on return-to-work.

SNB continues to monitor the average number of days lost per workers' compensation and will introduce improvement initiatives where needed.

OVERALL PERFORMANCE

In 2024–2025, SNB's average number of days lost per workers' compensation claim was 86 days.



Baseline: 91 days
Target: 97 days
Stretch Target: N/A

Optimize customer service

OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Real-time IT portal service experience evaluation

DESCRIPTION OF MEASURE

This measure is the average satisfaction score (out of five) from respondents of the Technology Services client portal experience evaluation implemented in February 2023. This targeted evaluation is a 'pulse check' on how satisfied our internal customers are with the IT service they experienced.

WHY DO WE MEASURE THIS?

The satisfaction score is transactional and is used to respond quickly to client service needs and improve information technology services. This measure is a leading indicator of overall internal customer satisfaction with Service New Brunswick services.

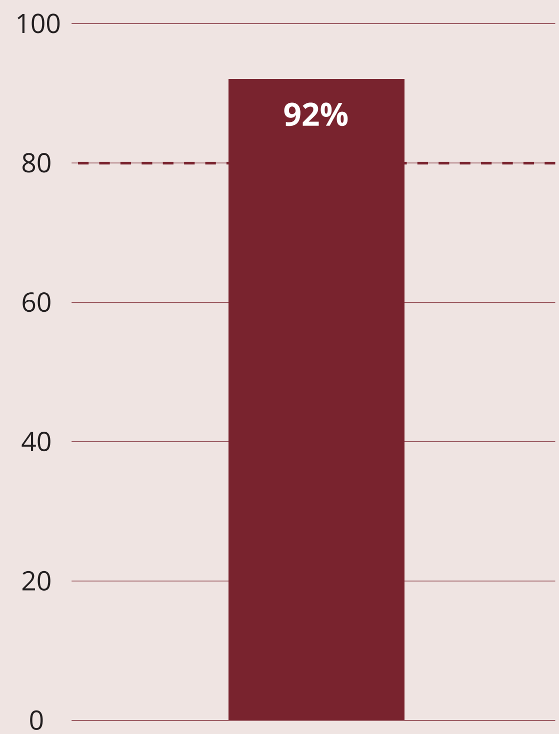
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The SNB IT Client Experience Evaluation tool received 13,166 responses from April 1, 2024, to March 31, 2025, averaging 1,100 responses per month.

Clients can request callbacks to discuss potentially negative experiences with the Client Engagement team, leading to real-time coaching or process adjustments. There were 404 callbacks between April 1, 2024, and March 31, 2025.

OVERALL PERFORMANCE

As of the end of 2024–2025, the average overall satisfaction rating is 92%, exceeding the target.



Baseline: 91%
Target: 80%
Stretch Target: 90%

OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Internal customer satisfaction index

External customer satisfaction index

DESCRIPTION OF MEASURE

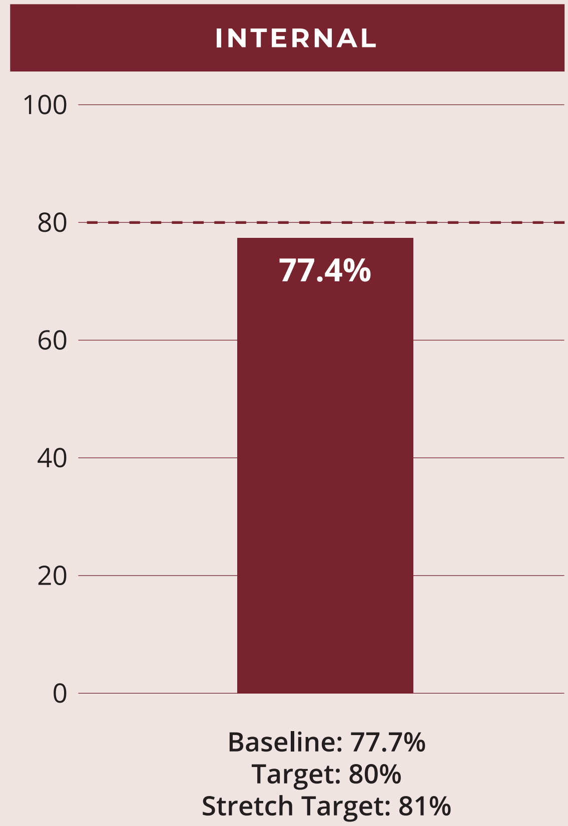
SNB has a methodology to measure customer satisfaction: the customer satisfaction index. SNB conducted separate customer satisfaction surveys with both internal customers and external customers in 2024–2025. In these surveys, SNB measures customer satisfaction with an index of 11 questions.

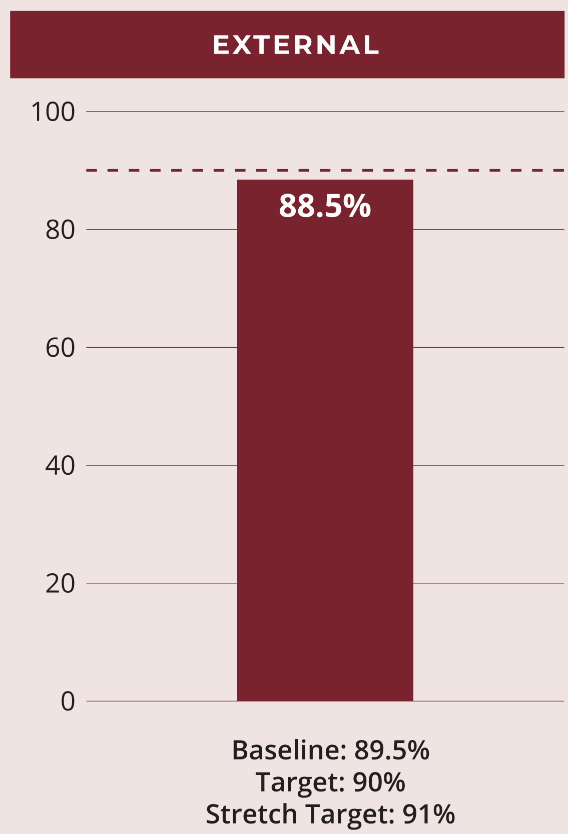
These measures indicate the level of satisfaction of all SNB customers with services they have received.

SNB conducts these annual surveys using various outreach mediums (email, paper copy, online, telephone) to the customer groups. Survey questions are aligned with six key drivers of customer satisfaction: timeliness, issue resolution, staff interaction, service design, positive outcome, and channel functionality.

WHY DO WE MEASURE THIS?

Measuring customer satisfaction provides insight into customers' experience when receiving SNB services. The survey is an opportunity for customers to communicate their needs and expectations, and for SNB to make incremental and continuous improvements in response to feedback received.





OVERALL PERFORMANCE

The 2024 survey saw 4,233 responses from internal customers, which are GNB employees in Parts 1 and 3, and 2,337 responses from external customers, which are New Brunswick residents and businesses.

The results show that customer satisfaction for internal and external SNB customers decreased slightly from the previous year.

Fluctuation by three to four points year to year is not unusual when measuring customer satisfaction.

When compared to scores from other Canadian public sector organizations, SNB's results for external customers continue to score very well.*

* Benchmarking provided by the Institute for Citizen- Centered Services (ICCS).

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The survey results by service area and by driver of satisfaction – including verbatim comments received from customers – were shared with SNB leaders and their staff to better understand where improvements can be made.

OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Number of new or expanded services

DESCRIPTION OF MEASURE

SNB service areas continue to grow the business and optimize the customer experience through additional or expanded services and/or customers. This measure is a cumulative count of new or expanded services that have sustainable ongoing revenue/funding for SNB and results in an addendum to an existing service agreement, or a new service agreement for the provision of services by SNB.

WHY DO WE MEASURE THIS?

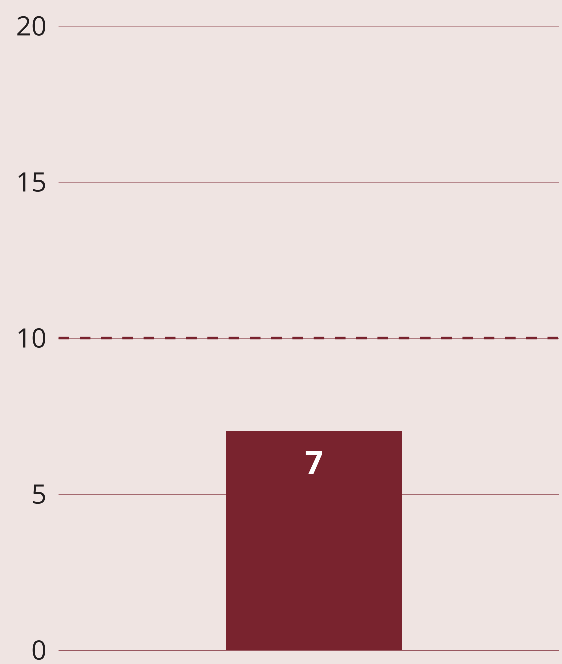
Continuing to expand and improve services is an important part of SNB's mission to provide high quality, innovative services for customers with a focus on value for all New Brunswickers.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB has supported Part 1 departments and partners to add new services or expand the services already offered. SNB added new/expanded products and services on behalf of the Department of Social Development, NB Power, the Research and Productivity Council (RPC), and Opportunities New Brunswick.

OVERALL PERFORMANCE

SNB added seven new or expanded services in 2024–2025, but did not meet the target. The decline from the previous year can be partially attributed to the caretaker period of government that precedes an election, in which new/expanded services are not typically implemented.



Baseline: 17
Target: 10
Stretch Target: 15

OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Digital service transactions

DESCRIPTION OF MEASURE

This quarterly measure indicates the percentage of external customer SNB service transactions and requests completed via the online service channel. The data for this measure includes services provided to individuals, businesses, and municipalities.

Other SNB service channels include service centres, Teleservices, and external (non-SNB, provided on behalf of another organization).

WHY DO WE MEASURE THIS?

SNB's online presence and services have a goal to provide New Brunswickers with a premium digital experience. Tracking the percent of service transactions that are completed online by external customers will help indicate how customers are using SNB digital services compared to other service channels.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

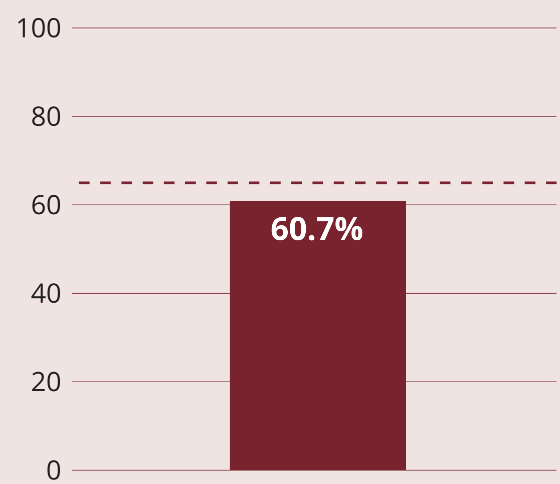
The target for this measure is a long-term goal and SNB is moving the needle towards meeting the target in several ways.

The SNB.ca modernization initiative is reimagining online services and working directly with New Brunswick residents and businesses to improve the experience of accessing SNB service offerings on web and mobile platforms. Throughout 2024, improvements have been made to modernize Motor Vehicle Registration Renewals and the Renewal Reminders. Work to modernize Driver's License Renewals is ongoing implementing improvements based on customer feedback.

During this coming year, SNB will continue collaborating with New Brunswick residents and businesses to co-design enhancements to existing services. As well as implement new digital services, ensuring they are user-friendly, and meet customer needs.

OVERALL PERFORMANCE

At the end of the fourth quarter of the 2024-25 fiscal year, 60.7% of external customer transactions were completed online.



Baseline: 63.2%
Target: 65%
Stretch Target: N/A

Improve organizational effectiveness

OBJECTIVE OF THE MEASURE

Efficient and sustainable business practices

MEASURE

Time to fill positions

DESCRIPTION OF MEASURE

Time to fill positions is the number of calendar days it takes the organization to find and hire a new candidate. This is measured by the number of days between approving a job requisition and the candidate accepting the offer. The measure is a 12-month rolling average.

WHY DO WE MEASURE THIS?

Improving and aligning our internal processes is a key objective under the Our Organization pillar of the SNB 2022-2027 Strategic Plan. More efficient recruitment process will allow SNB to fill vacant positions with high-quality candidates faster.

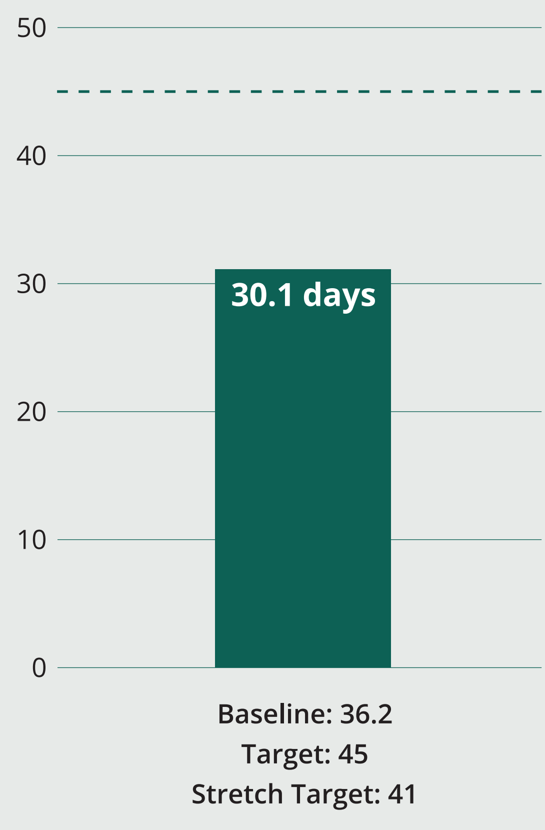
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

During the previous year, as part of its Talent and Culture Framework, SNB's People and Culture branch made several improvements to reduce the time it took to hire candidates from a 51-day average to 36.2 days. Those improvements were maintained throughout 2024–2025 and contributed to this measure staying below the target.

Strategic initiatives that continue to improve adaptability in human resources processes and practices are ongoing.

OVERALL PERFORMANCE

At the end of the fourth quarter of 2024–2025, SNB's time to fill positions was 30.1 days.



OBJECTIVE OF THE MEASURE

Efficient and effective budget operations

MEASURE

Balanced statement of operations

DESCRIPTION OF MEASURE

This measure looks at how SNB is managing its revenue and expenses for the fiscal year with a goal of meeting the budgeted statement of operations target. The measure is populated using the forecasted revenues and expenditures for Q1, Q2 and Q3. For Q4 it uses the actual results for the fiscal year.

The 2024–2025 target is a $0.4M surplus, with a stretch target of $2.0M.

WHY DO WE MEASURE THIS?

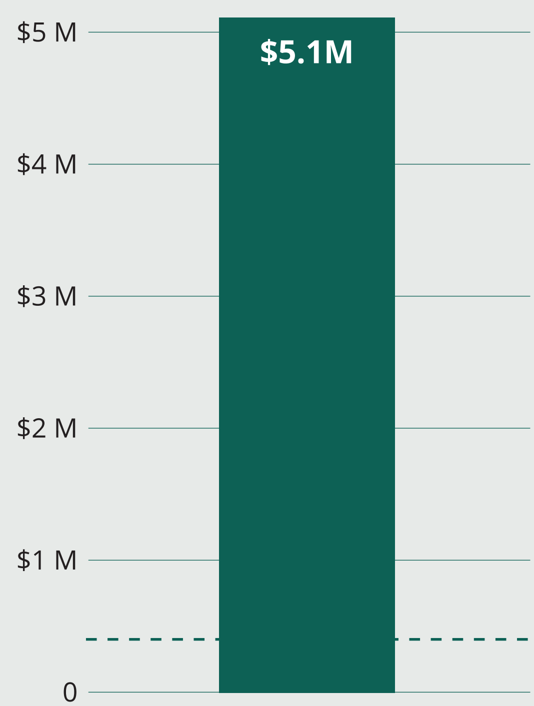
This measure determines whether SNB is managing the revenue and expenses for the fiscal year with a goal of achieving a balanced statement of operations, meaning that the corporation was successful in saving on expenses or exceeded revenue targets for the year.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB prepares a quarterly forecast to ensure it is efficiently and effectively managing its budget operations. Both expenses and revenues are tracked, reviewed, and reported quarterly by managers in all business areas. The intent is to identify any unforeseen expenditures or increased revenues to ensure that SNB achieves a balanced statement of operations by the end of the fiscal.

OVERALL PERFORMANCE

SNB is reporting a surplus of $5.1M for the 2024–2025 fiscal year. The main reasons for this surplus are Property Assessment system (CRAVES) project savings and increased revenues in Registries and Municipal Services.



Baseline: $8.6M

Target: $0.4M

Stretch Target: $2.0M

OBJECTIVE OF THE MEASURE

Increase awareness of SNB

MEASURE

Average applicants to SNB jobs

DESCRIPTION OF MEASURE

To best fill vacant positions at SNB, there must be a general awareness of the diversity of job offerings available. In 2024, SNB developed its first public awareness campaign.

This measure looked at the average number of applicants to external competitions per requisition, before and following the public awareness campaign time period . This includes all requisitions (competitions) posted externally (open) utilizing the Fusion Applicant Tracking System (ATS). Data includes new requisitions for each quarter of the fiscal year which have been posted and expired.

No target was set for this measure.

The baseline for this measure is calculated from the average number of applicants for SNB external competitions from May 4, 2023, to the end of the 2024–2025 fiscal year.

WHY DO WE MEASURE THIS?

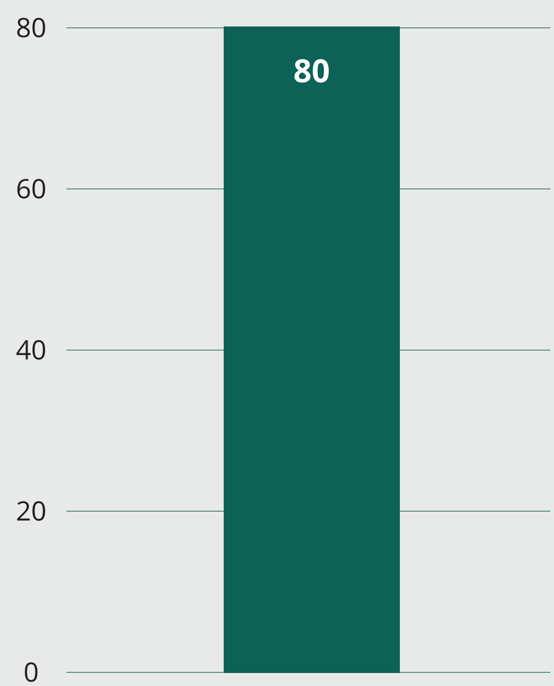
The objective of this measure is to better understand the reach of the 2024 public awareness campaign and the impact it had on external recruitment efforts.

WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

SNB developed and launched the media campaign "It's not just a job" aimed at recruiting for vacant positions and highlighting the diversity of roles at SNB. The campaign ran online, in radio ads, and on LinkedIn between April and September of 2024, and SNB encouraged the public to view new job opportunities on the site www.snb.ca/careers.

OVERALL PERFORMANCE

A total of 62 requisitions for external SNB competitions posted and expired within the year, averaging 80 applicants for each requisition.



Baseline: 121
Target: N/A

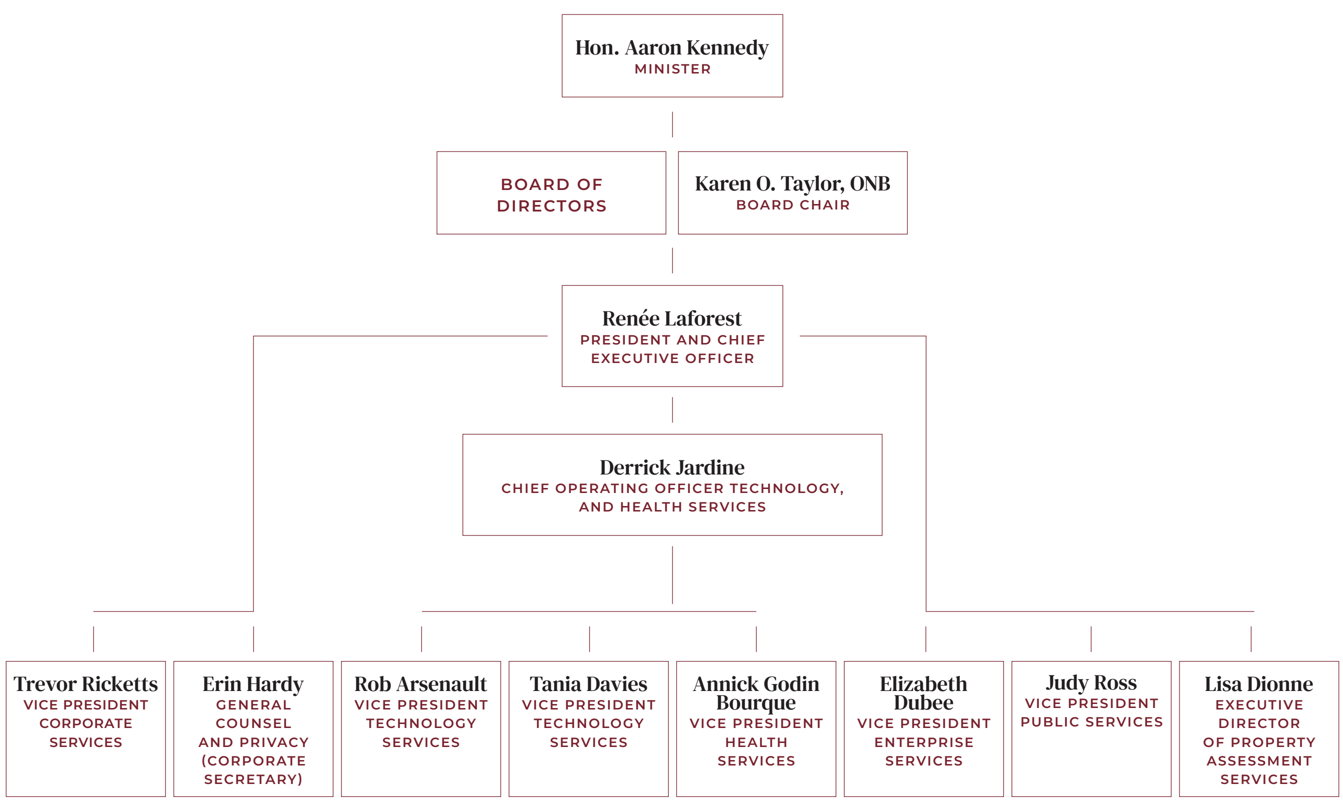
Overview of organizational operations

Service New Brunswick is a Part 1 Crown corporation created to deliver shared services for the Government of New Brunswick with the express purpose of standardizing services and reducing costs. The *Service New Brunswick Act* provides the context for the activities of the corporation. Our mandate is to provide high-quality, innovative services for customers with a focus on value for all New Brunswickers.

SNB fulfils its mission by delivering high-quality services, standardizing processes and products, adopting best practices, and leveraging greater economies of scale in the procurement of goods and services. SNB's operations are funded through a combination of regulated fees for registry services, payments from GNB and municipalities, grants that GNB provides to deliver service on its behalf, and sales of products and services.

Service New Brunswick employs more than 2,500 people and had a budget of more than $353.4M in 2024–2025.

HIGH LEVEL ORGANIZATIONAL CHART



Division overview and highlights

CORPORATE SERVICES

People and Culture

The People and Culture branch oversees the entire employee life cycle, from recruitment to when the employee leaves the organization. This includes establishing and maintaining policies and procedures, offering advisory services to our internal clients, and developing programs that allows all employees to have a fulfilling career at SNB. The branch has three key units, each providing innovative and timely services to all divisions.

The HR Business Partnership unit provides services to internal clients by planning, consulting, offering recommendations, making decisions, and supporting teams across all divisions to meet their diverse needs. This unit also includes a team of in-house subject matter experts who provide advice and guidance in decision making to ensure that our approach to complex cases is consistent. They are responsible for employee relations, disability management, and health, safety and wellness.

The Organizational Culture and HR Strategy unit focuses on making sure that SNB employees can experience their best at work. By developing and maintaining a variety of programs, this team creates a meaningful and unique experience for potential candidates, students or new graduates, employees, and leaders. Within this unit, the HR Reporting and Analytics team ensures all HR data is accessible, timely and accurate, enabling the People and Culture branch to make data-driven recommendations and decisions.

Finally, the Strategic Talent Acquisition unit specializes in innovative ways to recruit the best talent for our different divisions. This team works on hard-to-fill positions and the complete hiring cycle by focusing on current and future recruitment needs.

Strategy and Organizational Performance

The Strategy and Organizational Performance (SOP) branch is responsible for corporate performance reporting and formal management processes, and leads the corporation's strategic planning process. This includes developing strategic initiatives and annual action plans and tracking the outcomes of strategic corporate initiatives and performance metrics using the balanced scorecard methodology. The branch also administers continuous improvement efforts designed to increase efficiency and improve customer benefits using Lean Six Sigma methodologies.

SOP oversees aspects of SNB's customer relationship management (customers and business partners) from a corporate perspective. It is responsible for formulating business development strategies, which includes evaluating and supporting opportunities

for growth, and developing and monitoring service agreements. SOP administers survey services, change management, and measurement of service delivery performance and customer satisfaction.

SOP is responsible for SNB’s day-to-day internal communication needs, including maintenance of the employee intranet, development of a weekly newsletter, and drafting of reports that provide information and services to employees, managers, and business partners.

SOP leads the advancement of the corporation’s legislation, and corporate policies, and prepares responses for requests under the *Right to Information and Protection of Privacy Act.* The team is also responsible for the corporation’s corporate business intelligence, records management, data integration processes, and operational reporting.

Finance and Administration

Finance and Administration provides financial and operational reporting and analysis; internal controls; accounting for receivables, payables, and assets; coordination of external audits; and the preparation of financial statements.

The branch provides budgeting, ordinary and capital expenditure management, and coordination of the budget and forecast process with Finance and Treasury Board. It is also responsible for facilities management services, including lease administration, office relocation and renovations, and organizational administrative requirements.

Internal Audit

The Audit Services unit conducts internal compliance reviews with respect to cash management at SNB’s service centres, performs IT security reviews, and audits automobile dealerships enrolled in the Online Dealer program. The unit also conducts investigations as required.

STRATEGIC PROCUREMENT

SNB is responsible for delivering procurement services for Part 1 (GNB departments), Part 2 (school districts) and Part 3 (Regional Health Authorities). The division also provides support to entities such as municipalities, NB Power, community colleges, and universities.

Strategic Sourcing

Strategic Sourcing's role is to maximize competition to achieve the best value for money while ensuring that all suppliers who wish to compete for government contracts have a fair and open opportunity to do so. Competitive quotes or formal bids are solicited for goods and services except in specific circumstances which are exempt from the normal process by legislation.

Procurement Enablement

The Procurement Enablement branch provides the policies, systems, and frameworks to support the procurement teams and the wider GNB community. Procurement Enablement helps support the daily operations of the procurement specialists by providing documentation and support for policies and regulations. The Central Tendering office is responsible for receiving and logging bids for goods and services tenders on behalf of Strategic Procurement. The Procurement Enablement team works to ensure the entire procurement process functions efficiently and effectively for customers and suppliers.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Purchase order value* for goods and services (Parts 1, 2 and 3)	$ 1,842,286,481	$ 1,801,728,830	$ 40,557,651
Contract value for construction	$ 548,359,591	$ 442,190,442	$ 106,169,149
Total value of awards	$ 2,390,646,072	$ 2,243,919,272	$ 146,726,800

* Includes purchase order amendments

NB FIRST STATISTICS (PART 1,2 & CONSTRUCTION)**	2024–2025	2023–2024	CHANGE
Purchase order value	$ 1,823,475,598	$ 1,909,582,257	($86,106,659)
Percentage of value to NB suppliers	80%	90%	(10%)

** Based on purchase orders/ contracts issued by Strategic Procurement or by the Department of Transportation and Infrastructure on behalf of GNB Parts 1 and 2, for the purchase of goods, services and construction

Clinical Engineering

Health care professionals use a wide array of complex and often costly diagnostic and therapeutic medical equipment in their day-to-day work. The Clinical Engineering branch works with these clinicians and health care administrators to plan for and evaluate new and existing health care technologies. Responsibilities include inspecting and maintaining equipment, and ensuring the technology complies with all applicable regulations.

The Clinical Engineering branch also helps determine when equipment has reached end-of-life status and plays a role in the decommissioning process. The service supports investigations of incidents related to medical equipment and participates actively in the training and education of technical and medical personnel regarding its use.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Work orders*	66,380	61,281	5,099
Preventive maintenance service orders received**	22,030	20,310	1,720
Equipment alerts requiring action***	1,644	1,403	241

Net new equipment inventory (incoming equipment – obsolete equipment) increased by 358 devices.

* The increase in work order count (+8.3%) correlates with an additional 10,031 (+8.7%) documented hours over the prior fiscal year. The increase in work orders is attributed to two main factors. During the 2024–25 fiscal year, Clinical Engineering launched a program that defined objectives and metrics to improve documentation and accountability. This program is tied to performance and has seen a positive impact on documented work. Additionally, work order count increased due to three ongoing provincial projects for deployment of new infusion technologies including large volume, syringe, and feeding pumps across both of New Brunswick's Health Authorities.

** Preventive maintenance service orders comprise preventive maintenance and equipment incoming inspections. Preventive maintenance work orders decreased in count by -127 (-0.8%) resulting in 227 (-0.97%) less documented maintenance hours. The number of incoming inspections (safety and compliance) on new equipment increased by 38% (+1,786 inspections) requiring an additional 1,466 hours of inspection work over prior year. This is namely attributed to the deployment of infusion technologies as per above. Annual fluctuations in preventive maintenance support are directly dependent on the quantity of new equipment purchases, past equipment purchases, aging equipment, and expiring equipment warranties.

*** The number of alerts handled varies from year to year as they are dependent on the quantity of equipment in service and the details of the published alert.

Supply Chain

On a day-to-day basis, a wide variety of equipment, supplies and services are used in the delivery of healthcare to New Brunswickers. Supply Chain supports healthcare professionals by ensuring the right goods and services are available at the right time and place. It is responsible for the purchasing, storage, delivery, and distribution of all equipment, supplies, and services for the healthcare system throughout New Brunswick.

Supply shortages continued to be an important issue during the past year which has created significant challenges in achieving the primary aim of supply chain management: delivering the right amount of the right supplies to the right people at the right time. Consequently, procurement staff have also faced a larger workload which includes chasing down supplies and determining what replacement products can be brought in. The team played a critical role in inventory management of supplies required to support the New Brunswick health care system.

Within any organization, it is often said that the most important asset is the workforce. In support of our procurement staff during these challenging times, SNB Supply Chain has invested in training to provide employees applicable strategies and techniques to better manage their performance and serve the customer in this environment of chronic supply shortages.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Purchase orders*	152,498	151,149	1,349
Dollar value of purchase orders*	$328,565,101	$311,711,011	$16,854,090
# Purchase order lines received by shipping and receiving departments	530,751	524,175	6,576
Avg. monthly inventory turnover	0.89	0.87	0.02
Avg. monthly main inventory value	$8,638,872	$8,288,257	$350,615
# Warehouse line items picked for distribution	2,369,395	2,421,576	(52,181)

* The table above excludes dollar value and number of purchase orders processed by Strategic Procurement Health. Data is reported under the Strategic Procurement division of SNB.

Laundry and Linen Services

Laundry and Linen Services is dedicated to supporting healthcare providers and nursing homes across New Brunswick by ensuring the delivery of hygienically clean linens. The division offers a comprehensive range of products, including bed and bath items, apparel, and environmental services supplies. Complete services include processing, transporting, distributing, and managing linen inventory to meet the highest standards of care.

This year, operations have continued to progress towards greater stability and reliability, improving consistent on-time deliveries and fill rates. Increased activities from the Regional Health Authorities have driven demand, resulting in an additional 770,000 lbs in demand and processing levels, primarily at the Saint John Laundry facility. This marks the highest poundage processed in many years.

A focus on continuous improvement and energy efficiency has been evident this year with the implementation of production management software, HVAC facility enhancements, and the initiation of a solar energy project at the Saint John facility.

Throughout the coming year, the division will enhance service delivery by adding value, streamlining services, and improving service levels for customers.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Pounds of laundry processed (lbs)	22,650,215	21,879,613	770,602
Number of customers	79	79	0

Energy Management

SNB's Energy Management unit is responsible for leading and coordinating the Government of New Brunswick Energy Management Strategy. This service incorporates energy efficiency and conservation into everyday operational practices while maintaining or improving thermal comfort and indoor air quality for its patrons (patients, students, public service employees).

The unit uses a continuous improvement approach which is instrumental in optimizing energy use, an essential solution to climate change challenges. Staff work directly with the Regional Health Authorities, laundry operations, school districts, and other government department facility managers and teams.

In response to the Climate Change Action Plan, SNB continues to implement the government-wide energy management and reporting system to ensure all departments are accountable for energy consumption and corresponding greenhouse gas emissions. The system, ENERGY STAR® Portfolio Manager®, allows for energy benchmarking and information to be visible. Energy benchmarking is the first critical step in managing a building's energy performance by reducing energy consumption and demand, resulting in a reduction of greenhouse gas emissions. Energy consumption data for government-owned facilities, including but not limited to schools, healthcare facilities, community colleges, garages and offices, is maintained in the system.

During this fiscal year, Government of New Brunswick organizations achieved significant milestones, supported by the Energy Management unit of SNB. In October 2024, Horizon's Sussex Health Centre won the International Federation of Healthcare Engineering's Global Healthcare Carbon reduction award for achieving a 9% building carbon reduction between 2021 and 2023. This recognition reflects the efforts of dedicated facilities staff, supported by Energy Management and an award nomination from SNB.

Vitalité's Centre Hospitalier Universitaire Dr-Georges-L.-Dumont received Natural Resource Canada's 2024 ENERGY STAR® Certification for the first time with a score of 81. It was one of 14 Government of New Brunswick buildings to earn certification in 2024, made possible through the support of the Energy Management Branch.

Horizon's Saint John Regional Hospital received Natural Resource Canada's 2024 ENERGY STAR® Building of the Year – Hospital Division, while Anglophone West School District's Bliss Carman Middle School won 2024 ENERGY STAR® Building of the Year – School Division for the third year in a row. These national honours recognize the commitment of school and hospital facilities staff, once again supported by the benchmarking and guidance of SNB Energy Management.

In 2024, Service New Brunswick recognized four employees in schools and hospital by awarding the Energy Management Star Award, in recognition of outstanding commitment to energy conservation and efficiency by championing improvements in day-to-day operations.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Number of sites entered into ENERGY STAR® Portfolio Manager®[1]	957	974	(17)
ENERGY STAR® certified buildings	14	13	1
Actual cost avoidance[2,3]	$4.1M	$4.1M	0
Greenhouse gas emission reduction (etonnes)[2,3]	12,300	11,600	700

1 NRCan's ENERGY STAR® Portfolio Manager® is a free, simple to use, web-based benchmarking tool that allows users to understand how their building's energy performance measures against similar buildings.

2 Cost avoidance is the amount of energy costs avoided as a result of energy reduction. If no measures had been implemented, energy would have cost this much more.

3 In alignment with the Government of New Brunswick's decarbonization strategy—which targets a 20–40% reduction in GHG emissions from 2018–2019 levels by 2030—Service New Brunswick is reporting savings relative to that baseline year.

ENTERPRISE SERVICES

Accounts Payable

The Accounts Payable branch manages the delivery of standard payables as well as transactions associated with numerous client and case management systems used to deliver programs for provincial government departments.

The team provides end-user guidance, publishes procedural documentation, and offers general process support to client departments. In addition, the unit is responsible for the administration of the purchase card and iExpense processes; accounts receivable administration for SNB; supplier and customer record maintenance; payment processing; and delivering services in accordance with key performance indicators (KPIs) established as part of service level agreements.

The team is also responsible for the reconciliation and remittance of funds collected through SNB service centres, online and teleservices.

The Accounts Payable Division further delivers application-based programs on behalf of departments and agencies. The unit delivered the Canadian Housing Benefit, Laptop Subsidy Program, Student Employment Experience Development Program (SEED), Enhanced Energy Savings Program, Designated Centre-Parent Subsidy, Rural Internet Satellite Program, and the Low-Income Senior Benefit.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Account Payable transactions processed (in excess of)	850,000	800,000	50,000

Central Collections Services

The Central Collection Services branch manages debt owed to GNB by collecting on overdue property tax and student loan accounts.*

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Total collected on property tax accounts in arrears	$124.4M	$103M	$21.4M
Total collected on student loan accounts in default	$7.4M	$7.2M	$0.2M

* For every $1 invested in operations, Central Collection Services collected $117.


Translation Bureau

The Translation Bureau provides written translation; simultaneous interpretation for conferences, seminars, and other gatherings; consecutive interpretation for court proceedings and administrative tribunal hearings; and other linguistic services. The work performed by the branch helps departments and agencies meet GNB's obligations under the *Official Languages Act* as well as Subsection 16(2) of the *Canadian Charter of Rights and Freedoms.*

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Translation requests processed by employees	12,156 requests 6.4M words	12,021 requests 5.6M words	135 requests 0.8M words
Translation requests processed externally	3,380 requests 7.3M words	3,464 requests 7.7M words	(84 requests) (0.4M words)
Days of simultaneous and/or consecutive interpretation provided by employees	1,049 days	1,057 days	(8 days)
Days of simultaneous and/or consecutive interpretation provided externally	2,521 days	1,931 days	590 days

Payroll and Benefits Services

On behalf of GNB, Payroll and Benefits Services is accountable for ensuring Part 1, Part 2 and Part 4 (NB Legal Aid Services Commission) civil servants and contingent workers receive timely payments and benefits as per established key performance indicators.

On April 27, 2024, approximately 15,565 employees from three Part 2 school districts moved from Gestion to Oracle Fusion. While school districts remain responsible for maintaining data related to human resources, payroll, and benefits, the Payroll and Benefits Services team has assumed new responsibilities. These include processing payroll and managing regulatory, accounting and compliance functions.

On July 21, 2024, the Department of Transportation and Infrastructure (DTI) transitioned from the Human Resources Information System to Oracle Fusion. Responsibility for managing the associated data points has been assumed by DTI. Payroll and Benefit Services is accountable for processing of its payroll, administering benefits, and overseeing related regulatory, accounting and compliance activities.

The branch maintains employee records, leave data, and reporting for accounting and regulatory compliance with acts, regulations, policies, collective agreements, and procedures for Meditech and Human Resources information System. Payroll and Benefits Services also supports Part 4 (New Brunswick Community College, Collège communautaire du N.-B., and NB Legal Aid Services Commission) in regulatory, accounting and compliance activities.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Transactions processed	135,248*	142,131	6,883

* NOTE: Transactions associated with retroactive payments for Collective Agreements are not included in this figure.

Additional transactions processed not included in the chart above is work completed by the Computer Assisted Data Entry (CADE) Team which has:

- received approximately 34,851 payroll and benefits documents equaling 386,174 lines of data to support the payroll for Part 2, school districts;
- received records equaling 3,393 lines of data entry to support statistical information for the moose harvest; and
- received records totaling 6,556 lines of data entry to support statistical information for the deer harvest.

A large volume of work completed in many areas of Payroll and Benefits Services is not currently tracked. This would include such things as remittances, reporting and analytics for departments, completion of T4s, and inquiries from employees that are supported by the compliance and reporting team, Meditech and client services specialists.

Managed Print and Distribution

The Managed Print and Distribution branch is composed of three different units. Printing Services provides highspeed digital printing and finishing services for black and white and colour print requests. The unit maintains a list of prequalified print vendors and acquires external print services for specialty and large quantity print jobs. The unit also provides print service for the Dr. Everett Chalmers Regional Hospital (DECH) and recently started printing GNB cheques using MICR printers.

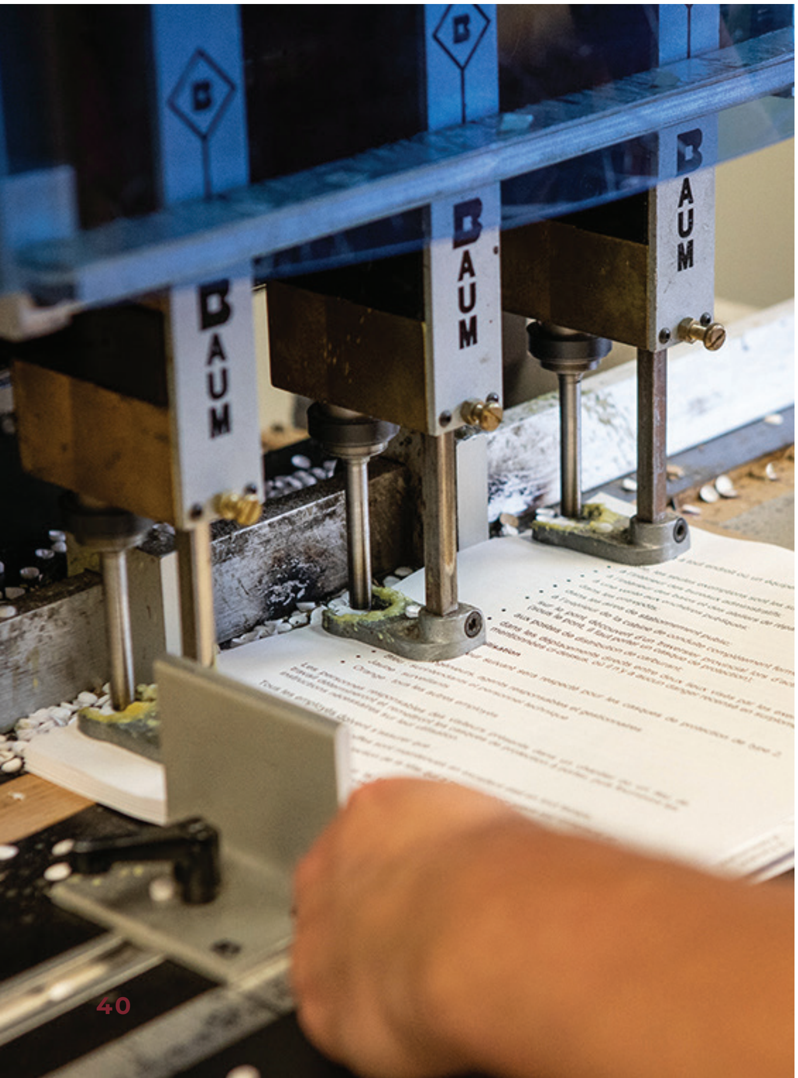
The Postal Services unit provides centralized mail and delivery services to GNB customers from its main processing facility in Fredericton. Regional interoffice mail services are provided throughout the province, and the unit also maintains smaller mailrooms in Moncton and Saint John.

Print Optimization Services centrally manages a contract that provides multifunctioning printing devices throughout government, including Parts 1, 2, 3 and 4 of GNB.

The Managed Print and Distribution branch also provides an employee/agent identification card service and administers GNB's surplus assets.

STATISTICS AT A GLANCE	2024–2025	2023–2024	CHANGE
Printing Services (volume)			
Internal print jobs	1,139	1,041	98
Impressions (int. print jobs)	4,415,194	3,999,813	415,381
Third-party print jobs	188	204	(16)
DECH print jobs	4,618	4,985	(367)
Impressions (DECH)	2,843,566	3,459,702	(616,136)
Cheque impressions	193,629	197,886	(4,257)
Postal Services			
Pieces metered	5,999,316	5,244,425	754,891
Pieces shipped	26,829	21,222	5,607
Print Optimization Services			
Device count	7,725	7,663	62
Impressions	311,936,151	306,004,917	5,931,234


Service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TECHNOLOGY SERVICES

Technology Services professionals work together behind the scenes to provide the necessary tools, solutions, and infrastructure that allow government departments, education and health care services employees to manage services and leverage information digitally. This technology also allows the public to access services and information, complete digital transactions, and submit various applications online.

GNB's cybersecurity is an important responsibility. The Technology Services division collaborates with GNB departments, regional health authorities (RHAs) and the Office of the Chief Information Officer to strengthen government's security posture, protect the government network, ensure critical systems remain available, and secure data. Key efforts include monitoring and preventing cyber attacks, phishing, and spams.

Technology Services has delivered and supported numerous innovative initiatives in 2024–2025 aimed at modernizing solutions for program operations and enhancing digital government service delivery.

- Work has started on a multi-year initiative to transform the province's Clinical Information System which will replace the current mix of fragmented systems and outdated infrastructure. This will benefit the entire health-care system and its patients into the future.
- SNB deployed and supports IT and clinical devices and technology solutions mobile medical imaging services that are now directly available to residents in nursing and special care homes.
- Laboratory referrals and results are now electronically exchanged between various health regions, ensuring data consistency, and precise and timely patient results.
- New clinics have been established by Horizon and Vitalité health networks in collaboration with Technology Services, improving access to services such as cataract surgery and primary care.
- Professionals can now apply online for various technical licenses, including those for electrician, plumber, and steamfitter-pipefitter. Online access makes the licensing process more accessible and efficient.
- The Property Assessment online solution provides easy and free public access to assessment, sales and tax levy information. During the busiest day of the year the solution managed approximately 60,000 inquiries per hour.
- SNB Technology Services collaborated with Early Childhood and Education to roll out new features on the Parent Portal such as the new online application process for the Parent Subsidy Program for childcare services.

- Citizens can reduce fire risks by following the NB Fire Centre's daily automated tweets, which provide real-time updates on burn restrictions and open burning areas in New Brunswick counties, enhancing public safety.
- Free public wi-fi is now available in 17 Service New Brunswick service centres around the province.
- The GNB.ca website has been modernized to enhance citizen experience, provide better support for residents with accessibility challenges, and offer significant improvements for mobile devices.
- The successful rollout of the ICE Contact Centre solution enhanced Land Registry operations by streamlining call handling, enabling a more agile workforce, and supporting data-driven service improvements through performance tracking.
- In 2024–25, the PCI-compliant icePay system was introduced to securely process credit card payments by phone without storing sensitive data, streamlining transactions for staff and clients.

By the numbers:

54,500+ SUPPORTED DEVICES
(laptops, desktops, shared stations, mobile phones)

39,000 SUPPORTED EMPLOYEES
(judges, clinicians, social workers, etc.)

172,000 IT SERVICE DESK INTERACTIONS
(phone, email, online request, live chat)

1,075 CONNECTED GNB SITES
(schools, hospitals, courts, SNB Service Centres, etc.)

1,900 INFORMATION TECHNOLOGY SOLUTIONS
(clinical, financial and payroll, student information solutions, etc)

Land Information Infrastructure Secretariat

SNB is the lead agency for coordination of geomatics and base mapping in New Brunswick. The activities of the Land Information Infrastructure Secretariat include:

- managing an interagency governance framework to facilitate collaboration on geomatics across GNB;
- developing and operating the GeoNB infrastructure, which allows for discovery, access, storage, and dissemination of geographic data and related applications on behalf of partners; and
- managing Open Data NB, an online portal that allows citizens to access hundreds of datasets with continuous updates.

STATISTICS AT A GLANCE (VOLUME)	2024–2025	2023–2024	CHANGE
GeoNB hosted datasets	103	101	2
GeoNB hosted applications	30	29	1
GeoNB map services	108	92	16
GeoNB visits	252,308	253,745	(1,437)
Maps hosted on ArcGIS Online	148	135	13
LiDAR products	11	11	0
Outreach / education sessions	12	3	9
Open Data site hits	1,314,967	665,981	648,986
Open Data downloads	151,411	44,387	107,024
Open Data assets	512	486	26

PUBLIC SERVICES

Customer Care

SNB's Customer Care is the gateway for the public to several government services offered through a multichannel service delivery network. Customer convenience is a key factor in service delivery. To meet New Brunswickers' expectations, SNB offers three channels of delivery:

- in person, through a network of 33 service centres;
- over the telephone (TeleServices) at 1-888-762-8600; and
- online at www.snb.ca.

STATISTICS AT A GLANCE			
SERVICE DELIVERY TRANSACTIONS	**2024–2025**	**2023–2024**	**Change**
Service centres	2,106,446	1,960,211	146,235
TeleServices	238,940	230,126	8,814
Online	1,574,906	1,606,346	(31,440)
Driver examiner – road tests	36,031	34,297	1,734
Driver examiner – knowledge test online	36,471	33,367	3,104
Driver examiner – knowledge test in person	8,726	10,353	(1,627)
Total Transactions	**4,001,520**	**3,874,700**	**126,820**

A range of services are delivered on behalf of various departments and agencies including the federal government. SNB also accepts payments on behalf of 64 municipalities.

Services include:

- motor vehicle: driver's licences, registration, placards for disabled persons;
- recreation: hunting and fishing licenses, trail permits for all-terrain vehicles and snowmobiles;
- government forms: Medicare, lottery registration, Elections NB;
- federal government: pleasure craft licensing; and
- municipalities: water and sewage payments, parking ticket payments.

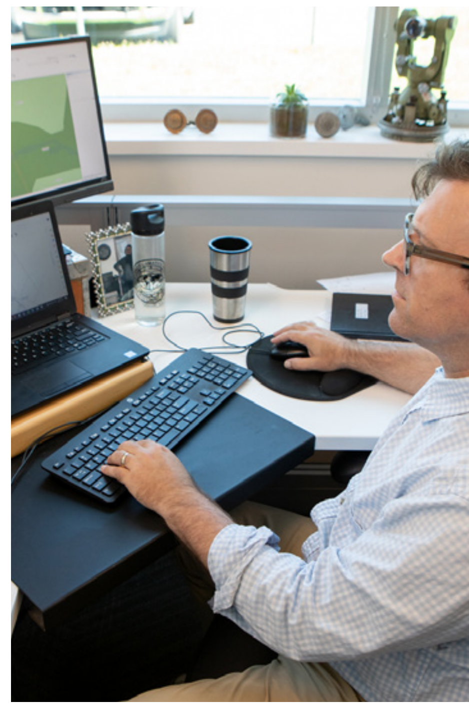
Registries

Condominium properties are administered through the *Condominium Property Act*, which sets out the rules for developing, operating, and managing them in New Brunswick. This area provides approval for condominium corporations and the registration of associated documents and plans. It also accepts information on reserve funds, financial statements, insurance, and directors filed by these corporations.

The Corporate Registry administers incorporation and lifecycle management of New Brunswick-based business corporations and non-profit companies as well as the registration of partnerships and business names, and extra-provincial corporations. The Corporate Registry maintains publicly available information on business and non-profit corporations and unincorporated business entities. Corporate Registry staff advise businesses operating in New Brunswick on how to remain in compliance with business registry legislation and how to complete filings that satisfy the requirements specified in legislation.

The Land Registry maintains records dating back to the original Crown land grants and are available for public scrutiny. The Land Registry also operates the provincial land registration office where legal plans and documents such as deeds, mortgages and wills relating to the ownership of real property can be registered. The Land Registry unit maintains the PLANET system, which manages land-based transactions through a comprehensive, integrated, online source of land registration, property mapping, and real property information. The unit also maintains a province-wide Global Positioning System-based (GPS) survey network that includes a series of continuously operating active control stations, which provides observations to users via the SNB website.

The Personal Property Registry maintains a province-wide registry service where users can serve public notice of their security interests, judgments, and other claims affecting personal property, such as automobiles, recreational vehicles, mobile homes, and business inventory. It also offers individuals and businesses the opportunity to determine if there is a registered security interest on a personal property by providing the means to search the Personal Property Registry, through the Atlantic Canada Online portal and SNB's Lien Check service.



Vital Statistics is responsible for registering, maintaining, and disseminating birth, death, stillbirth, and marriage data (also known as “vital events”). Vital Statistics can search records, issue certificates of a vital event, distribute marriage licenses, approve and register changes of name, and maintain an index of marriage officiants and churches/religions authorized to solemnize marriages in New Brunswick.

STATISTICS AT A GLANCE			
REGISTRIES ACTIVITIES	**2024–2025**	**2023–2024**	**CHANGE**
Condominiums			
New corporations	3	1	2
New units approved	35	12	23
Corporate Registry			
Incorporations	3,313	3,263	50
Registrations	4,315	4,326	(11)
Annual return	47,705	45,316	2,389
Certificate of Status/certified copies	5,028	4,890	138
Land Registry			
Registrations	93,119	90,107	3,012
Searches	46,987	38,860	8,127
Certificates of Registered Ownership sold	43,081	35,646	7,435
Personal Property Registry			
Registrations	166,294	155,122	11,172
Searches	109,031	94,481	14,550
Vital Statistics			
Certificates issued (all types)	33,697	31,950	1,747
Change of name processed	447	417	30
Vital events registered	20,657	16,837	3,820

Property Assessment Services

SNB is responsible for the valuation and classification of all real property in New Brunswick. Property Assessment is a vital component in the processes of real property taxation.

The *Assessment Act* states that all property in the province is to be assessed at its real and true (market) value as of January 1 of the year preceding the year for which the assessment is made. Individual property assessments are then compiled to produce municipal and provincial assessment bases.

These bases are shared with the Department of Environment and Local Government, which produces the assessment bases for taxation for each local government and rural district.

Individual property assessments are also provided to the Department of Finance and Treasury Board. These are then used, along with municipal and provincial property tax rates, to produce an annual property tax notice (bill).

Property Assessment Services is responsible for maintaining an inventory of all real property information as well as administering many property tax-related benefit programs.

PROPERTY ASSESSMENT ERRORS	
Tax year	Number of factual errors*
2024	6,280**
2023	942
2022	564
2021	776
2020	865

* A factual error is the result of incorrect property data / characteristics used in the calculation of a property value.

** This increase in 2024 was primarily due to a coding error on farm woodlot properties which resulted in an error in taxation for this specific group of properties. Farm woodlots are valued using a formula to result in a tax of one dollar per hectare. This error was corrected.

In early 2023, following a comprehensive Request for Proposal process, the SNB Board of Directors, Policy and Priorities Board and Treasury Board authorized Service New Brunswick to proceed with Tyler Technologies, Inc. as its partner to replace Property Assessment Services' current Computer Assisted Mass Appraisal System. The multi-year project will address remaining Auditor General recommendations of 2017 as well as modernize and streamline the property assessment function and service delivery to Local Government and property owners.

The project is following an iterative implementation approach to allow the project team to focus on specific deliverables and engage staff and stakeholders earlier. The first phase is scheduled to go live on May 5, 2025.

PROPERTY ASSESSMENT STATISTICS					
Tax year	Number of properties	Assessment base (Billion $)	Request for review*	Per cent of property accounts	Appeals (Assessment Board)
2024	479,649	89.4	9,970	2.1	264
2023	477,317	81.0	8,971	1.9	185
2022	474,467	73.0	8,983	1.9	168
2021	472,098	67.2	5,368	1.1	90
2020	471,082	66.1	5,941	1.3	192

* Figures from 2021 onward include online inquiries which may not result in a formal request for review.

Overhaul of property assessment and tax system

The Government of New Brunswick is committed to reviewing and improving New Brunswick's property tax system to ensure stability and fairness.

Under Finance and Treasury Board leadership, Service New Brunswick is working closely along with Environment and Local Government to identify opportunities to improve property taxation.

As part of the overhaul, a third party has been engaged to undertake an independent, external review of the New Brunswick property assessment system. Additionally, Property Assessment Services has undertaken a plan to increase reinspection across the province to meet industry standards and improve fairness. Property Assessment Services also continues to enhance existing processes.

Enterprise Resource Planning

The Enterprise Resource Planning (ERP) project is a business transformation that is focused on taking a common approach to business processes, technology and information in the areas of finance, human resources, payroll, procurement, and some operational functions. This is for all departments (Part 1), school districts (Part 2) and New Brunswick Community College/ Collège communautaire du Nouveau-Brunswick (Part 4). The Enterprise Resource Planning project is being co-led by Finance and Treasury Board and Service New Brunswick.

The ERP project is being introduced to GNB organizations and work areas in phases and has been happening over many years. With the updated deployment plan, this is scheduled to continue until the end of fiscal year 2027–2028.

Once fully implemented, Enterprise Resource Planning will:

- help to provide key information required to measure financial results and support analysis through an integrated solution that connects government operations (for example, to more easily understand which vendors may owe money to GNB while also submitting invoices for payment, better allowing these amounts to be offset against one another);

- allow employees and vendors to access and manage their own information through self-service options;
- support openness and transparency by providing access to information required to run the business of GNB in a usable format; and
- provide a foundation for value for money decision making by providing timely and accurate information to decision makers.

Service New Brunswick partnership with Enterprise Resource Planning

Service New Brunswick is responsible for the operational delivery of services supported by Oracle Fusion. The corporation has continued to work closely with the Enterprise Resource Planning transformation initiative in the areas of human resources, payroll, financial and procurement services.

Over 2024–2025, the corporation partnered in three successful releases of ERP solutions:

Release 8	Payroll (Department of Transportation and Infrastructure)	2,000 Fusion clients added
Release 9A	School district payroll (Anglophone School District West, Anglophone School District East and District scolaire francophone Sud)	11,865 Fusion clients added
Release 11A	Customer maintenance	5,000 customer records transitioned

Additionally, teams have been actively involved with initial stages of release planning (i.e. discovery phase and testing) for several releases:

Release 9B	School district payroll (Anglophone School District South, Anglophone School District North, District scolaire francophone du Nord-Ouest, and District scolaire francophone du Nord-Est)	Estimated 9,800 clients
Release 14	Payroll (Service New Brunswick Meditech)	Estimated 970 clients
Release 10	Transition of JDE Finance	
Release 11B	Supplier maintenance (Community Colleges) Advanced collections (Student Loan Services)	
Release 13A	Procure to pay (Department of Transportation and Infrastructure)	

Summary of staffing activity

NUMBER OF SNB EMPLOYEES		
EMPLOYEE TYPE	2024–2025	2023–2024
Permanent	2,117	2,046
Temporary	144	125
Casuals	450	467
TOTAL	2,711	2,638

Permanent employees include all permanent full-time and part-time employees. Temporary employees are employees in various types of temporary positions, including personal service contract positions and ministerial/constituency office staff. Casuals include full-time, part-time, hourly, and on-call employees, as well as students.

STAFFING ACTIVITY WITHIN FISCAL YEAR		
EMPLOYEE TYPE	2024–2025	2023–2024
Permanent	502	328
Temporary	394	513
TOTAL	896	841

Staffing activities include formal competitions, expressions of interest, casual hiring, personal services contracts, secondments, and lateral transfers. Of these, SNB posted 632 competitions, including 491 open (public) competitions and 141 closed (internal) competitions.

SNB also made the following appointments using processes to establish merit:

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	NUMBER
Equal Employment Opportunity Program	Provides Indigenous persons, persons with disabilities, and members of a visible minority group with equal access to employment, training, and advancement opportunities.	21
Mosaik Program	Matches diverse talent to meaningful jobs across GNB.	33
Talent Management Program	Identifies permanent employees in corporate and departmental talent pools who meet the four-point criteria for assessing talent, namely performance, readiness, willingness, and criticalness	1
Appointment without competition	An individual acting in a role, whether on a casual or temporary basis, may be appointed without competition to a regular properly classified position.	108

SNB supports a process similar to the one described in section 33 of the *Civil Service Act*. No complaints alleging favoritism were made to the CEO of Service New Brunswick and no complaints were submitted to the Ombud.

Summary of legislation and legislative activity

NAME OF LEGISLATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Bill 15 – *An Act to Amend the Assessment Act*	The Bill received Royal Assent on December 13, 2023; however, the amendments came into force along with accompanying amendments to New Brunswick Regulation 84-6 on August 16, 2024. The amendments were effective for the 2025 taxation year.	The purpose of this Bill was to implement an assessment spike protection mechanism of 10 percent on all properties listed in the definition of “real property,” excluding those properties whose value is determined in accordance with existing legislation and/or regulation such as poles, wires, freehold timberland, farm woodlots, etc. The amendments added regulation-making authority to establish an expanded spike protection formula and provided the Executive Director of Property Assessment to determine eligibility regarding which properties are in or out of scope to receive the spike protection in certain circumstances.

NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
New Brunswick Regulation 84-6 – the General Regulation - Assessment Act	These amendments, along with the accompanying amendments to the Assessment Act, which received Royal Assent on December 13, 2023, came into effect on August 16, 2024. The amendments were effective for the 2025 taxation year.	The regulation was amended to establish the spike protection mechanism formula of 10 percent on all properties listed in the definition of “real property,” excluding property values set by legislation and/or regulation, and define the terms to be used as the components in applying the spike protection mechanism formula.
New Brunswick Regulation 84-6 – the General Regulation - Assessment Act	September 19, 2024	The regulation was amended to change the timeframe that the applicant must begin construction of a multi-unit residential building from December 31 of the year in which the building permit was issued to within 12 months of the building permit being issued.

New Brunswick Regulation 2014-93 – Goods and Services Regulation – Procurement Act *New Brunswick Regulation 2022-78 – Construction Services Regulation – Procurement Act*	February 27, 2025	These regulations were amended to exclude United States-based companies from the Government of New Brunswick's tendering process. These amendments were in response to the 25 percent tariffs being imposed on Canada by the United States.

Summary of recommendations from the Office of the Auditor General

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2024/2025	3
Matters Arising from our Audit of the Financial Statements of the Province, 2025 – SNB, Information Technology Infrastructure Audit	2
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Property Assessment System	3
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Payroll and Benefits (HRIS)	1

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2023/2024	8

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
Recommendations related to Internal Controls (4)	SNB will conduct an analysis on each of the internal control weaknesses identified and corrective action will be taken for items identified by SNB as high risk and for which there are no mitigating measures in place.
Recommendations related to Accounting Processes (2)	SNB will continue improving our accounting processes, controls, and training of staff to keep errors to a minimum.
Recommendations related to Accounting Systems and IT (2)	The ERP planning project continues to move forward. Until completion, SNB has put various mitigations in place in order to reduce the risk of duplicate payments, fraud and staff inefficiencies related to legacy systems.

SECTION 2 - INCLUDES THE REPORTING PERIODS FOR YEARS THREE, FOUR AND FIVE

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2022/2023	7	6
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2021/2022	6	5
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2020/2021	7	6
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Information Technology Infrastructure Audit	3	2
Matters Arising from our Audit of the Financial Statements of the Province, 2023 – SNB, Property Assessment System	2	0
Matters Arising from our Audit of the Financial Statements of the Province, 2023 – SNB, Payroll and Benefits	3	3
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Information Technology Infrastructure Audit	5	4
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Property Assessment System	2	0

Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Payroll and Benefits (HRIS)	2	2
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Information Technology Infrastructure Audit	4	3
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Payroll and Benefits (HRIS)	2	1
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Property Assessment Services	4	2
Matters Arising from our Audit of the Financial Statements of the Province, 2021 – SNB, Payments Processed through the Imaging Process Management System (IPM)	4	1

Summary of Official Languages activities

Service New Brunswick recognizes its obligations under the *Official Languages Act* and is committed to actively offering and providing quality services in both official languages.

Six official complaints were filed under the act in 2024–2025. All the complaints were deemed to be founded or resolved without requiring an investigation.

During 2024–2025, Service New Brunswick continued to ensure its obligations under the *Official Languages Act* were met throughout the organization. Below are associated activities that were carried out on an ongoing basis during the year in question.

FOCUS 1

Ensure access to service of equal quality in English and French throughout the province:

- The Annual Customer Satisfaction Survey includes a question for customers to confirm if they received the service in the official language of their choice.

FOCUS 2

An environment and climate that encourages, for all employees, the use of the official language of their choice in their workplace:

- As part of the annual performance review process, all employees are required to review the Language of Service and Language of Work policies and discuss with their managers.
- Training sessions to managers and employees were offered in both official languages.

FOCUS 3

Ensure that new and revised government programs and policies considered the realities of the province's official language communities:

- Presentations on official languages are part of the orientation for new employees.

FOCUS 4

Ensure public service employees have a thorough knowledge and understanding of the *Official Languages Act*, relevant policies, regulations, and the province's obligations with respect to official languages:

- Employees were asked to complete the online modules on Language of Service and Language of Work to build on their knowledge of the *Official Languages Act*.

Report on the *Public Interest Disclosure Act*

Service New Brunswick has policies and processes designed to manage public interest disclosures as required by the *Public Interest Disclosure Act*. New Brunswick received no claims or disclosures of wrongdoing in the 2024–2025 fiscal year.

Appendix: Financial Statements

Service New Brunswick

Management Report

The preparation of financial information is an integral part of management's responsibilities and the accompanying financial statements are the responsibility of the management of the Corporation. This responsibility includes the selection of appropriate accounting policies and making judgments and estimates consistent with Canadian Public Sector Accounting Standards (PSAS).

The Corporation maintains accounting systems and related controls to provide management and the Board of Directors with reasonable assurance that transactions are executed and recorded as authorized, that assets are properly safeguarded and accounted for, and that financial records are reliable for the preparation of financial statements in accordance with PSAS.

It is the responsibility of the Board of Directors to oversee management's performance of its financial reporting responsibilities and to review and approve the financial statements. It is assisted in its responsibilities by the Audit and Finance Committee. This committee reviews and recommends approval of the financial statements, and meets periodically with management and the external auditors concerning internal controls and matters related to financial reporting. Upon the recommendation of the Audit and Finance Committee, these financial statements for the year ended March 31, 2025 are approved by the Board of Directors.

Renée Laforest, CPA
Chief Executive Officer

Trevor Ricketts, CPA
Chief Financial Officer

Fredericton, N.B., Canada
June 26, 2025

AUDITOR GENERAL OF NEW BRUNSWICK | VÉRIFICATEUR GÉNÉRAL DU NOUVEAU-BRUNSWICK

INDEPENDENT AUDITOR'S REPORT

To the Chairperson and Board of Directors of Service New Brunswick

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Service New Brunswick (the Entity), which comprise the statement of financial position as at March 31, 2025, and the statements of operations & change in accumulated surplus, change in net financial assets, and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2025, and the results of its operations & change in accumulated surplus, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Paul Martin, FCPA, FCA
Auditor General

Fredericton, New Brunswick, Canada
June 26, 2025

Service New Brunswick

Statement of Financial Position

As at March 31

		(thousands)		
		2025		2024
Financial Assets				
Cash and Cash Equivalents	**$**	**9,558**	$	9,523
Due from Province of New Brunswick		**94,166**		94,824
Restricted Assets (Note 6)		**13,600**		13,980
Accounts Receivable and Advances (Note 7)		**35,267**		38,353
Total Financial Assets		**152,591**		156,680
Liabilities				
Accounts Payable and Accrued Liabilities (Note 8)		**35,504**		23,749
Partner Liabilities (Note 9)		**5,855**		6,434
Deferred Receipts		**276**		477
Land Titles Assurance (Note 10)		**5,199**		5,000
Total Liabilities		**46,834**		35,660
Net Financial Assets		**105,757**		121,020
Non-Financial Assets				
Tangible Capital Assets (Note 11)		**71,433**		57,006
Inventory		**141**		176
Prepaid Expenses		**44,383**		38,372
Total Non-Financial Assets		**115,957**		95,554
Accumulated Surplus	**$**	**221,714**	$	216,574

The accompanying notes are an integral part of these financial statements.

Contingent Liabilities (Note 13)

Commitments (Note 14)

Approved on Behalf of the Board

Karen O. Taylor, O.N.B.
Chair - Board of Directors

Doug Gaudett, CPA, CA
Director

Service New Brunswick

Statement of Operations & Change in Accumulated Surplus

For the year ended March 31

	(thousands)		
	Budget Note 3	**2025**	2024
Revenue			
Government Transfers	$ 242,277	**$ 251,516**	$ 229,407
Products and Services	63,871	**101,701**	85,264
Municipal Services	18,900	**19,574**	18,015
Registry Services	27,225	**30,006**	30,106
Rebates and Recoveries	1,450	**2,145**	2,367
Total Revenue	**353,723**	**404,942**	365,159
Expense			
Executive Administration	790	**602**	643
Finance, Human Resources and Strategy	18,518	**19,791**	19,530
Strategic Procurement	6,243	**6,048**	5,720
Technology Services	198,992	**233,430**	207,892
Health Services	46,180	**52,197**	48,246
Enterprise Services	32,214	**37,863**	30,796
Public Services	50,423	**49,871**	43,766
Total Expense	**353,360**	**399,802**	356,593
Surplus	363	**5,140**	8,566
Accumulated Surplus, Beginning of Year	**216,574**	**216,574**	208,008
Accumulated Surplus, End of Year	**$ 216,937**	**$ 221,714**	$ 216,574

The accompanying notes are an integral part of these financial statements.

Service New Brunswick

Statement of Change in Net Financial Assets

For the year ended March 31

	(thousands)		
	Budget Note 3	**2025**	2024
Net Financial Assets, Beginning of Year	$ 121,020	**$ 121,020**	$ 122,839
Surplus	363	**5,140**	8,566
Gain on Disposal of Tangible Capital Assets	-	**(210)**	-
Proceeds from Disposal of Tangible Capital Assets	-	**225**	-
Acquisition of Tangible Capital Assets (Note 11)	(24,865)	**(23,347)**	(6,237)
Amortization of Tangible Capital Assets	8,761	**8,905**	8,001
Net Changes in Prepaid Expenses	-	**(6,011)**	(12,145)
Net Changes in Inventory	-	**35**	(4)
Decrease in Net Financial Assets	**(15,741)**	**(15,263)**	(1,819)
Net Financial Assets, End of Year	**$ 105,279**	**$ 105,757**	$ 121,020

The accompanying notes are an integral part of these financial statements.

Service New Brunswick

Statement of Cash Flows

For the year ended March 31

		(thousands)		
		2025		2024
Cash and Cash Equivalents Generated by (used in):				
Operating Transactions				
Surplus	**$**	**5,140**	$	8,566
Amortization of Tangible Capital Assets		**8,905**		8,001
Gain on Disposal of Tangible Capital Assets		**(210)**		-
Accounts Receivable and Advances (Note 7)		**3,086**		4,775
Due from Province of New Brunswick		**658**		2,707
Accounts Payable and Accrued Liabilities (Note 8)		**11,755**		(2,103)
Prepaid Expenses		**(6,011)**		(12,145)
Land Titles Assurance (Note 10)		**199**		(2,290)
Partner Liabilities (Note 9)		**(579)**		1,540
Deferred Receipts		**(201)**		(571)
Inventory		**35**		(4)
Restricted Assets (Note 6)		**380**		(1,796)
		23,157		6,680
Capital Transactions				
Acquisition of Tangible Capital Assets (Note 11)		**(23,347)**		(6,237)
Proceeds from Disposal of Tangible Capital Assets		**225**		-
		(23,122)		(6,237)
Increase in Cash and Cash Equivalents		**35**		443
Cash and Cash Equivalents, Beginning of Year		**9,523**		9,080
Cash and Cash Equivalents, End of Year	**$**	**9,558**	$	9,523

The accompanying notes are an integral part of these financial statements.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2025

1. Description of Operations

Service New Brunswick (hereafter referred to as “the Corporation”) is a non-taxable Crown Corporation established under the *Service New Brunswick Act* (hereafter referred to as “the Act”) which was proclaimed and came into force October 1, 2015.

The Corporation has no share capital and the Act does not provide for this. However, the Act does stipulate that any profits may be appropriated by the Crown at the discretion of the Minister of Finance. The Corporation is not subject to any externally imposed capital requirements and has the ability to borrow funds when necessary.

The Corporation was formed as a result of the restructuring of the former common services organizations, the New Brunswick Internal Services Agency, Service New Brunswick, the Department of Government Services and FacilicorpNB into one common services organization Service New Brunswick. Its mission is providing high quality, innovative public services for customers with a focus on value for all New Brunswickers.

2. Summary of Significant Accounting Policies

General

These financial statements are prepared by management using the Corporation's accounting policies stated below, which are in accordance with Canadian public sector accounting standards (PSAS) as issued by the Public Sector Accounting Board.

Cash and Cash Equivalents

The Corporation considers cash balances with banks, net of overdrafts, as cash and cash equivalents. The cash balance of Restricted Assets (Note 6) is held by the Province on behalf of the Corporation.

Due from Province of New Brunswick

Represents the net amount of Province of New Brunswick ("the Province") funds used by the Corporation in the course of its operations. The amount is payable to the Corporation on demand and is not interest bearing. It does not include all amounts owing to or receivable from the Province (Note 5).

Asset Classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not to be consumed in the normal course of operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but instead are employed to deliver government services, may be consumed in normal operations and are not for resale. Non-financial assets include prepaid expenses, inventory and tangible capital assets.

Restricted Assets

Management has amounts Due from Province of New Brunswick equal to the amount of Partner Liabilities (Note 9) and the amount accumulated under Land Titles Assurance (Note 10).

Tangible Capital Assets

Tangible capital assets are assets owned by the Corporation which have useful lives greater than one year. For practical purposes certain dollar thresholds have been established for each asset. Intangible assets are not recognized in the financial statements.

Tangible capital assets are reported at cost and amortized on a straight-line basis over their estimated useful lives.

In the year of acquisition and disposal, one-half of the annual amortization expense will be recorded.

Thresholds and Amortization Rates

Class	**(thousands) Cost Thresholds**	**Amortization Rate**
Land	Any	n/a
Buildings	$ 100	40 years
Leasehold Improvements	$ 100	Lease Term
Capital Leases (various classes)	As per related class	Lease Term
Computer Hardware	$ 100	5 – 15 years
Computer Software	$ 100	5 – 15 years
Motor Vehicles	$ 15	5 – 10 years
Major Equipment	$ 100	5 – 15 years
First Time Equipping of New Buildings	$ 100	5 years
Assets Under Construction	As per related class	n/a

Revenues

Government transfers are provided by the Province in the form of appropriations, operating and capital grants in accordance with Government's Main Estimates process. Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Deferred government transfer revenue is recognized in the Statement of Operations & Change in Accumulated Surplus as the liabilities are settled.

Other revenues; including Products and Services, Municipal Services, Rebates and Recoveries, and Registry Services are recognized when the transaction or event has occurred, and the performance obligation related to the underlying services or goods has been met. For revenues without performance obligations, revenue is recognized when the Corporation has the authority to claim or retain an inflow of economic resources and when revenue is expected. Gains are generally recognized when realized. Items not practicably measurable until cash is received would be accounted for at that time.

Deferred Receipts

Monies received in consideration for the development of tangible capital assets such as systems are initially accounted for as deferred receipts, and recognized as revenue in the period in which the system is completed.

Pension Contributions

The Corporation has shared risk pension plans in accordance with New Brunswick's *Pension Benefits Act.* Certain employees of the Corporation are entitled to receive benefits under these plans. Employer pension contributions are accounted for by the Province on behalf of the Corporation. The Corporation is not responsible for any unfunded liability nor does it have access to any surplus with respect to its employee pensions.

The Corporation's employer contributions are made by the Province as described below.

Expenses Paid by Other Parties

The Corporation's employer contributions are made by the Province as described in Note 5.

Inter-entity Transactions

Inter-entity transactions (transactions between commonly controlled entities) are recorded at the exchange amount when they are undertaken on similar terms and conditions as if the entities were dealing at arm's length. Cost allocations (such as chargebacks) to/from commonly controlled entities are recorded on a gross basis.

Financial Instruments

Financial assets and liabilities are initially recognized at fair value and their subsequent measurement is dependent on their characteristics, the purpose for which the financial instruments were acquired or issued, and how they are evaluated or managed.

All financial assets and liabilities, not including deferred receipts, are subsequently measured at cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations & Change in Accumulated Surplus.

Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Measurement Uncertainty

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of the useful lives of tangible

Note 2 (Continued)

capital assets for amortization, allocation of costs, Land Titles Assurance as well as the accrual of certain expenses and service delivery revenues. Actual results could differ from management's estimates as additional information becomes available in the future.

Inventory

Inventory includes paper stock and supplies used in the Print Centre, postage on hand in Postal Services and is recorded at the lower of cost or net realizable value.

Prepaid Expenses

Prepaid expenses include maintenance and support amounts, in excess of $10 thousand, which are charged to expense over the periods expected to benefit from it.

3. Budget

The budget figures included in these financial statements have been derived from management's estimates and approved by the Corporation's Board of Directors.

4. Risk Management

The carrying value of the Corporation's financial instruments are assumed to approximate their fair amounts because of their short term to maturity.

An analysis of significant risk from the Corporation's financial instruments is provided below:

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation. Significant accounts receivable balances are due from related entities of the Province $31.5 million ($32.3 million 2024) (as described in Note 5). These balances are considered low risk due to excellent collection history. The Corporation's maximum exposure to credit risk at March 31, 2025 is equal to the accounts receivable balance of $35.3 million ($38.4 million 2024). Credit risk is not disbursed as the majority of the accounts receivable balance consists of amounts due from related entities of the Province.

b) Liquidity risk

Liquidity risk is the risk of not being able to settle or meet an obligation on time or at a reasonable price. The Corporation manages liquidity risk through its Due from Province of New Brunswick to ensure sufficient cash availability to meet operating and capital requirements.

c) Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates will affect future cash flows or fair values of financial instruments. The Corporation's management considers exposure to interest rate risk to be insignificant.

Note 4 (Continued).

d) Currency risk

Currency risk arises on financial instruments denominated in a foreign currency. The Corporation is exposed to currency risk on purchases that are denominated in a currency other than the Corporation's functional currency, primarily in US Dollars (USD). The Corporation's foreign currency transactions are normally settled in the short term, therefore management considers exposure to currency risk to be insignificant.

5. Related Entity Transactions

The Corporation is economically dependent on the Province of New Brunswick. During the fiscal year, the Corporation received funding of $251.5 million ($229.4 million 2024) from the Province. These financial statements include transactions with related entities.

The Corporation is related to the Province and all departments, agencies, commissions, and Crown corporations under common control of the Province.

As part of its common services mandate, the Corporation provides services for payroll, payment processing, information technology, procurement, laundry, collections and other administrative support services to the Province and many other entities under common control of the Province.

Transactions with the Province of New Brunswick and entities under common control of the Province are settled on normal trade terms, with the exception of the items noted below:

- The Corporation uses some office space for which rent is paid for by the Province.
- The Province contributes certain other services, such as legal and personnel services pending subsequent transfer to the Corporation.
- The Province records the employer expenses for the following: Pension contributions, Canada Pension Plan contributions, Retirement Allowance payments, Group Life Insurance, and Supplementary Employee Retirement Program on behalf of the Corporation. These expenses along with the Sick Leave Liability Accrual, Worksafe Liability Accrual, and vacation liability are not presented in these financial statements. Under the agreed operating terms of the Corporation, these benefit plan balances are obligations/assets of the Province and are not assumed by the Corporation.
- Items recorded on a net basis such as IT procurement.

There are no contractual obligations or contingent liabilities with related entities.

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2025

Note 5 (Continued).

The Statement of Financial Position contains the following related entity amounts:

	(thousands) 2025	2024
Due from Province of New Brunswick	**$ 94,166**	$ 94,824
Accounts Receivable	**31,478**	32,275
Accounts Payable and Accrued Liabilities	**(114)**	(123)
Partner Liabilities	**(5,247)**	(5,557)
Net Due to the Corporation	**$ 120,283**	$ 121,419

The Statement of Operations & Change in Accumulated Surplus contains the following amounts that were received from or paid to the Province of New Brunswick related entities:

	(thousands) 2025	2024
Revenue	**$ 364,421**	$ 324,621
Expense	**(1,786)**	(1,347)
	$ 362,635	$ 323,274

6. Restricted Assets

	(thousands) 2025	2024
Partner Liabilities (Note 9)	**$ 5,855**	$ 6,434
Land Titles Assurance Fees Collected (Note 10)	**7,745**	7,546
	$ 13,600	$ 13,980

7. Accounts Receivable and Advances

	(thousands) 2025	2024
Accounts Receivable	**$ 34,786**	$ 37,349
Advances	**528**	1,086
Provision for Doubtful Accounts	**(47)**	(82)
	$ 35,267	$ 38,353

8. Accounts Payable and Accrued Liabilities

	(thousands) 2025	2024
Accounts Payables and Accrued Liabilities	**$ 26,648**	$ 16,957
Salary and Benefits Payable	**8,856**	6,792
	$ 35,504	$ 23,749

9. Partner Liabilities

The Corporation collects amounts on behalf of the Province of New Brunswick and other business partners. The following amounts were payable to the Province and other partners at the end of the year:

	(thousands) 2025	2024
Province of New Brunswick	**$ 5,093**	$ 5,275
Other Partners	**762**	1,159
	$ 5,855	$ 6,434

10. Land Titles Assurance

Under the *Land Titles Act,* the Province guarantees title to real property registered under Land Titles. The Corporation has established a charge, based on an actuarial estimate, to cover potential claims pertaining to indemnification pursuant to the *Land Titles Act.* An assurance fee of $3.00 is charged for each registration in the Land Titles registry.

As a result of updated actuarial estimates, amendments were made to New Brunswick General Regulation 83-130 under the *Land Titles Act*, amending the assurance fee charged from $3.00 to $1.00, effective April 1, 2025.

The liability for potential claims is estimated annually by management. Any increases or decreases to the liability are recorded as a revenue or expense on the Statement of Operations & Change in Accumulated Surplus. At March 31, 2025, the Corporation has estimated a liability of $5.2 million ($5.0 million 2024) for potential claims under the *Land Titles Act*.

Land Titles Assurance fees collected by the Corporation are externally restricted in accordance with the *Land Titles Act*. A summary of Land Titles Assurance fees collected is as follows:

Reconciliation of Land Titles Assurance Fees Collected

	(thousands) 2025	2024
Opening Balance	**$ 7,546**	$ 7,290
Assurance Fees Collected	**274**	256
Claims Paid	**(75)**	-
Total (Note 6)	**$ 7,745**	$ 7,546

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2025

11. Tangible Capital Assets

(thousands)

	Computer Hardware and Software	Land and Buildings	Motor Vehicles	Major Equipment	Leasehold Improvements	First Time Equipping of New Buildings	Assets Under Construction (AUC)	March 31 2025 Total	March 31 2024 Total
Estimated Useful Life (Years)	5 - 15 Years	Buildings 40 Years	5 - 10 Years	5 - 15 Years	Lease Term	5 Years			
Cost									
Opening Cost	$ 85,121	$ 21,123	$ 585	$ 26,509	$ 14,170	$ 3,485	$ 1,055	$ 152,048	$ 148,575
Transferred from AUC	357	-	-	-	366	332	(1,055)	-	-
Additions	21,237	-	291	-	498	61	1,260	23,347	6,237
Disposals	(3,129)	-	(181)	-	(230)	-	-	(3,540)	(2,764)
Closing Cost	**103,586**	**21,123**	**695**	**26,509**	**14,804**	**3,878**	**1,260**	**171,855**	**152,048**
Accumulated Amortization									
Opening Accumulated Amortization	71,050	5,022	433	9,338	6,444	2,755	-	95,042	89,805
Disposals	(3,129)	-	(166)	-	(230)	-	-	(3,525)	(2,764)
Amortization Expense	5,812	452	66	1,762	436	377	-	8,905	8,001
Closing Accumulated Amortization	**73,733**	**5,474**	**333**	**11,100**	**6,650**	**3,132**	**-**	**100,422**	**95,042**
Net Book Value	**$ 29,853**	**$ 15,649**	**$ 362**	**$ 15,409**	**$ 8,154**	**$ 746**	**$ 1,260**	**$ 71,433**	**$ 57,006**

Assets Under Construction at March 31, 2025 is as follows:

	(thousands)
Major Equipment	$ 1,260
Total	**$ 1,260**

12. Expenses by Object

	(thousands) 2025	2024
Personnel Services	**$ 182,829**	$ 163,723
Supplies and Services	**207,942**	183,000
Debt and Other Charges	**126**	134
Amortization	**8,905**	8,001
Grant Expense	**-**	1,735
	$ 399,802	$ 356,593

13. Contingent Liabilities

The Corporation does not carry general liability insurance on the majority of its assets. Any successful liability claims against the Corporation and any replacement of lost or damaged property are generally charged to expense in the year of settlement or replacement.

The Corporation is involved in legal actions which the outcome is not determinable and where management believes there is no material loss. These amounts are not disclosed to prevent adverse effects on the outcome of the litigations.

14. Commitments

The Corporation has commitments related to office space and contractual agreements. Minimum payments for these commitments are estimated as follows:

	(thousands)					
	2026	**2027**	**2028**	**2029**	**2030**	**Thereafter**
Office Space	$5,273	$4,662	$4,236	$3,542	$3,049	$15,011
Contractual Agreements	66,006	43,208	34,692	13,467	4,740	4,355
Total	**$71,279**	**$47,870**	**$38,928**	**$17,009**	**$7,789**	**$19,366**

The Corporation enters into other contractual arrangements on a regular basis in its normal course of operations.

15. Comparative Figures

Certain of the 2024 figures have been reclassified to conform with the presentation adopted for 2025.