

ANNUAL REPORT

SERVICE NEW BRUNSWICK

2025–2026

Service New Nouveau Brunswick

EXPECT **OUR BEST**
LE MEILLEUR DE NOUS

Service New Brunswick
ANNUAL REPORT 2025–2026

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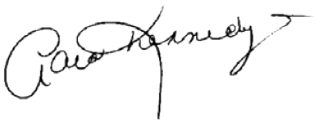
Transmittal letters

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, 2025, to March 31, 2026.

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 OF 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, 2025, to March 31, 2026.

Respectfully submitted,



Karen O. Taylor, ONB
Board Chair

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Minister's message

I continue to be impressed by the level of commitment, dedication and enthusiasm shown by everyone I have met within Service New Brunswick (SNB). It is a privilege to work with such innovative and passionate people who work hard to provide exceptional service to New Brunswickers.

This was evident when our Teleservices team stepped up and partnered with the Department of Natural Resources to launch the Wildfire Information Line last summer. During a very tense time for many residents, this vital service helped address public inquiries about wildfire related matters. This allowed Natural Resources staff to focus on what was most important, managing the wildfires.

Our Driver Examiner Program has seen a significant improvement in service. With several capacity and process enhancements, the number of weekly road test appointments has increased, and the wait time has been reduced significantly. This is another great example of understanding what our customers need and working to make enhancements.

I am proud of our organization's accomplishments and successes over the past year. Thank you to everyone at Service New Brunswick. I look forward to what we can achieve in the year ahead.

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 2025-2026.

Our responsibility as a board is to meet regularly throughout the year to provide independent governance and financial oversight to SNB. We work closely with the executive team to ensure that SNB continues to position itself for growth and success in a rapidly evolving service environment.

On behalf of the board, I extend our thanks to the more than 2,600 employees who are the engine behind this organization. Public service is a rewarding calling, and each day you express your unwavering commitment to serving New Brunswickers.



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 2025-2026 Annual Report. This report provides a summary of the activities of each division within fiscal year 2025-2026, along with audited financial statements for the corporation.

In this fiscal year, we undertook a number of initiatives to modernize our services and meet the challenges caused by external forces.

Among this year's achievements was the implementation of the first phase of property assessment technology modernization. These improvements ensure that billions of dollars in New Brunswick assessment information are now in a modern, auditable, secure cloud environment.

SNB continued collaborating with residents and businesses to co-design enhancements to existing services and implement new digital services, including upgrades in motor vehicle registration renewals.

As part of government's response to tariffs, SNB introduced restrictive measures pertaining to the procurement of goods, services, and construction services. Under these restrictions, no new procurement contracts with American suppliers can be signed, though exceptions can be made for critical goods and services that are deemed essential.

For the second year in a row, SNB was awarded an Atlantic Employer of Choice designation. This reflects our commitment to our more than 2,600 employees, who every day are supporting and working for the people of New Brunswick.

I would like to thank these employees, along with the partners, stakeholders, and our Board of Directors, for their work and support throughout the year.



Renée Laforest
Chief Executive Officer of Service New Brunswick

Highlights

THE FOLLOWING IS A LIST OF PARTICULAR ACHIEVEMENTS FOR THE ORGANIZATION DURING THE 2025-2026 FISCAL YEAR:

- Service New Brunswick was named one of Atlantic Canada's Top Employers for 2026. This is an annual competition that recognizes employers in Canada's four Atlantic provinces that lead their industries in offering exceptional workplaces. This is the second year in a row that SNB received this distinction.



- SNB launched its new employee value proposition in June 2025. Made up of five individual commitments, *Achieving Excellence Together* represents SNB's dedication to creating a workplace where all employees can thrive and ultimately succeed in delivering excellent services to our customers and clients.
- SNB introduced the Alan Roy Excellence in Service Award. Alan had a 40-year public service career spanning every level from student to CEO. The award was created in his honour following his 2025 retirement from SNB. The first recipient, Jennifer Bennett, was announced in September 2025.
- SNB Strategic Procurement and customer organizations identified savings opportunities of more than $3.4M in 2025–2026, including soft savings (negotiated price discounts and cost increase avoidance) and hard savings (year-over-year price reductions).
- The Government of New Brunswick (GNB) used 10 Regional Economic Development exemptions to award contracts to New Brunswick suppliers in non-urban areas of the province, resulting in roughly $10M more in spending remaining in the province.
- Saint John Laundry completed construction of a 500 kW solar photovoltaic. This system will generate enough electricity annually to meet 25% of the building's electricity needs. SNB Energy Management also supported 100 kW solar photovoltaic system installations at both Horizon's Sussex Health Centre and Vitalité's Hôpital de Tracadie.
- Payroll and Benefits Services made retroactive payments to current and former Part 1 eligible civil servants representing six agreements in the amount of approximately $24.8 Million.
- SNB is working with other government entities to implement Symbio, a multi-year project to replace the current fragmented health information system with a comprehensive and connected electronic system across hospitals. During the year, significant progress was made on the procurement of a new solution and planning of health network improvements.

- The Saint John Courthouse is GNB's first fully modernized network site, deploying SNB Technology Services' latest network tools and technology. Local and wireless networks have been fully replaced, improving reliability, performance and enabling new capabilities such as guest Wi Fi for employees and the public.
- To improve the corporate registry customer experience, its website was updated to improve the flow of information to help customers find what they need quickly.
- In April 2025, SNB completed the integration of its point-of-sale system with the motor vehicle system and the property tax system, eliminating manual data entry for customer service representatives.
- In August 2025, TeleServices partnered with the Department of Natural Resources (DNR) to launch the Wildfire Information Line. This service helped address public inquiries about wildfire-related rules, reporting, and permits, enabling DNR staff to focus on managing wildfires.
- The Driver Examiner Program delivered measurable service improvements following capacity and process enhancements. Weekly testing capacity increased from approximately 700 to 1,200 road test appointments. As a result, the Class 5 road test wait list was reduced from more than 3,000 clients to approximately 300.
- In May 2025, Vital Statistics launched the new Electronic Death Registry (EDR) system, providing services through electronic document submissions. The EDR team continues to improve the adoption rates amongst the funeral home sector, coroners, medical professionals, and hospital user groups. The project is poised to see EDR adoption grow over the next several months while improving and enhancing services to our clients.
- SNB has partnered with Tyler Technologies, Inc. to replace Property Assessment Services' current aging Computer Assisted Mass Appraisal System. Phase 1 of this multi-year project was implemented in May of 2025, bringing more than $16 billion of property assessments into a new, secure system.
- In 2025-26, all departments worked together to develop the Government of New Brunswick's first three-year Accessibility Plan. This plan outlines how government departments will work to identify, remove and prevent barriers to accessibility from April 1, 2026 to March 31, 2029.



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 the *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	2/5	Audit & Finance	2/4
Louise Duguay	Director	4/5	Audit & Finance	3/4
Doug Gaudett[1]	Director	2/2	Audit & Finance	1/1
Jane Kindred	Director	5/5	Governance & HR	4/4
Steve Lambert[2]	Director	2/3	Governance & HR	1/1
Julie Mason	Director	5/5	Governance & HR	4/4
Charbel Awad[3]	Director	2/2	Audit & Finance	0/1
Jocelyn Chan	Director	5/5	Audit & Finance	3/4
Cade Libby	Director	2/5	Governance & HR	2/4
John MacGillivray[4]	Director	5/5	Governance & HR	4/4
Margaret Melanson	Director	4/5	Governance & HR	2/4
Donald Moore[5]	Director	-	Governance & HR	0/1
Joel Dickinson[6]	Director	2/3	Audit & Finance	0/2
Renée Laforest	Chief Executive Officer	5/5	Audit & Finance Governance & HR	4/4 4/4
Karen O. Taylor	Board Chair and Director	5/5	Audit & Finance Governance & HR	4/4 4/4

[1] Doug Gaudett was the Audit and Finance Committee Chair. His term ended September 18, 2025.

[2] Steve Lambert became a Director on October 23, 2025.

[3] Charbel Awad became a Director on December 12, 2025

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

[5] Donald Moore's term ended May 15, 2025.

[6] Joel Dickinson resigned as a Director on December 2, 2025.

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	Overall Employee Experience Score 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

Equip employees to be leaders at all levels

OBJECTIVE OF THE MEASURE

Empowered employees delivering their best

MEASURE

Overall Employee Experience Score

DESCRIPTION OF MEASURE

The Overall Employee Experience Score is the primary measure of employee experience and is calculated from SNB's responses to the government-wide Employee Experience Survey. This composite score averages the responses attributed to nine core dimensions of employee experience, giving equal weight to each dimension. The nine core dimensions are:

- Engagement;
- Manager Effectiveness;
- Communication;
- Vision and Trust;
- Respect in Workplace;
- Growth and Development;
- Recognition;
- Wellness; and
- Health and Safety.

Scoring is on a five-point scale where 1.0 is Strongly Disagree and 5.0 is Strongly Agree.

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.

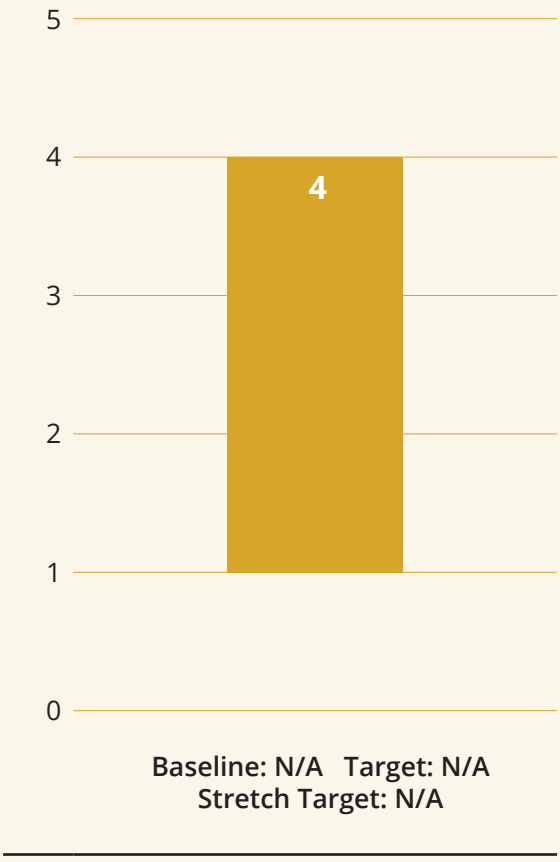
Focusing on the Overall Employee Experience Score increases our realization of a workplace where we can empower employees to deliver their best.

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

The GNB Employee Experience Survey was revised for the 2025-2026 year, and the measurement of employee satisfaction was changed to Overall Employee Experience Score. Although this new Overall Experience Score is not directly comparable to the previous Engagement Index and the established targets, SNB's score of 4.0 places Service New Brunswick in the "Excellent" performance band. Excellent performance includes scores of 4.0 and above and indicates that the corporation is delivering outstanding employee experience across most or all dimensions. SNB will continue to use the results from the Employee Experience Survey to identify opportunities to improve the employee experience across SNB.

OVERALL PERFORMANCE

For 2025-2026, SNB's Overall Employee Experience Score was 4.



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.

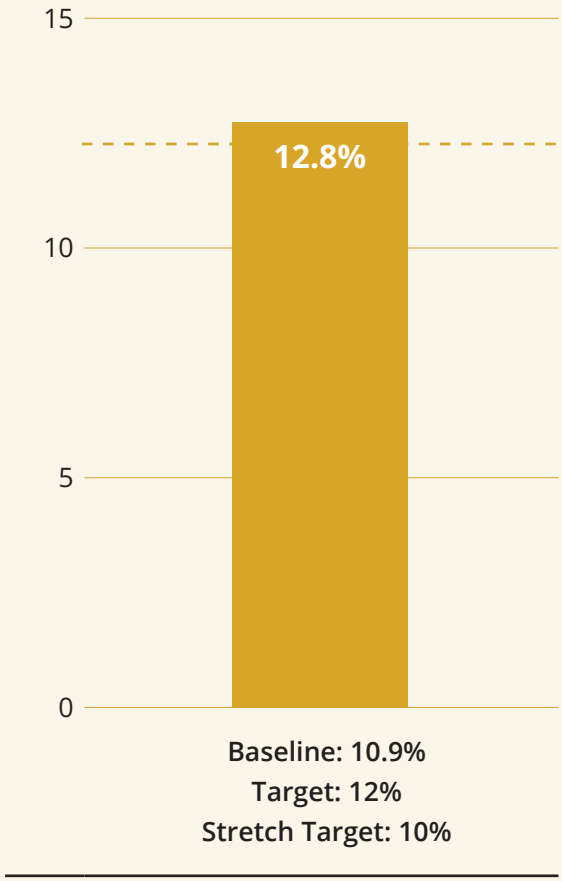
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The corporation completed strategic initiatives to improve adaptability in human resources' processes and practices and has made significant improvements to reduce hiring times and fill vacant positions more efficiently.

Although trending slightly over the target for 2025-26, SNB has been maintaining a lower level of turnover compared to industry standard.

OVERALL PERFORMANCE

At the end of the fourth quarter of 2025-26, SNB position vacancy rate is 12.8%.



OBJECTIVE OF THE MEASURE

Empowering employees delivering their best

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?

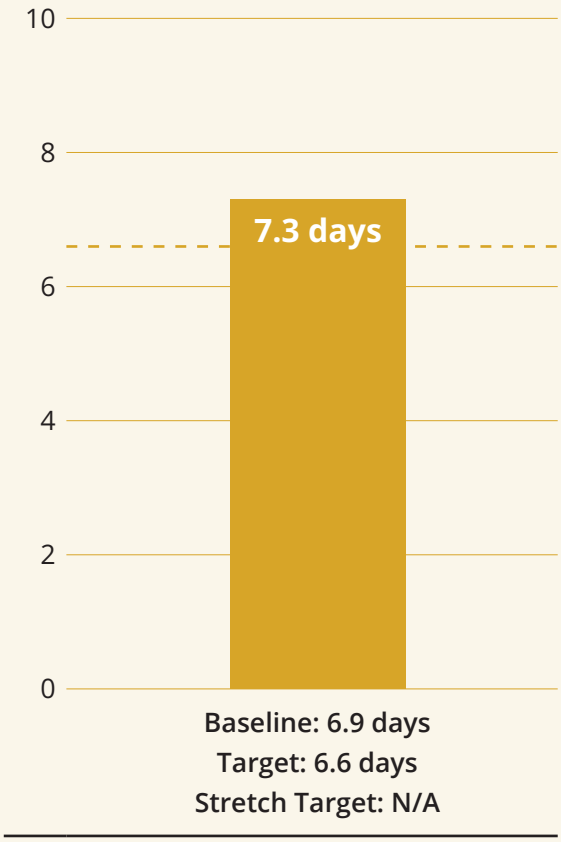
Measuring paid sick days helps to ensure that SNB provides health and safety tools to employees and continues to develop a wellbeing culture that supports work/life balance. A reduction in absenteeism will also help reduce the costs associated with lost productivity and staff replacement.

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 reintroduce improvement initiatives if needed.

OVERALL PERFORMANCE

At the end of the 2025-2026 fiscal year, SNB's cumulative average number of sick days was 7.3 days per employee, slightly above the target of 6.6 days.



OBJECTIVE OF THE MEASURE

Empowered employees delivering their best

MEASURE

Average number of days lost per workers' compensation claim

DESCRIPTION OF MEASURE

A lost time workers' 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?

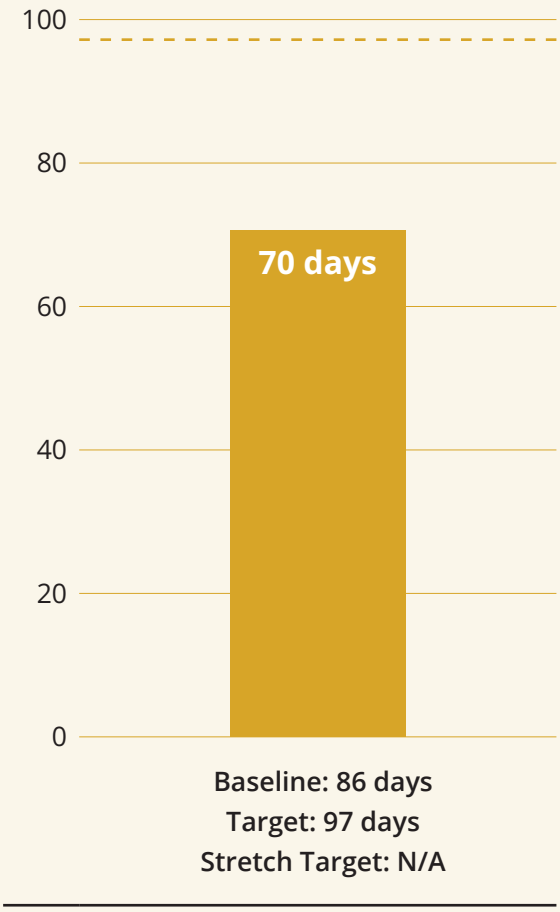
As of January 1, 2023, WorkSafe NB adjusted the average days lost calculation to reflect more accurate reporting of lost time and to monitor all lost time claims for return-to-work efforts.

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 2025-2026, SNB's average number of days lost per workers compensation claim was 70 days.



Baseline: 86 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 SNB services.

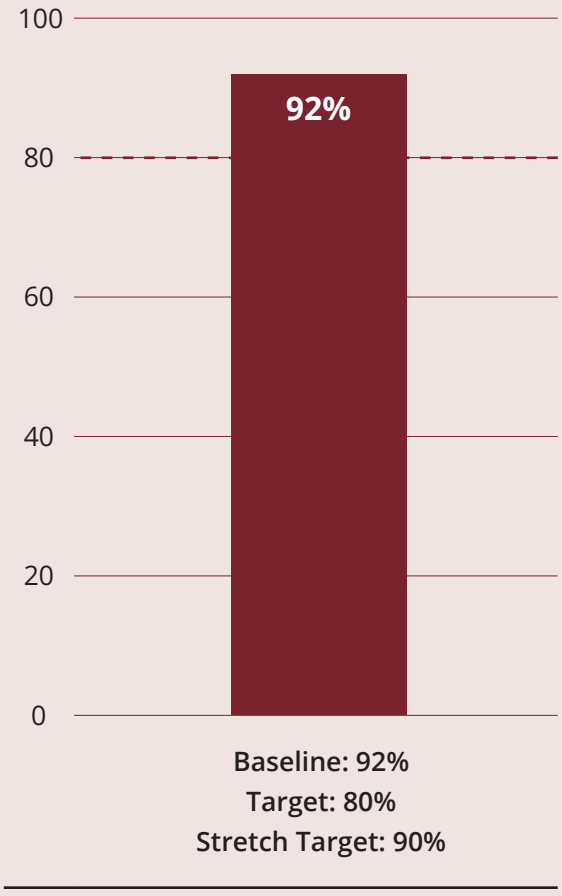
WHAT INITIATIVES OR PROJECTS WERE UNDERTAKEN IN THE REPORTING YEAR TO ACHIEVE THE OUTCOME?

The SNB IT Client Experience Evaluation tool received 11,834 responses from April 1, 2025, to March 31, 2026, averaging 986 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.

OVERALL PERFORMANCE

As of the end of 2025–26, the average overall satisfaction rating is 92%, exceeding the target.



OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Internal customer satisfaction index

External customer satisfaction index

DESCRIPTION OF MEASURE

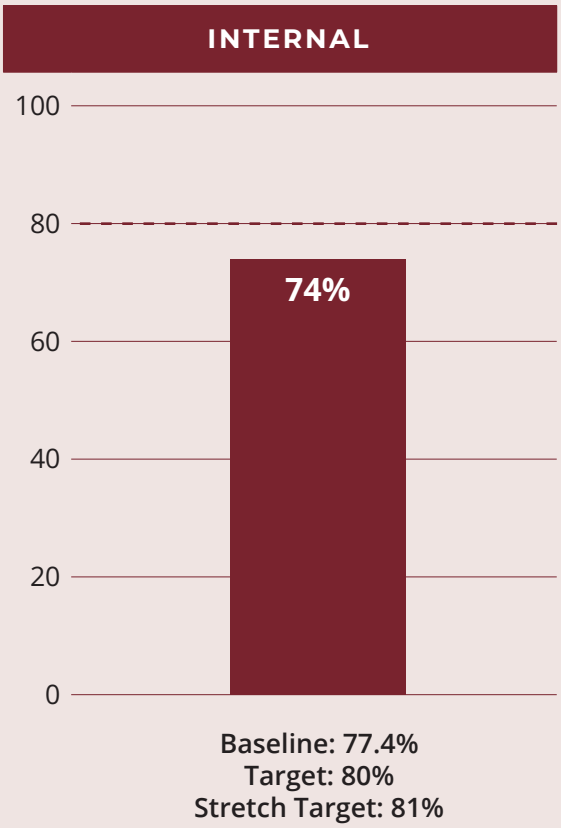
SNB has a methodology to measure customer satisfaction: the customer satisfaction index. SNB conducted separate customer satisfaction surveys with both internal customers and external customers in 2025-2026.

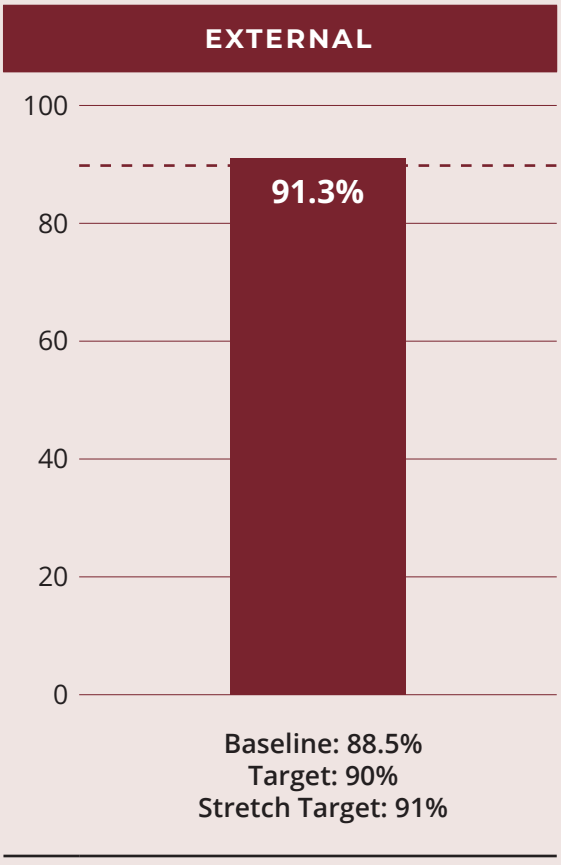
These measures indicate the level of satisfaction of all SNB customers with services they have received.

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 2025 survey saw 3,105 responses from internal customers which are GNB employees in Part 1, and 2,845 responses from external customers, which are New Brunswick residents and businesses. The results show that customer satisfaction for internal SNB customers decreased, and satisfaction for external customers increased 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?

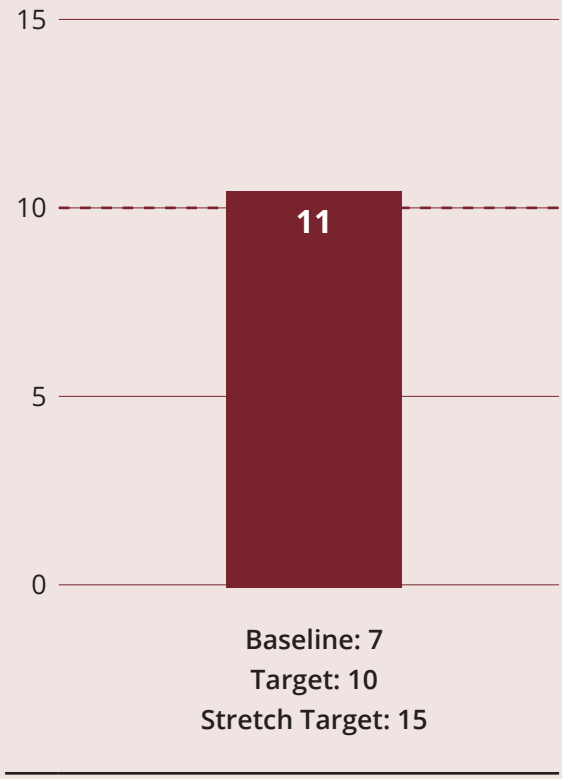
Continuing to expand and improve services is an important part of SNB's mission to provide high quality, innovative services for customers with a focus on value for all New Brunswickers.

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 Post Secondary Education, Training, and Labour; Intergovernmental Affairs; the NB Housing Corporation; the Department of Justice and Public Safety; and Quad NB.

OVERALL PERFORMANCE

SNB added 11 new or expanded services in 2025-2026, exceeding the target.



OBJECTIVE OF THE MEASURE

Simplified customer experience

MEASURE

Digital service transactions

DESCRIPTION OF MEASURE

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

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

WHY DO WE MEASURE THIS?

SNB's online prescence and services are designed 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?

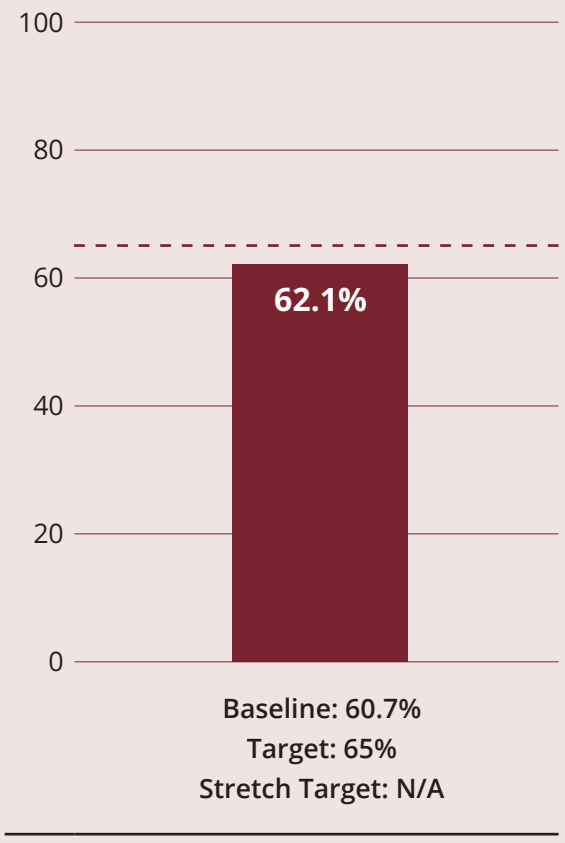
The target for this measure is a long-term goal and SNB is moving the needle towards meeting the target in several ways.

Throughout 2025, SNB continued collaborating with New Brunswick residents and businesses to co-design enhancements to existing services, as well as implement new digital services.

Upgraded digital services for Motor Vehicle Registration Renewals and Motor Vehicle Registration Renewal Reminders went live in June 2025. Modernized Drivers Licence Renewal and temporary Driver Licence reprint online services went live in July 2025. Text message reminders for motor vehicle renewals were implemented in November 2025.

OVERALL PERFORMANCE

At the end of the fourth quarter of the 2025-26 fiscal year, 62.1% of external customer transactions were completed online.



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?

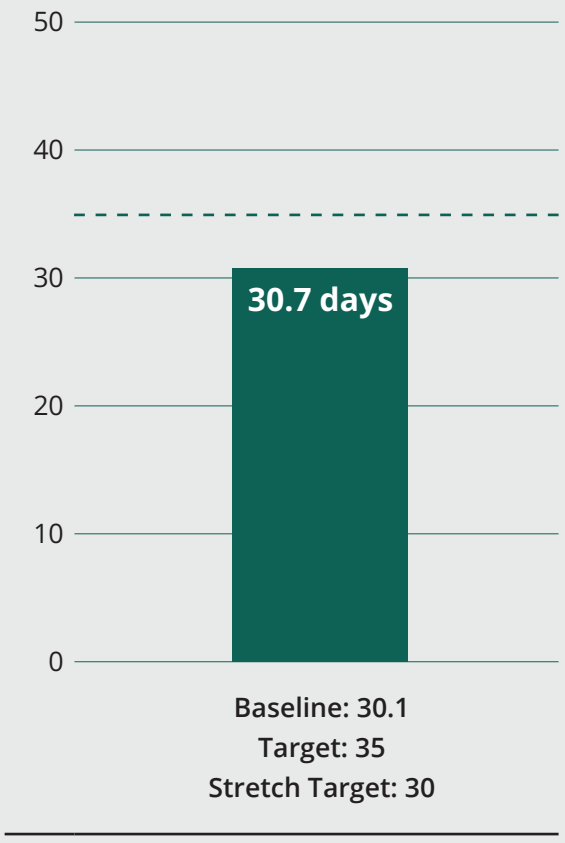
Improving and aligning our internal processes is a key objective under the Our Organization pillar of the SNB 2022-2027 Strategic Plan. More efficient recruitment processes will allow SNB to fill vacant positions with high-quality candidates faster.

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

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. Those improvements were maintained throughout 2025-2026 and contributed to this measure staying below the target.

OVERALL PERFORMANCE

At the end of the fourth quarter of 2025-2026, SNB's time to fill positions was 30.7 days.



OBJECTIVE OF THE MEASURE

Efficient and sustainable business practices

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 2025-2026 target is a $1.9M deficit, with a stretch target of $0.

WHY DO WE MEASURE THIS?

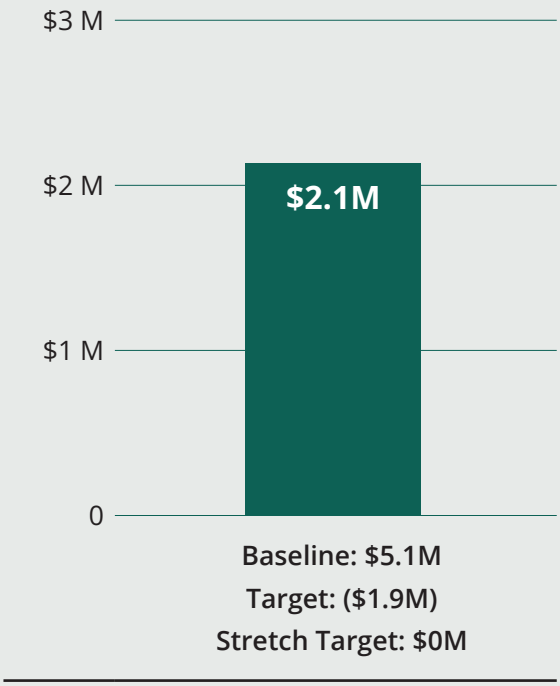
This measure determines whether SNB was successful in saving on expenses or exceeded revenue targets for the year.

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 $2.1M for the 2025-2026 fiscal year. This is mainly driven by additional revenue in Registries, as well as various project savings.



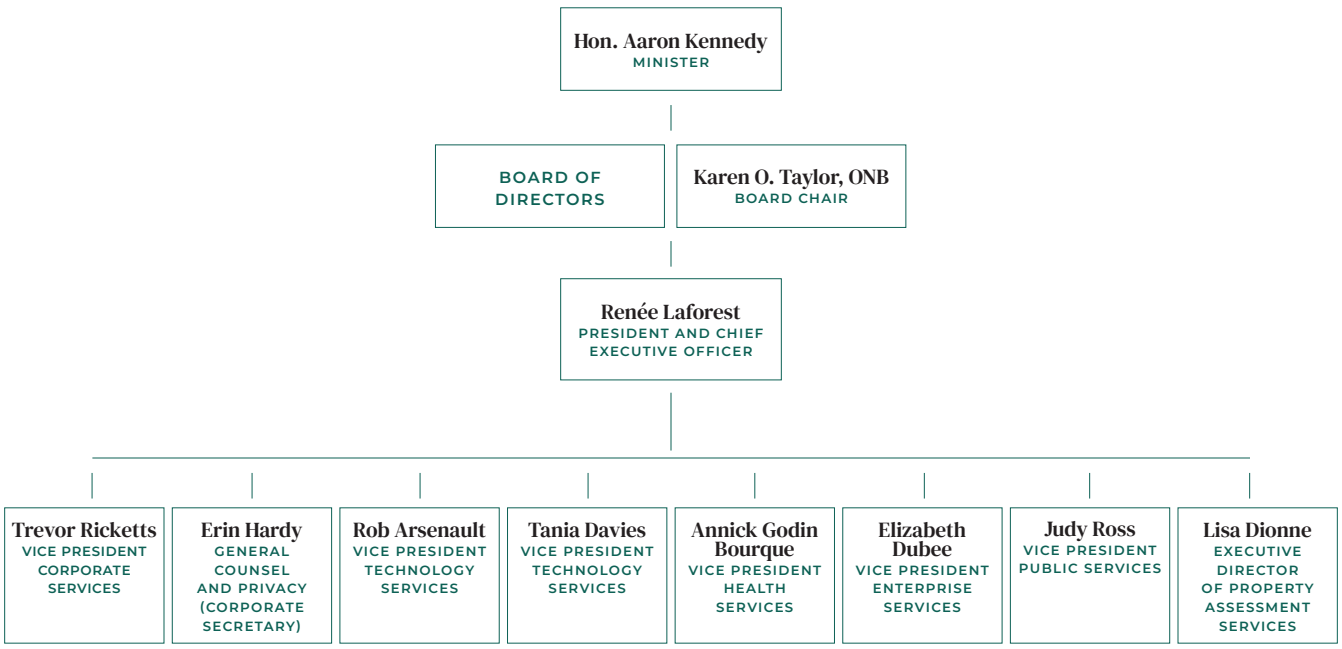
Overview of organizational operations

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 2,600 people and had a budget of more than $405.2M in 2025-2026.

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 team 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.

In 2025, the Alan Roy Excellence in Service Award was created through the People and Culture branch. Alan Roy had a 40-year career spanning every level from student to SNB CEO, and he retired in March 2025. The first recipient of this new award, Jennifer Bennett, was announced at the 2025 Celebrating Excellence event held on September 18, 2025.

Service New Brunswick launched its new employee value proposition on June 4, 2025, at the SNB Townhall. Made up of five individual commitments, Achieving Excellence Together represents SNB's dedication to creating a workplace where all employees can thrive and ultimately succeed in delivering excellent services to our customers and clients.



Strategy and Organizational Performance

The Strategy and Organizational Performance (SOP) branch leads the corporation's strategic planning process and is responsible for corporate performance reporting and formal management processes. This includes developing strategic initiatives, annual action plans, 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, newsletter, and 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's also responsible for the corporation's corporate business intelligence, records management, data integration processes, and operational reporting.

Finance and Administration

The Finance and Administration branch provides financial and operational reporting and analysis, internal controls, 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.

HEALTH SERVICES

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	2025–2026	2024–2025	CHANGE
Work orders*	62,085	66,380	(4,295)
Preventive maintenance service orders received**	20,752	22,030	(1,278)
Equipment alerts requiring action***	1,259	1,644	(385)

Net new equipment inventory (incoming equipment – obsolete equipment) increased by 3,822 devices.

Although inventory increased, service hours and work orders declined as newer equipment required fewer repairs and large deployments were completed across the province.

* Despite lower total work orders and preventive maintenance service orders this year, the Inspection and Preventative Maintenance program met all targets for high life-critical and high-risk devices. Incoming equipment inspections can be misleading when comparing year over year, as multiple devices may arrive in a single shipment and be inspected and documented under one work order (for example, one work order covering a batch of 10 infusion pumps).

** Preventive maintenance service orders comprise preventive maintenance and equipment incoming inspections. 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 based on equipment type and remediation scope.

Supply Chain

Every day, a broad range of equipment, supplies, and services is utilized for the delivery of safe, high quality healthcare for New Brunswickers. Supply Chain plays a vital role in supporting healthcare delivery by managing and sustaining the provincial healthcare supply chain. Through a strong commitment to collaboration, responsiveness, and operational agility, Supply Chain helps ensure uninterrupted hospital operations and enhances overall system efficiency.

The Supply Chain branch has responsibility for contract management, procurement, storage, receiving and distribution of all equipment, supplies, and services across New Brunswick's healthcare system. Its scope of operations includes strategic procurement, purchasing, inventory management, shipping and receiving, distribution services, print shops, and mail rooms, all of which are critical to enabling effective and reliable healthcare delivery.

STATISTICS AT A GLANCE	2025–2026	2024–2025	CHANGE
Purchase orders	157,023	152,498*	4,525
Dollar value of purchase orders*	$437,436,822	$328,565,101*	$108,871,721
# Purchase order lines received by shipping and receiving departments	550,489	530,751	19,738
Avg. monthly inventory turnover	0.87	0.89	(0.02)
Avg. monthly main inventory value	$9,274,867	$8,638,872	$635,995
# Warehouse line items picked for distribution	2,429,651	2,369,395	60,256

* The table above excludes dollar value and number of purchase orders processed by Strategic Procurement Health for 2024-2025. Data was reported under the Strategic Procurement Division of SNB.

Laundry and Linen Services

Laundry and Linen Services provides essential support to healthcare facilities and nursing homes across New Brunswick by supplying clean, safe linens. The service delivers a wide selection of bed and bath linens, clothing, and environmental services products. Operations include linen cleaning, delivery, distribution, and inventory control to ensure consistent quality and care standards.

This year, processing volumes continued to surpass the previous year. While growth appears to have plateaued in the short term, more than 22.9 million pounds of linen were processed and delivered last year, representing the highest volume this service has ever achieved. On time delivery performance and order fill rates remained stable throughout the year and consistently met established targets.

The primary initiative for Laundry Services this year was the securing and transition of key supplier contracts. Two notable agreements were the upgrade of the provincial delivery fleet and the implementation of the new provincial linen supply contract.

Priorities for the upcoming year include advancing process improvement initiatives through emerging technologies, continuing the streamlining of services, and maintaining high service levels for customers.

STATISTICS AT A GLANCE	2025–2026	2024–2025	CHANGE
Pounds of laundry processed (lbs)	22,980,525	22,650,215	330,310
Number of customers	81	79	2





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, SNB's Saint John Laundry completed construction of a 500-kW solar photovoltaic. This system will generate enough electricity annually to meet 25% of the building's electricity needs. SNB Energy Management also supported 100 kW solar photovoltaic system installations at both Horizon's Sussex Health Centre and Vitalité's Hôpital de Tracadie. These projects were funded through the New Brunswick Climate Change Fund. These projects support GNB's commitment to reduce greenhouse gas emissions from government owned buildings.

Vitalité's Hôpital de l'Enfant-Jésus RHSJ – Caraquet and Horizon's Sackville Memorial Hospital both received Natural Resource Canada's 2025 ENERGY STAR® Certification for the first time with a score of 79 and 83, respectively. They are two of 15 Government of New Brunswick buildings to earn certification in 2025, made possible through the support of the Energy Management Branch.

Horizon's Sussex Health Centre received Natural Resource Canada's 2025 ENERGY STAR® Building of the Year – Hospital Division for the first time, while Anglophone West School District's Bliss Carman Middle School won 2025 ENERGY STAR® Building of the Year – School Division for the fourth 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 2025, Service New Brunswick recognized two employees in schools and one in a 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	2025–2026	2024–2025	CHANGE
Number of sites entered into ENERGY STAR® Portfolio Manager®[1]	966	957	9
ENERGY STAR® certified buildings	15	14	1
Actual cost avoidance[2,3]	$4.9 M	$4.1M	$800,000
Greenhouse gas emission reduction (etonnes)[2,3]	15,900	12,300	3,600

[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 through TeleServices.

STATISTICS AT A GLANCE	2025–2026	2024–2025	CHANGE
Account Payable transactions processed (in excess of)	800,000	850,000	(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	2025–2026	2024–2025	CHANGE
Total collected on property tax accounts in arrears	$138M	$124.4M	$13.6M
Total collected on student loan accounts in default	$6.8M	$7.4M	($0.6M)

* For every $1 invested in operations, Central Collection Services collected $127.





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	2025–2026	2024–2025	CHANGE
Translation requests processed by employees	10,914 requests 6.4M words	12,156 requests 6.4M words	(1,242) requests – words
Translation requests processed externally	3,404 requests 8.0 M words	3,380 requests 7.3M words	24 requests 0.7M words
Days of simultaneous and/ or consecutive interpretation provided by employees	1,245.5 days	1,049 days	196.5 days
Days of simultaneous and/ or consecutive interpretation provided externally	3,166.5 days	2,521 days	645.5 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.

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.

Since 2021, the following departments, agencies and corporations have moved from legacy platforms to Oracle Fusion: Finance and Treasury Board, General Government, Service New Brunswick, Kings Landing, and Transportation and Infrastructure transitioned. Additionally, the Service New Brunswick JD Ewards system was transitioned to Oracle Fusion. Payroll and Benefit Services are accountable for processing of their payroll, administering benefits, and overseeing related regulatory, accounting and compliance activities.

In April 2024, 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.

In 2025-2026, Payroll and Benefits Services made retroactive payments to current and former Part 1 eligible civil servants representing six agreements in the amount of approximately $24.8 Million.

STATISTICS AT A GLANCE	2025–2026	2024–2025	CHANGE
Transactions processed	115,888	135,248	(19,360)

Managed Print and Distribution

The Managed Print and Distribution branch consists 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 to procure external print services for specialized or large-volume print jobs. The unit additionally provides print service for the Dr. Everett Chalmers Regional Hospital (DECH) and GNB cheques using MICR printers.

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

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

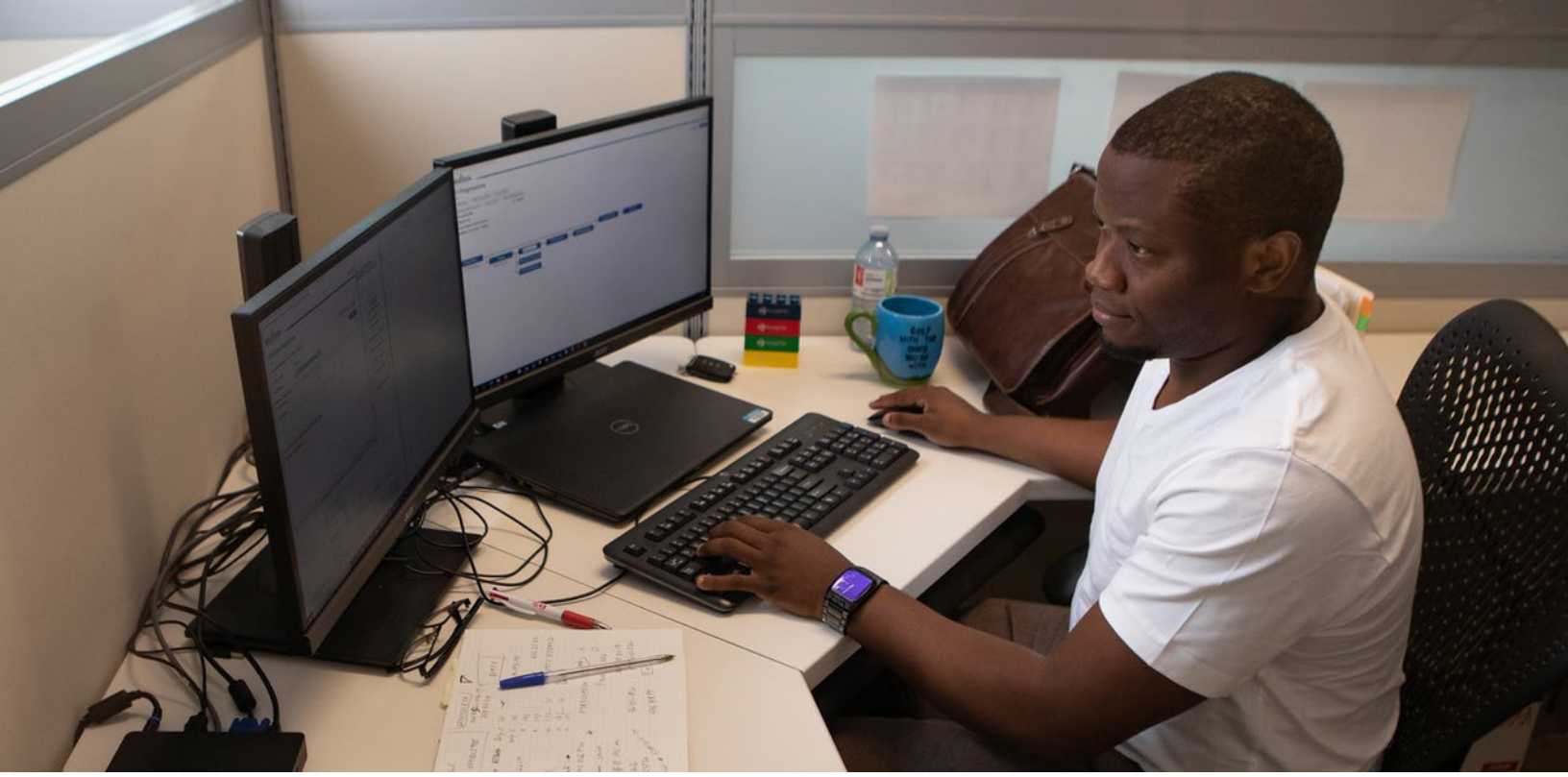
STATISTICS AT A GLANCE	2025–2026	2024–2025	CHANGE
Printing Services (volume)			
Internal print jobs	1,094	1,139	(45)
Impressions (int. print jobs)	5,416,118	4,415,194	1,000,924
Third-party print jobs	172	188	(16)
DECH print jobs	5,123	4,618	505
Impressions (DECH)	2,978,937	2,843,566	135,371
Cheque impressions	130,034	193,629	(63,595)
Postal Services			
Pieces metered	4,509,244	5,999,316	(1,490,072)
Pieces shipped	29,221	26,829	2,392
Print Optimization Services			
Device count	7,827	7,725	102
Impressions	319,394,535	311,936,151	7,458,384




CHALLENGE


New Brunswick
New Brunswick


Service New Brunswick
COPY
COPIE



Strategic Procurement

SNB is responsible for delivering procurement services for Part 1 (GNB departments) and Part 2 (school districts). 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.

SNB Strategic Procurement and customer organizations identified savings opportunities of more than $3.4M in 2025–2026, including soft savings (negotiated price discounts and cost increase avoidance) and hard savings (year-over-year price reductions).

GNB used 10 Regional Economic Development exemptions for calendar year 2025 to award contracts to New Brunswick suppliers in non-urban areas of the province, resulting in roughly $10M more in spending remaining in the province.

In October 2025, Strategic Procurement hosted the Atlantic Provinces Reverse Trade Show in Moncton. The event brought together government departments from across the Atlantic region with more than 850 suppliers representing 550 businesses — the highest attendance in event history.

STATISTICS AT A GLANCE	2025–2026	2024–2025	CHANGE
Purchase order value for goods and services (Parts 1 and 2)*	$ 1,519,563,290	$ 1,842,286,481	($ 322,723,191)**
Contract value for construction	$ 784,771,844	$ 548,359,591	$ 236,412,253
Total value of awards	$ 2,304,335,134	$ 2,390,646,072	($ 86,310,938)

* Includes purchase order amendments
** For 2024-2025 purchase order values include purchase orders processed by Strategic Procurement Health on behalf of Part 3.

NB FIRST STATISTICS (PART 1,2 & CONSTRUCTION)**	2025–2026	2024–2025	CHANGE
Purchase order value	$ 1,444,838,674	$ 1,823,475,598	($ 378,636,924)
Percentage of value to NB suppliers	63%	80%	(17%)

** 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.

TECHNOLOGY SERVICES

SNB's Technology Services professionals work behind the scenes to ensure government employees across departments, education, and health care have the digital tools, systems, and infrastructure they need to deliver services effectively. These technologies also enable the public to access services and information online, complete digital transactions, and submit applications online securely.

GNB cybersecurity is an important responsibility. The Technology Services division collaborates with government departments, regional health authorities (RHAs), and the Office of the Chief Information Officer, to strengthen government's security posture, protect networks and data, and ensure critical systems remain available. This includes actively monitoring and preventing cyber threats such as attacks, phishing, and spam.

In 2025–2026, Technology Services delivered and supported numerous innovative initiatives to modernize program operations and enhance digital government service delivery:

- SNB Technology Services partnered with many departments during the intense 2025 wildfire season to support burn ban mapping, aircraft dispatch logistics, and public fire reporting. Enhancements included deploying two additional weather stations, upgrading online fire data dashboards used by the Fire Centre, the public, and the Emergency Measures Organization.
- Citizens can now choose their appointment via the new SNB self-serve driver examination scheduling platform. They can also confirm by text or email and join a virtual waitlist that auto-fills cancellations.
- Symbio is a multi-year clinically driven, technology-enabled initiative that is modernizing health care in New Brunswick and laying the foundation for connected care. We are working with our healthcare partners to replace the current fragmented system with a comprehensive and connected electronic health information system across hospitals in the province. During the year, significant progress was made on the procurement of a new solution and planning of health network improvements. Symbio will strengthen the health-care system and improve services for patients in the years ahead.
- Horizon and Vitalité health networks can better manage employee scheduling and time tracking with a modernized workforce management platform. This supports uninterrupted 24/7 hospital operations and boosts operational efficiency.
- Organ and tissue donation and transplantation are better managed in New Brunswick with a new platform for the New Brunswick Organ and Tissue Donation Program. Developed with Canada Health Infoway under the national Deceased Donation Management initiative, the platform improves visibility, data access, and clinical decision-making.

- Electronic death registration for medical professionals and coroners is now replacing paper forms with faster online submission by funeral homes and health professionals, enabling quicker data capture for SNB Vital Statistics and faster notification to the Government of Canada.
- The Saint John Courthouse is GNB's first fully modernized network site, deploying SNB's Technology Services latest network tools and technology. Local and wireless networks have been fully replaced, improving reliability, performance and enabling new capabilities such as guest Wi Fi for employees and the public. Work will continue to modernize all New Brunswick courthouses.
- Certified tradespeople like plumbers, electricians, welders, and carpenters can work faster across provinces with a single, recognized endorsement. The new online verification service enables real-time validation of journeyperson certificates across all Red Seal trades national standards.

By the numbers:



51,000 SUPPORTED DEVICES
(laptops, desktops, shared stations, mobile phones)



42,000 SUPPORTED EMPLOYEES
(judges, clinicians, social workers, etc.)



184,500 IT SERVICE DESK INTERACTIONS
(phone, email, online request, live chat)



1,077+ CONNECTED GNB SITES
(schools, hospitals, courts, SNB Service Centres, etc.)



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

GeoNB and Open Data

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)	2025–2026	2024–2025	CHANGE
GeoNB hosted datasets	109	103	6
GeoNB hosted applications	36	30	6
GeoNB map services	114	108	6
GeoNB visits	289,118	252,308	36,810
Maps hosted on ArcGIS Online	199	148	51
LiDAR products	11	11	0
Outreach / education sessions	11	12	(1)
Open Data site hits	2,278,674	1,314,967	963,707
Open Data downloads	182,639	151,411	31,228
Open Data assets	423	512	(89)

PUBLIC SERVICES

Customer Care

SNB 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	**2025–2026**	**2024–2025**	**Change**
Service centres	2,208,565	2,106,446	102,119
TeleServices	262,199	238,940	23,259
Online	1,540,642	1,574,906	(34,264)
Driver examiner – road tests	39,844	36,031	3,813
Driver examiner – knowledge test online	30,662	36,471	(5,809)
Driver examiner – knowledge test in person	8,447	8,726	(279)
Total Transactions	**4,090,359**	**4,001,520**	**88,839**

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

Services include:

- motor vehicle: driver's licences, registration, parking placards for disabled persons;
- recreation: hunting and fishing licenses, trail permits for all-terrain vehicles and snowmobiles, provincial park campsite reservations;
- health: Medicare application, vaccination appointment, MyHealthNB registration code;
- government forms: low-income seniors benefit, liquor and lottery licence 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	**2025–2026**	**2024–2025**	**CHANGE**
Condominiums			
New corporations	2	3	(1)
New units approved	9	35	(26)
Corporate Registry			
Incorporations	3,521	3,313	208
Registrations	4,773	4,315	458
Annual return	46,023	47,705	(1,682)
Certificate of Status/certified copies	5,837	5,028	809
Land Registry			
Registrations	96,523	93,119	3,404
Searches	39,526	46,987	(7,461)
Certificates of Registered Ownership sold	48,967	43,081	5,886
Personal Property Registry			
Registrations	170,578	166,294	4,284
Searches	113,530	109,031	4,499
Vital Statistics			
Certificates issued (all types)	33,231	33,697	(466)
Change of name processed	467	447	20
Vital events registered	18,539	20,657	(2,118)

Property Assessment Services

SNB is responsible for assessment 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 base for taxation for each local government and rural district.

Individual property assessments are also provided to 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 relief programs. The team delivers property assessment notices to property owners each year; these were made available online for the first time for the 2026 tax year.

PROPERTY ASSESSMENT STATISTICS

Tax year	Number of properties	Assessment base (Billion $)	Request for review	Per cent of property accounts	Appeals (Assessment Board)
2025	482,310	97.2	7,382	1.5	266
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

Service New Brunswick has partnered with Tyler Technologies, Inc. to replace Property Assessment Services' current aging Computer Assisted Mass Appraisal System. Phase 1 of this multi-year project was implemented in May of 2025, bringing over $16 billion of property assessments into a new, secure system. This new system will modernize and streamline the property assessment function and service delivery to Local Government and property owners, enhancing fairness and transparency of assessments.

Property Assessment Services has also implemented a plan to increase reinspections across the province to meet industry standards, improving fairness. Property Assessment Services continues to enhance other existing processes.

PROPERTY ASSESSMENT ERRORS	
Tax year	Number of factual errors*
2025	831
2024	6,280**
2023	942
2022	564
2021	776

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

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

Overhaul of property assessment and tax system

The provincial government committed to overhauling the property tax system. This included a review of the centralized property assessment and tax system, with the goal of having a more predictable, transparent, stable, and fair system. In partnership with Environment and Local Government and Finance and Treasury Board, Service New Brunswick has worked on identifying opportunities to improve the property assessment and taxation system. As an interim measure for the 2026 assessment year, the province implemented a one-year freeze on the value for taxation to mitigate property tax increases due to rising assessments while the system was under review.

As part of the overhaul, the International Property Tax Institute (IPTI) was engaged to undertake an independent, third-party review of New Brunswick's property assessment system. The report was made available to the public on May 21, 2026. It consists of 39 recommendations relating to assessment and of those, 26 recommendations have been prioritized.

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 2029–2030.

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 2025–2026, the corporation partnered in three successful releases of ERP solutions:

- procure to pay (Collège communautaire du Nouveau-Brunswick and New Brunswick Community College), adding 1,000 Fusion suppliers;
- a user interface update impacting all Fusion ERP users in Human Resources and Payroll; and
- capital budget submission for Part 1 departments, Collège communautaire du Nouveau-Brunswick and New Brunswick Community College, and other items for planning and budgeting.

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

- school district payroll (Anglophone School District South, Anglophone School District North, District scolaire francophone du Nord-Ouest, and District scolaire francophone du Nord-Est), adding an estimated 12,436 employees;
- supplier maintenance (Community Colleges) and advanced collections (Student Loan Services);
- procure to pay (Department of Transportation and Infrastructure); and
- payroll (Service New Brunswick Meditech), adding an estimated 970 employees.

Summary of staffing activity

NUMBER OF SNB EMPLOYEES		
EMPLOYEE TYPE	**2025–2026**	**2024–2025**
Permanent	2,130	2,117
Temporary	173	144
Casuals	379	450
TOTAL	2,682	2,711

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	**2025–2026**	**2024–2025**
Permanent	340	502
Temporary	581	394
TOTAL	921	896

Staffing activities include formal competitions, expressions of interest, casual hiring, personal services contracts, secondments, and lateral transfers. Of these, SNB posted 351 competitions, including 230 open (public) competitions and 101 closed (internal) competitions.

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

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	NUMBER
Equal Employment Opportunity Program	Provides Aboriginals, persons with disabilities and members of a visible minority group with equal access to employment, training, and advancement opportunities.	19
Mosaik Program	Matches diverse talent to meaningful jobs across GNB.	9
Talent Management Program	Permanent employees identified in corporate and departmental talent pools who meet the four-point criteria for assessing talent, namely performance, readiness, willingness, and criticalness.	4
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.	115

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 22 – *An Act Respecting Property Tax Affordability Measures*	The amendments to the Act relating to the one-year freeze came into effect when the Bill received Royal Assent on June 6, 2025; however, the amendments are effective for the 2026 taxation year only. The amendments to the Act and General Regulation relating to the valuation date came into force on January 1, 2025.	The purpose of this Bill was to implement a one-year freeze on the amount of the assessment for the 2026 taxation year only. In addition, housekeeping amendments were required to the Act and General Regulation to account for changes in the valuation date.
Bill 17 – *An Act to Amend the Motor Vehicle Act*	The Bill received Royal Assent on December 12, 2025; however, the amendments to the Act and the four regulations came into force on April 1, 2026.	The purpose of this Bill was to eliminate licence plate stickers for all vehicles and remove references to 'stickers' in two regulations and replace 'registration number' with 'vehicle identification number and vehicle registration plate number' in two regulations.
Bill 18 – *Mactaquac Life Achievement Project Act*	The amendments related to the *Procurement Act* came into effect when the Bill received Royal Assent on December 12, 2025.	The purpose of the Bill was to create new legislation respecting the Mactaquac Life Achievement Project. It clarified that procurements undertaken as part of the project are exempt from application of the *Procurement Act*.
NAME OF REGULATION	**EFFECTIVE DATE**	**SUMMARY OF CHANGES**
New Brunswick Regulation 84-6 – the General Regulation - Assessment Act	January 1, 2025	The regulation was amended to refer to the new subsection related to the Spike Protection Mechanism to ensure the rules were still accurate for eligible residential (owner-occupied) properties as well as other property types.
New Brunswick Regulation 83-130 – the General Regulation – Land Titles Act	April 1, 2025	The regulation was amended to increase the registration fee for a parcel of land from $82 to $84. In addition, the Assurance Fee Fund was decreased from $3 for a parcel of land to $1.

New Brunswick Regulation 91-50 – the General Regulation – Provincial Offences Procedures Act	April 1, 2026	The regulation was amended to remove the references to ‘stickers’ in Schedule A and B.
New Brunswick Regulation 84-301 – the General Regulation – Motor Carrier Act	April 1, 2026	The regulation was amended to replace the reference to ‘registration number’ with ‘vehicle identification number and vehicle registration plate number.’
New Brunswick Regulation 84-107 – the General Regulation – Salvage Dealers Licensing Act	April 1, 2026	The regulation was amended to replace the reference to ‘registration number’ with ‘vehicle identification number and vehicle registration plate number.’



Summary of recommendations from the Office of the Auditor General

NAME AND YEAR OF AUDIT AREA	RECOMMENDATIONS
	TOTAL
Matters arising from the Audit of the Financials Statements of Service New Brunswick, 2025–2026	2
Matters Arising from our Audit of the Financial Statements of the Province, 2025 – SNB, Property Assessment System	2

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, 2024–2025	3

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
Recommendations related to Internal Controls	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	Future changes to accounting standards will impact the presentation of SNB's financial statements. SNB will develop an action plan with key milestones to ensure adequate preparation for these changes.
Recommendations related to Accounting Systems and IT	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	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2023/2024	8	7
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2022/2023 Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	7	6
Matter arising from the Audit of the Financials Statements of Service New Brunswick, 2021/2022 Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	6	5
Matters Arising from our Audit of the Financial Statements of the Province, 2025 – SNB, Information Technology Infrastructure Audit	2	2
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Information Technology Infrastructure Audit	3	3
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Property Assessment System	3	1
Matters Arising from our Audit of the Financial Statements of the Province, 2024 – SNB, Payroll and Benefits (HRIS)	1	1
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	5
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Property Assessment System Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	2	0
Matters Arising from our Audit of the Financial Statements of the Province, 2022 – SNB, Payroll and Benefits (HRIS) Microsoft PowerPoint - Report Cover Vol III Eng 2022 (1) (agnb-vgnb.ca)	2	2

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 2025–2026. All the complaints were deemed to be founded or resolved without requiring an investigation.

During 2025–2026, 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 Development and Performance Assessment process, all employees are required to review the Language of Service and Language of Work policies and discuss with their manager.
- As part of the Annual Employee Experience Survey, employees are asked a series of questions with regards to their language of choice at work, including being able to conduct meetings and performance discussions with their manager.

FOCUS 3

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

- All new employees are required to complete all Official Languages Act modules as part of their onboarding.

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*. Service New Brunswick received no claims or disclosures of wrongdoing in the 2025-2026 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, 2026 are approved by the Board of Directors.

Renée Laforest, CPA
Chief Executive Officer

Trevor Ricketts, CPA
Chief Financial Officer

Fredericton, N.B., Canada
June 25, 2026

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, 2026, and the statements of operations and 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, 2026, and the results of its operations and 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 25, 2026

Service New Brunswick

Statement of Financial Position

As at March 31

	(thousands)	
	2026	2025
Financial Assets		
Cash and Cash Equivalents	**$ 15,249**	$ 9,558
Due from Province of New Brunswick	**84,477**	94,166
Restricted Assets (Note 6)	**14,049**	13,600
Accounts Receivable and Advances (Note 7)	**37,376**	35,267
Total Financial Assets	**151,151**	152,591
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	**35,064**	35,504
Partner Liabilities (Note 9)	**6,229**	5,855
Deferred Receipts	**226**	276
Land Titles Assurance (Note 10)	**4,980**	5,199
Total Liabilities	**46,499**	46,834
Net Financial Assets	**104,652**	105,757
Non-Financial Assets		
Tangible Capital Assets (Note 11)	**67,607**	71,433
Inventory	**159**	141
Prepaid Expenses	**51,417**	44,383
Total Non-Financial Assets	**119,183**	115,957
Accumulated Surplus	**$ 223,835**	$ 221,714

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

Contingent Liabilities (Note 13)

Contractual Obligations (Note 14)

Approved on Behalf of the Board

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

Louise Duguay
Director

Service New Brunswick

Statement of Operations & Change in Accumulated Surplus

For the year ended March 31

	(thousands)		
	Budget Note 3	**2026**	2025
Revenue			
Government Transfers	$ 253,666	**$ 261,374**	$ 251,516
Products and Services	99,020	**128,148**	101,701
Municipal Services	20,553	**20,076**	19,574
Registry Services	29,220	**32,089**	30,006
Rebates and Recoveries	850	**1,495**	2,145
Total Revenue	**403,309**	**443,182**	404,942
Expense			
Executive Administration	823	**481**	602
Finance, Human Resources and Strategy	19,829	**19,694**	19,791
Strategic Procurement	3,776	**3,612**	6,048
Technology Services	240,423	**266,191**	233,430
Health Services	52,301	**58,471**	52,197
Enterprise Services	37,811	**41,001**	37,863
Public Services	50,246	**51,611**	49,871
Total Expense	**405,209**	**441,061**	399,802
Surplus/(Deficit)	(1,900)	**2,121**	5,140
Accumulated Surplus, Beginning of Year	**221,714**	**221,714**	216,574
Accumulated Surplus, End of Year	**$ 219,814**	**$ 223,835**	$ 221,714

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	**2026**	2025
Net Financial Assets, Beginning of Year	$ 105,757	**$ 105,757**	$ 121,020
Surplus/(Deficit)	(1,900)	**2,121**	5,140
Gain on Disposal of Tangible Capital Assets	-	**(398)**	(210)
Proceeds from Disposal of Tangible Capital Assets	-	**407**	225
Acquisition of Tangible Capital Assets (Note 11)	(6,545)	**(6,300)**	(23,347)
Amortization of Tangible Capital Assets	10,222	**10,117**	8,905
Net Changes in Prepaid Expenses	-	**(7,034)**	(6,011)
Net Changes in Inventory	-	**(18)**	35
Increase/(Decrease) in Net Financial Assets	**1,777**	**(1,105)**	(15,263)
Net Financial Assets, End of Year	**$ 107,534**	**$ 104,652**	$ 105,757

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)	
	2026	2025
Cash and Cash Equivalents Generated by (used in):		
Operating Transactions		
Surplus	**$ 2,121**	$ 5,140
Amortization of Tangible Capital Assets	**10,117**	8,905
Gain on Disposal of Tangible Capital Assets	**(398)**	(210)
Accounts Receivable and Advances (Note 7)	**(2,109)**	3,086
Due from Province of New Brunswick	**9,689**	658
Accounts Payable and Accrued Liabilities (Note 8)	**(440)**	11,755
Prepaid Expenses	**(7,034)**	(6,011)
Land Titles Assurance (Note 10)	**(219)**	199
Partner Liabilities (Note 9)	**374**	(579)
Deferred Receipts	**(50)**	(201)
Inventory	**(18)**	35
Restricted Assets (Note 6)	**(449)**	380
Net Cash from Operating Activities	**11,584**	23,157
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 11)	**(6,300)**	(23,347)
Proceeds from Disposal of Tangible Capital Assets	**407**	225
Net Cash Used in Capital Activities	**(5,893)**	(23,122)
Increase in Cash and Cash Equivalents	**5,691**	35
Cash and Cash Equivalents, Beginning of Year	**9,558**	9,523
Cash and Cash Equivalents, End of Year	**$ 15,249**	$ 9,558

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, 2026

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.

Future Changes in Accounting Policy

The Conceptual Framework for Financial Reporting in the Public Sector

The Public Sector Accounting Board issued the Conceptual Framework for Financial Reporting in the Public Sector with an effective date of 1 April 2026. A conceptual framework is a coherent set of interrelated concepts underlying accounting and financial reporting standards. It prescribes the nature, function and limits of financial accounting and reporting. The Corporation plans to adopt this framework on the effective date and is currently analyzing the impact on its financial statements.

PS 1202 - Financial Statement Presentation

The Public Sector Accounting Board issued Section PS 1202 with an effective date of 1 April 2026. This standard provides changes to statements within the existing reporting model as well as two new statements. The changes are intended to increase users' understanding of financial statements and the indicators within them, and to improve accountability information. The Corporation plans to adopt this standard on the effective date and is currently analyzing the impact on its financial statements.

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/Intangible 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 not acquired through an exchange transaction are not recognized in the financial statements. Purchased intangible assets acquired through an arm's length exchange transaction are recognized as non-financial assets. The Corporation has assessed the applicability of PSG-8 and has determined that no purchased intangible assets exist as at March 31, 2026.

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 Land Titles Assurance and 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 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. Amounts below $10 thousand are expensed as incurred.

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:

Note 4 (Continued)

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 $32.3 million ($31.5 million 2025) (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, 2026 is equal to the accounts receivable balance of $37.4 million ($35.3 million 2025). Credit risk is concentrated, 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. The Corporation's financial liabilities are primarily due within one year.

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.

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 $261.4 million ($251.5 million 2025) 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.

Note 5 (Continued)

Transactions with the Province of New Brunswick and entities under common control of the Province are conducted either on terms and conditions similar to those that would exist between unrelated parties and are recorded at the exchange amount, or, where such terms do not exist, are recorded at the carrying amount. Transactions not undertaken on arm's length terms are outlined 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.

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

	(thousands)	
	2026	2025
Due from Province of New Brunswick	**$ 84,477**	$ 94,166
Accounts Receivable	**32,279**	31,478
Accounts Payable and Accrued Liabilities	**(85)**	(114)
Partner Liabilities	**(5,657)**	(5,247)
Net Due to the Corporation	**$ 111,014**	$ 120,283

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)	
	2026	2025
Revenue	**$ 401,128**	$ 364,421
Expense	**(1,397)**	(1,786)
	$ 399,731	$ 362,635

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2026

6. Restricted Assets

	(thousands)	
	2026	2025
Partner Liabilities (Note 9)	**$ 6,229**	$ 5,855
Land Titles Assurance Fees Collected (Note 10)	**7,820**	7,745
	$ 14,049	$ 13,600

7. Accounts Receivable and Advances

	(thousands)	
	2026	2025
Accounts Receivable	**$ 36,615**	$ 34,786
Advances	**812**	528
Provision for Doubtful Accounts	**(51)**	(47)
	$ 37,376	$ 35,267

8. Accounts Payable and Accrued Liabilities

	(thousands)	
	2026	2025
Accounts Payable and Accrued Liabilities	**$ 25,223**	$ 26,648
Salary and Benefits Payable	**9,841**	8,856
	$ 35,064	$ 35,504

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)	
	2026	2025
Province of New Brunswick	**$ 5,433**	$ 5,093
Other Partners	**796**	762
	$ 6,229	$ 5,855

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*.

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.

Note 10 (Continued)

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, 2026, the Corporation has estimated a liability of $5.0 million ($5.2 million 2025) for potential claims under the *Land Titles Act*.

The valuation of this liability is based on an actuarial estimate and involves measurement uncertainty. Key assumptions used in the estimation include claim frequency, average cost per claim, claim acceptance rates and indemnity ratios, as well as inflation and interest rates. Given the inherent estimation uncertainty and the reliance on actuarial assumptions, changes in key assumptions, particularly claim frequency and average claim cost, could result in material changes to the estimated liability in future periods.

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)	
	2026	2025
Opening Balance	**$ 7,745**	$ 7,546
Assurance Fees Collected	**98**	274
Claims Paid	**(23)**	(75)
Total (Note 6)	**$ 7,820**	$ 7,745

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Notes to the Financial Statements

For the year ended March 31, 2026

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 2026 Total**	**March 31 2025 Total**
Estimated Useful Life (Years)	5 - 15 Years	Buildings 40 Years	5 - 10 Years	5 - 15 Years	Lease Term	5 Years			
Cost									
Opening Cost	$ 103,586	$ 21,123	$ 695	$ 26,509	$ 14,804	$ 3,878	$ 1,260	$ 171,855	$ 152,048
Transferred from AUC	-	51	-	262	-	-	(313)	-	-
Additions	4,517	10	221	118	316	-	1,118	6,300	23,347
Disposals	(1,507)	-	(132)	-	-	-	-	(1,639)	(3,540)
Closing Cost	**106,596**	**21,184**	**784**	**26,889**	**15,120**	**3,878**	**2,065**	**176,516**	**171,855**
Accumulated Amortization									
Opening Accumulated Amortization	73,733	5,474	333	11,100	6,650	3,132	-	100,422	95,042
Disposals	(1,507)	-	(123)	-	-	-	-	(1,630)	(3,525)
Amortization Expense	7,057	452	89	1,767	450	302	-	10,117	8,905
Closing Accumulated Amortization	**79,283**	**5,926**	**299**	**12,867**	**7,100**	**3,434**	**-**	**108,909**	**100,422**
Net Book Value	**$ 27,313**	**$ 15,258**	**$ 485**	**$ 14,022**	**$ 8,020**	**$ 444**	**$ 2,065**	**$ 67,607**	**$ 71,433**

Assets Under Construction at March 31, 2026 is as follows:

	(thousands)
Major Equipment	$ 2,052
Leasehold Improvements	$ 13
Total	**$ 2,065**

Service New Brunswick

Notes to the Financial Statements

For the year ended March 31, 2026

12. Expenses by Object

	(thousands)	
	2026	2025
Personnel Services	**$ 194,361**	$ 182,829
Supplies and Services	**236,312**	207,942
Debt and Other Charges	**271**	126
Amortization	**10,117**	8,905
	$ 441,061	$ 399,802

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. Contractual Obligations

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

	(thousands)					
	2027	**2028**	**2029**	**2030**	**2031**	**Thereafter**
Office Space	$6,098	$6,004	$5,349	$4,879	$4,524	$21,579
Contractual Agreements	82,950	50,959	45,341	6,815	2,345	2,205
Total	**$89,048**	**$56,963**	**$50,690**	**$11,694**	**$6,869**	**$23,784**

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

15. Comparative Figures

Certain of the 2025 figures have been reclassified to conform with the presentation adopted for 2026.