Town of Ponoka Annual Report to the Community

2018



Celebrating Our Community's Accomplishments in 2018

Ponoka

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Message from the Mayor

On behalf of Town Council, I am pleased to present our 2018 Annual Report to the Community. This report is an opportunity to celebrate our many accomplishments over the past year.

The year started off with our newly-elected Council laying out its strategic priorities for the next four years in the 2018-2023 Strategic Plan. Our Strategic Plan lays out bold but achievable goals intended to set the stage for sustainable economic growth in Ponoka for years to come. Those strategic goals include the Town's Transportation Master Plan and West Area Structure Plan which both got underway in 2018. Both of these plans are aimed at helping the Town prepare for and accommodate future growth in our community.

Other key accomplishments in 2018 included:

- Facilitating the redevelopment of the old hospital site and construction of the Ponoka Civic Building which replaced an abandoned, deteriorating building with a modern new community hub. The Town leases spaces in the new building, which along with Town Administrative offices and Council Chambers, houses a beautiful new library and the Ponoka Learning Centre on the main floor;
- The positive economic impact that has been generated by the Ponoka Civic Building with the construction of a new care home on the old hospital site in 2018, which is expected to employ up to 60 people. The developer that owns the old hospital site and the Ponoka Civic Building is currently pursuing opportunities to also develop a new commercial building on the southeast corner of the site;
- Continued development of the Town's Asset Management Plan, which identifies priorities for maintenance and replacement of key infrastructure such as our annual Paving and Concrete Improvement Program;
- Implementation of our Downtown Action Plan which saw work begin on conceptual designs for a one-acre park at the old hospital site and a parking lot that will be developed on the east side of 50 St. across from the Ponoka Civic Building;
- The development of an Intermunicipal Collaboration Framework (ICF) which began with the Town and Ponoka County beginning the process of identifying areas where we can increase collaboration on the services we deliver to our citizens;
- A new skating trail and skating pond that were unveiled in Lions Centennial Park, along with an expanded Christmas light display thanks to community volunteers and the Ponoka Regional Fire Service;
- Our waste management program review which led to the announcement of a new curbside compost collection program for Ponoka. We were proud to provide increased service to our citizens at no extra cost with the introduction of this program; and
- Council's ongoing efforts to pursue grant funding to build a new Community Wellness Centre in Ponoka (beginning with a new fieldhouse) which continued in 2018. This project continues to be a priority in 2019.

I want to thank our citizens for their continued support of this Council. We are not afraid to make some bold, innovative moves to help municipalities level the playing field for access to provincial and federal government grant funding. We will continue to work hard over the coming years to move our community forward, and we will continue to be innovative and progressive.

Thank you, Mayor Rick Bonnett



Message from the CAO

As I look back at 2018, there are many highlights that stand out, including the Town's move into the Ponoka Civic Building last fall.

It's been exciting to watch the old hospital site evolve – from an underutilized property that sat deteriorating for 30 years – to a dynamic community hub with a beautiful new library and a learning centre that is bringing new post-secondary education programs and courses to Ponoka.

Vibrant Community Hub

We're seeing a steady flow of people coming and going from the Library and the Ponoka Learning Centre on the main floor of the building throughout the day. People are constantly stopping to visit and enjoy the gathering space and public art gallery in the lobby just outside the Library. The new building has quickly fulfilled expectations of becoming a vibrant community hub.

The new building is also helping Town Administrative staff better serve our community. Our staff had previously been spread out at several locations around town, but the move to the new building in October 2018 brought our Administrative team together under one roof. The benefits of bringing everyone back together have been numerous.

Our team has been able to work more closely and seamlessly together over the past several months which has helped us improve on service delivery and to operate more effectively and efficiently. For example, by working in closer proximity to each other, we've been able to consult and collaborate more easily and immediately, which has led to more responsive and improved customer service.

Responsive Customer Service

Providing responsive customer service is a key part of our organizational philosophy and corporate culture. Our organizational vision is focused on professionalism, providing quality service, and being dedicated public servants that work to fulfill Council's strategic direction.

We believe it is a privilege and an honour to serve the citizens of Ponoka. In fulfilling that role, we are also constantly looking for ways of doing things better and more cost effectively across the organization. In the year ahead, we will continue to carry out this vision and philosophy.

We invite you to read through this annual report and celebrate with us Ponoka's many accomplishments and successes over the past year!

Sincerely, Albert Flootman Chief Administrative Officer Town of Ponoka



Your Town Council



BACK, LEFT TO RIGHT: Councillor Ted Dillon, Councillor Teri Underhill, Councillor Carla Prediger, Councillor Sandra Lyon, CAO Albert Flootman

FRONT, LEFT TO RIGHT: Councillor Clayton Nelson, Mayor Rick Bonnett, Councillor Kevin Ferguson

Community Profile

Named as one of the top places to visit in Canada in 2018 by an Expedia.ca travel poll, Ponoka is a thriving and welcoming community centrally located along the Highway 2 corridor, just 45 minutes south of the Edmonton International Airport.

Home to more than 7,000 people, Ponoka is a growing community that offers many urban amenities and quality living all in a picturesque, rural setting. Ponoka is home to an historic Downtown with a rich variety of specialty shops and businesses. The community also enjoys access to fibre optic high speed internet, satellite feeds and excellent cell phone coverage.

The hidden gem of Ponoka is its scenic river valley trail system featuring about 10 km of paved walking trails that wind along the Battle River. Located in the heart of Ponoka, the river valley is an ideal place to spend an afternoon with your family!

Ponoka Stampede

Steeped in western heritage and agricultural roots, Ponoka is the proud home of the world-class Ponoka Stampede, Canada's largest seven-day pro rodeo. Every summer, thousands of rodeo fans flock to Ponoka as North America's top rodeo talent competes on the finest rodeo stock.

A trip to the Stampede isn't complete without a visit to the Canadian Pro Rodeo Hall of Fame. Located next door at the Calnash Ag Event Centre, the Hall of Fame honors the greatest pro rodeo legends of all time – many of whom are home grown Ponoka cowboys and cowgirls.

The Ponoka Stampede and the Ag Event Centre are a big part of what makes Ponoka a pro rodeo and agricultural hub that offers action-packed rodeo, horse and livestock events year round.

History

Originally called "Siding 14", Ponoka was renamed and established as a settlement in August 1891. Incorporated as a Town in 1904, Ponoka was home to the province's first mental health hospital in 1911. Today, that facility has evolved into the internationally-recognized Centennial Centre for Mental Health and Brain Injury. The Centennial Centre is a state-of-the-art centre for the treatment and care of people with psychiatric disorders and brain injury.

The facility employs nearly 1,000 staff today and continues to be an economic pillar in Ponoka and an integral part of the community.

The Centennial Centre also houses a satellite campus for MacEwan University's Registered Psychiatric Nursing program. It is one of two education centres in Ponoka that offers access to post-secondary education courses and programs without having to leave the community.

The other post-secondary education centre in Ponoka is the Ponoka Learning Centre operated by Campus Alberta Central (an initiative of Red Deer College and Olds College) and the Ponoka-Rimbey Adult Learning Society. The Learning Centre, located at the Ponoka Civic Building in a shared space with the Ponoka Jubilee Library, offers access to numerous post-secondary programs and courses to adult learners in Ponoka.

There are so many reasons to visit and spend time in Ponoka. It's an ideal community in which to live, raise a family, work, do business, and enjoy the good things in life!





For more information on the history of Ponoka please visit the Fort Ostell Museum at 5320-54 Street in Ponoka.



Our Mission Statement

We will provide our community with accessible government and quality services in a responsible manner within a healthy environment.

Our Vision

To be a thriving community with a hometown feel.

Our Values

Integrity: We will be honest, responsible, and trustworthy.

Service: We have a strong commitment to serving our community.

Excellence: We will strive for the highest quality in all that we do.

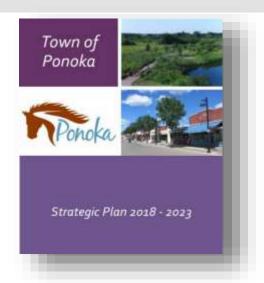
Respect: We will treat others the way we would want them to treat us.

Communication: We will maintain transparency and open communication between the community and the Town's government.

Strategic Plan

The Town's Strategic Plan represents Town Council's vision and priorities for the next four years. It is an action-oriented Plan that lays out bold but achievable objectives and goals with a clear focus on planning for growth, maintaining and building new infrastructure, municipal partnerships, and sound governance.

During a two-day strategic planning workshop, Council examined and made informed projections about environmental realities to help the Town of Ponoka anticipate and respond to change by doing the following: clarifying the mission, vision and goals; conducting a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis that looked critically at the organization; and then establishing targeted priorities to reshape programs and operations to align with Council's strategic direction.



This Strategic Plan articulates a set of strategic priorities for the Town based on a review of community needs, the Town of Ponoka's current reality, external trends and the goals and activities articulated in the Municipal Sustainability Plan, corporate plans, community plans and community stakeholder plans. It also considers the recommendations made in recent studies, reports, reviews and directives.

This is not a Plan that sits on a shelf and is forgotten about. The Town actively tracks progress of the Strategic Plan priorities on a regular basis. Council also adjusts the Plan as needed to adapt its priorities as the environment changes.

Strategic Objective #1 – Plan for Growth

To plan for and generate additional revenue for the Town to invest in initiatives that support and promote future growth

Goal	OPI	Timeframe	Action Indicators	
Continue Development of the Airport - Develop water and storm water management plan - Review application for grant funding	Dir of Ops & Prop Svcs Finance Manager	2019 (ongoing)	Develop water well plan/policy Develop storm water plan Review potential for grant funding	
Improve Geographic Information Systems (GIS)	Dir of P&D	2019	 Provide budget funding Procure software Move data to Town system 	
Develop Asset Management Plan	Dir of Ops & Prop Svcs	2019	Continue condition assessmentsInvestigate grant funding	
Develop Transportation Master Plan	Dir of Ops & Prop Svcs	2020	Project initiation	
Develop Plan for Surplus Municipal Lands	Dir of P&D	2020	Update policyIdentify lands for sale	
Implement Downtown Revitalization Plan – Phase 1, Phase 2	Dir of Ops & Prop Svcs	2021 2023	 Create implementation plan with input from Planning & Development and the HDRC Provide capital budget funding for construction 	
Rewrite Off-Site Levy Bylaw	Dir of P&D	2022	To be undertaken following Transportation Master Plan	

Strategic Objective #2 – Economic Development

To promote increased economic development and housing by attracting new residents and businesses to Ponoka. Use the airport as a business attraction tool.

Goal	OPI	Timeframe	Action indicators		
Develop a short and long term Promotion and Marketing Strategy for the Town - Developers and Business	CAO	2019	Create short term plan with Economic Development Board Develop long term plan with Economic Development Board		
Tourism					
Update Economic Development Strategic Plan	Planning & Development/ Economic Development	2019	Creation of new Economic Development Plan		
	Committee				
Develop a Marketing Plan for the Airport	Dir of Ops & Prop Svcs	2018 -2019/	Promotion of lot sales		
	Airport Board/ Economic	ongoing	Continued focus on implementing the Airport Development		
	Development Committee		Plan		
Develop Housing Strategy	CAO	2020			

Strategic Objective #3 – Community Wellness Centre (CWC)

To promote health and wellness in the community and to use the Centre as an attraction for new residents and tourists.

Goal	OPI	Timeframe	Action Indicators		
Develop partnership agreement with Ponoka County	CAO – Mayor	Now	Enter into a MOU with Ponoka County		
Continue input and liaison regarding fundraising strategy with PARCS	Dir of Comm Svcs	Ongoing			
Develop sponsorship strategy	Dir of Comm Svcs	2019	Create new policy for Council's consideration		
Design and Build CWC	Comm Svs/ Dir of Ops & Prop Svcs	2019	Subject to grant funding		

Strategic Objective #4 – Partnerships

To achieve our mission vision depends on partnerships within our region and our ability to share services to meet our desire of being a thriving community.

Goal	OPI	Timeframe	Action Indicator
Finalize an Intermunicipal Collaboration Framework (ICF)	CAO	2019, 2020	Enter into ICF agreement with Ponoka County
with Ponoka County			Enter into service agreements
Explore Intermunicipal Agreements with the Town of	CAO	2020 onward	
Rimbey and the Cities of Lacombe and Wetaskiwin			
Explore collaboration opportunities with First Nations	CAO/ Mayor	2021	
Explore energy/utility service opportunities for greater	CAO/ Utilities & Environmental	2019	
community benefit	Committee		

Strategic Objective #5 – Governance

Focused and reasonable resource management is a responsible thing to do. Wise management requires Ponoka to use our budgets wisely and responsibly.

Goal	OPI	Timeframe	Action Indicators
Update Bylaws and Policies	CAO	2018	Plan for review with Council
		Onward	
Complete Rates and Fees	CAO	2019/2020	Complete review with consultant
Review			
Complete Levels of Service	CAO	2019	Complete review with consultant
Review			

Abreviations:

P&D: Planning and Development; **Comm Svcs**: Community Services; **Ops & Prop Svcs**: Operations and Property Services; **OPI**: Office of Primary Interest; **Dir**: Director; **Snr Mgmt**: Senior Management; **HDRC**: Heritage and Downtown Revitalization Committee; **PARCS**: Ponoka Arts Recreation Cultural Society

2018 Department Highlights

Legislative Services

Legislative Services is the link between Town Council, Town Administration and the community. Legislative Services, led by the Town's Chief Administrative Officer, supports Council's governance framework and decision-making processes and acts as the primary contact regarding Town Council business. Legislative Services also supports numerous legislative functions such as appeals, policies, access and privacy, and appointments and support to Council committees.

Core Services

Bylaw and Policy Development Management Support

Election Management Support

Legislation Review and Compliance

Procurement of Legal Advice

Boards and Committee Membership Recruitment and Support

Governance Advisory

Council Administrative Support

Freedom of Information and Protection of Privacy (FOIP) Administration and Advisory Services

Executive Assistance to the CAO

Bylaw & Policy Review

In 2018, Legislative Services led and coordinated the ongoing development and updating of Town Bylaws and Policies organization wide, ensuring consistency and relevance in today's ever-changing environment.



We Moved!

In October 2018, Town Council and Administrative staff moved to the Ponoka Civic Building – bringing Administration staff together in one building again. Staff had previously been housed at various locations around town. Being able to work together in one building allows Administration to function more effectively and efficiently to better serve the community.

The Administrative office space is sized to meet the Town's long-term needs and to accommodate future growth to serve a Town population of up to 12,000 – 15,000 people. The new Council Chambers are also sized to serve a growing community with ample public gallery space. Council had been without a permanent Council Chambers for three years.



Planning & Infrastructure

The Planning and Infrastructure Division fosters economic growth and the resilience of our community by providing services that coordinate and facilitate the development and servicing of land, resources and facilities. Planning and Infrastructure also facilitates the establishment of new businesses that bring jobs and investment to Ponoka.

This Division leads effective land use planning review and approval processes, and is responsible for decisions on development, building, and safety codes applications to ensure compliance with the Land Use Bylaw and Safety Codes Act.

Along with fostering economic growth, this Division also helps ensure residents are safe in all seasons through the provision of essential services such as snow removal and ice control programs; an annual road, sidewalk, curb and gutter improvement program; 24/7 service and maintenance of Ponoka's electrical distribution system; and the monitoring and delivery of safe drinking water for citizens in Ponoka.



Operations & Environmental Services



Operations is responsible for managing and maintaining the Town's waste water treatment facility; overseeing the management and delivery of Ponoka's curbside waste and recycling program; operating the Town's Waste Transfer Station and hazardous materials disposal program; providing for the maintenance, repair and replacement as needed of all Town infrastructure (including water, storm water and sanitary sewer lines, and Town-owned facilities); looking after the maintenance of Ponoka's large network of parks, trails and green spaces; and managing large engineering projects such as construction of the Siding 14 Crossing bridge.

Core Services

Infrastructure Asset Planning, Management and Maintenance Waste Water Collection Network Maintenance (Manholes, Mains, Lift Stations and Service Laterals)

Waste Water Facility Operation, Inspection, Quality Control, Regulatory Testing and Maintenance

Year-Round Municipal Solid Waste, Recycling and Hazardous Materials Collection

Electrical Distribution System Maintenance and Service (Including Pole Maintenance, New Service Connections and Inspections, Line Maintenance, Emergency Tree Pruning, and Street Light Maintenance)

Road, Sidewalk, Curb and Gutter Improvement Program

Snow Removal and Ice Control

Monitoring and Delivery of Safe Drinking Water

Parks and Trail Maintenance

Engineering Services

Airport Management

Management of Capital Projects Construction

Storm Water Management

Water Distribution Network Maintenance, Quality Control, and Regulatory Testing (Includes Reservoirs, Pump Stations,

Hydrants, Valves, Pipes and Meters)

New Water Service Inspections

Mainline Flushing

Lift Station Maintenance and Operation

Water Meter Installations

Maintenance, Repair, and Replacement as Needed of Storm Water and Sanitary Sewer Lines

Camera Inspections of Utility Infrastructure

Utility, Electrical and Water Line Locates

Procurement and Management of Contracted Services

Town Buildings and Grounds Maintenance (Repairs and Inspections)

Facility Condition Assessments

Vehicle and Equipment Maintenance and Replacement Planning

Fleet Inventory Procurement and Inventory Management

Fleet Fuel Management

Operate and Maintain Geographical Information System (GIS) System for Mapping of Town

Street Cleaning

Pavement Marking

Traffic Signage

Grass Cutting

Flower Plantings

Cemetery Maintenance

Parking Lot Maintenance

Tree Removal and Replacement

Keeping a Clean Earth

Waste Management Program Review Leads to Full Organics Curbside Composting Program

The Town conducted a thorough review of its curbside collection program for waste and recycling in 2018. The review, which included an extensive public consultation process, led to the addition of a new full organics curbside composting program beginning in 2019 at no extra cost to Ponoka residents.

The public consultation process included two public open houses and a Citizen Input Survey, as well as research into the cost and logistics of various program options.

Year Round Curbside Composting of Food Waste

The decision to add a full organics compost program expanded the Town's green cart program into a year-round initiative that now allows citizens to compost all food waste in their green carts, including meat and bones, soiled paper and cardboard such as pizza boxes, pet waste (in certified compostable bags or paper bags), animal bedding (wood shavings or straw), coffee grinds, tea bags, yard waste and many other items.

The green carts, which were previously used for yard waste compost only, continue to be emptied weekly by the Town's contractor from May through October. The green carts are emptied bi-weekly the rest of the year when volumes are lower because there's limited yard waste and odor is less of a concern. Grey carts continue to be picked up biweekly year round.

Increased Waste Diversion from Landfill

The expanded curbside compost program is expected to divert approximately an additional 15 per cent of household waste from the landfill – which would bring the Town's total household waste diversion rate up to about 50 per cent as Ponoka continues to work toward the provincially set goal of 80 per cent waste diversion.

The expanded curbside compost program was part of a new waste collection contract that the Town signed with CanPak Environmental (E360S) beginning in 2019, which generated a significant cost savings, allowing Town of Ponoka utility rates to remain unchanged in 2019.

"The cost savings generated by this new program means our curbside collection program is now funded entirely by our utility rates for solid waste, allowing residents to receive a higher level of service in 2019 for the same price they were paying in 2018," says Ponoka Mayor Rick Bonnett. He explains that in 2018, the Town's solid waste utility rates did not cover the full cost of the Town's curbside waste and recycling program. Those rates previously had to be subsidized by budget reserves and property taxes in order to cover the full program costs.

New Motor Oil Collection Program at Waste Transfer Station

In 2018, the Town Of Ponoka Waste Transfer Station launched its new motor oil recycling program. The program is a free service provided by the Town for all Town residents. In its start-up year, the Waste Transfer Station recycled 1,900 litres of oil.

This recycling program accepts various oils and fluids including circulating oil, engine oil, transmission fluid, power steering fluid, hydraulic fluid, and marine engine oil. The Waste Transfer Station also accepts used oil containers and filters. Residents are asked to ensure there is no gas, water or antifreeze in the oil. Residents are asked to place their used oil containers on the pallets located next to the used oil collection tank and drop their oil filters in the drum provided. Waste Transfer Station staff then pour the contents of the oil containers into the collection tank.

Recycling used oil prevents harmful pollution of our soil and water and preserves a valuable resource. Used engine oil is typically re-refined and used to make heating oil, asphalt and other petroleum-based products.



Special Events

Annual Spring & Fall Clean Up

In 2018, the Town of Ponoka once again organized its Annual Spring and Fall Clean Up programs. The programs provide residents with the convenience of easy disposal of compostable yard waste that is in excess of what will fit into their green carts as they complete yard work on their properties. Every spring and fall, Public Works staff complete one pass down each back alley in Ponoka to collect this compostable waste which is then hauled to the Town's Waste Transfer Station for composting.

Pitch In Week

Ponoka pitched in to keep the Town clean and green in 2018 by participating in the annual Pitch-In Week from May 7 to 13. Pitch-In Week is a national initiative that many municipalities participate in. The Town distributes garbage bags for this annual initiative and arranges for the pick up and disposal of the garbage that is collected by many dedicated volunteers who help pick up garbage every spring from Ponoka parks, trails, school grounds and neighbourhoods.

Kick it to the Curb

Ponoka residents participated in the Town's annual Kick it to the Curb program in 2018. Kick it to the Curb is a town-wide event that allows residents to place unwanted, gently-used items at the front of their property marked with a 'FREE' sign.

Citizens are then invited to explore the used items placed at curbsides around town and find new-to-you treasures. The program helps turn trash into treasure and reduce waste that may otherwise end up in our landfill.





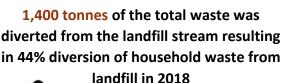


3,181 tonnes of municipal solid waste was received by the Waste Transfer Station.



1,781 tonnes of the total waste was hauled to the West Dried Meat Lake Regional Landfill in 2018.

















Asset Management Plan

Underground Condition Assessment

As part of the Town's Asset Management Plan, ongoing underground camera work continued in 2018 to assess the condition of Ponoka's sanitary sewer system in order to plan and prioritize future repairs and replacement.

Paving Repairs & Concrete Replacement

The Town's annual Paving and Concrete Improvement Program is an important component of its ongoing Asset Management Plan. In 2018, the Town budgeted \$375,000 for paving improvements at 16 locations throughout Ponoka. The improvement locations were determined through ongoing condition assessments of Town roadways, and included areas where underground utility work had required the road surface to be excavated.

Town Operations crews also conducted curb, gutter and sidewalk improvements throughout Ponoka in 2018. These improvements were based on regular inspections that are conducted each spring and fall to identify and prioritize improvements that are needed.

Aquaplex & Arena Upgrades

The Town's Asset Management Plan includes general maintenance and building repairs of Town facilities. In 2018, those repairs and improvements included:

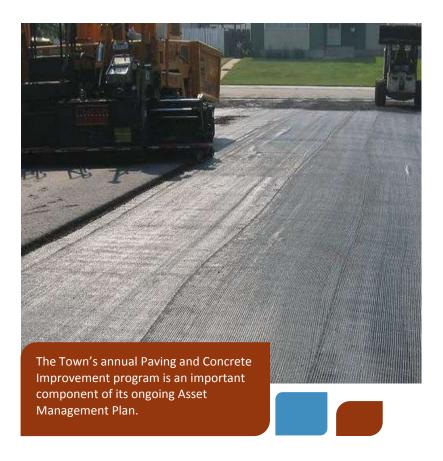
- Upgrades to the ice plant mechanical room at the Ponoka Arena Complex;
- Completion of Aquaplex roof replacement work; and
- Installation of LED lighting at the Aquaplex for a brighter interior and improved visitor experience.

LED Streetlights

The Town of Ponoka Electrical Department continued its LED streetlight replacement program in 2018 as part of the Town's Asset Management Plan. The benefits of installing energy efficient LED lights include lower electricity costs, less maintenance, brighter light for improved visibility at night, and more directional lighting resulting in less light pollution. Since the project began in 2014, approximately 1,100 streetlights have been replaced with LED lights in Ponoka, leaving only about one per cent of the Town's streetlights still to be replaced. These last few replacements will happen in 2019.

Electrical Pole Replacement

The Town of Ponoka's Asset Management Plan also includes its electrical utility. In 2018, the Town continued its electrical pole replacement program, replacing about 50 poles that were identified for replacement based on a condition assessment of all Town electrical poles in 2015. The Electrical Pole Replacement Program is part of the municipality's ongoing commitment to keep its electrical infrastructure in good condition.



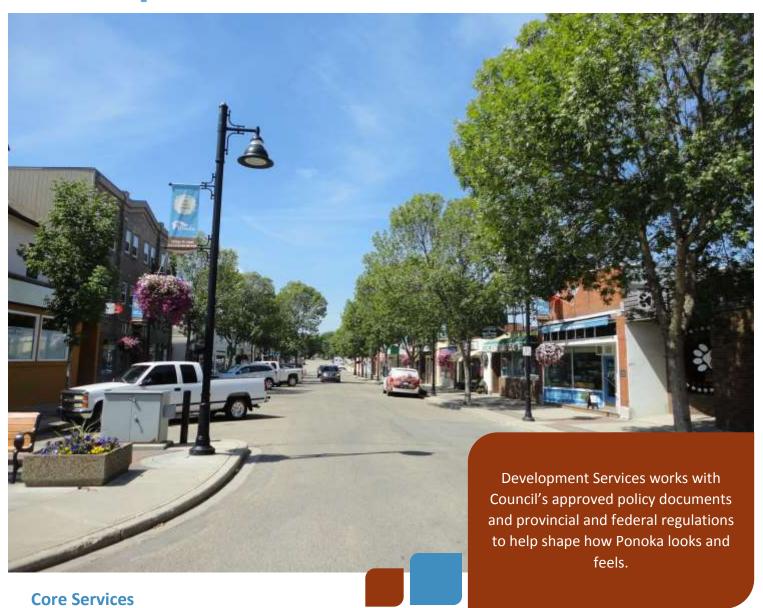


Distributed 642,035 cubic metres of safe drinking water to Town residents in 2018.



Treated approximately
642,000 cubic metres of waste
water at the Town sewage
lagoon in 2018.

Development Services



Land Development Planning and Agreements

Downtown Redevelopment

Municipal and Intermunicipal Planning

Development Inquiries and Customer Service

Inspections and Business Licensing

Safety Codes Administration – Building, Fire, Plumbing, Electrical and Gas Permits

Sale and Leasing of Town-Owned Land and Buildings

Emergency Management

Economic Growth and Business Support

Land Use Bylaw Administration

Transportation Planning

Subdivision Application Approvals

Master Planning and Offsite Levies

Compliance Letters and File Searches

Easements and Utility Right of Way Agreements

Capital Project Management

Provides support to the Heritage and Downtown Revitalization Committee (HDRC) and the Economic Development Board (EDB)

Transportation Master Plan

Initial work began on a Transportation Master Plan for Ponoka in 2018. The purpose of the Transportation Master Plan is to assess current transportation issues and gaps in Ponoka's transportation infrastructure, and to prioritize future improvements that are needed for vehicular and active modes of transportation.

The Master Plan will propose roadway and intersection improvements throughout the community to facilitate safe and efficient traffic flow.

The Transportation Master Plan will also propose 'active transportation' improvements throughout the community to provide infrastructure that allows citizens more opportunity to be physically active on a regular basis and to rely on other modes of transportation instead of just motor vehicles.

Examples of 'active transportation' include walking, cycling, wheelchairs and inline skating.

Work on the Town's Transportation Master Plan continues in 2019.

Downtown Action Plan

Implementation of Ponoka's new Downtown Action Plan began in 2018 with the following initiatives:

- Conceptual design of a one-acre park space located at the southwest corner of the old hospital site at 50 St. and 57 Ave. in Ponoka;
- Design of a parking lot to be developed on the east side of 50 St. across from the Ponoka Civic Building; and
- Marketing and promotions of Downtown Ponoka during Ponoka Stampede Week.

The Downtown Action Plan was approved by Ponoka Town Council in 2017. The purpose of the Plan is to be a general guide for the Town in the planning of physical improvements in the Downtown area, and in efforts to attract increased levels of tourist and customer patronage in Downtown Ponoka. More information about the Downtown Action Plan is available at www.DowntownPonoka.ca.



West Area Structure Plan

Initial work also began in 2018 on a West Area Structure Plan for the Town of Ponoka.

The purpose of the Plan is to provide policy guidance for future subdivision and development of the lands annexed in 2011 west of Highway 2A along both sides of Highway 53 in Ponoka, as well as the existing South East Industrial lands.

The first round of public consultation on the West Area Structure Plan was held in 2018. The Town hosted an Open House as an opportunity for citizens to provide comments and contribute to the future vision of West Ponoka. An initial background report was presented for public viewing at the Open House. Planning consultants and Town staff were also available to answer questions and collect comments.

Work on the West Area Structure Plan continues in 2019.



2018 Building Statistics (Construction Values)

Residential –
Single family \$1,799,522.96 dwelling, garages, decks, renovations

Commercial \$6,832,646.00

Institutional & \$909,300.00

Total: \$10,441,468.96

Community Services

Core Services

Recreation Facility Management (Aquaplex, Arena, Soccer Fields, Baseball Diamonds, River Valley Trail System)

Festivals and Events

Recreation and Sport Programming at the Arena and Aquaplex (Water Fitness Classes, Public and Family Swims, Swimming Lessons, Public Skating, etc.)

Parks, Playgrounds and Splash Park

New Facility Planning and Development

Recreation Grant Applications

Community ChooseWell Initiatives such as the Walk 'N' Roll Challenge Special Community Events (Canada Day, Day in the Park, Family Day) Facilitated Trail Awareness Day Geocaching Event

Plan and Coordinate Facility Maintenance with Operations Division

Playground Replacement Planning and Coordination

Plan and Host Annual Community Wellness Fair for Community Groups

Plan and Host Annual Community Event Sign-Up Night

Community Program Guide Design and Distribution







TENNIS COURTS

Located at 5515-46 Avenue, and features 4 courts with a practice wall and benches.

HOCKEY RINKS

The Arena Complex has 2 Indoor ice skating surfaces, I large and I small. The Panaka Kinsmen/Scott Seaman Outdoor Sports Rink is used for lacrosse during the warmer months. The Arena Complex is home to the Jr.B Panaka Stampeders Club, Panaka Minar Hackey, Panaka Recreation Hockey and Skate Panaka.

CURLING

There are six curling sheets in the Arena Complex. The curling rink is hame to the Ponoka Curling Club and the Lacoka Locas Lacrasse Association.

TRAILS

The river valley trail system in Ponoka is about 10 km of paved trail situated along the east banks of the scenic Battle River. The river valley trails are part of the Trans Canada Trail System

SPL The S

SPLASH PARK

The Splash Park is located at Lions Centennial Park and encourages fun, outdoor water play for youngsters in the community every summer.



BASEBALL DIAMONDS

There are 5 ball diamonds located in the Town of Ponoka - 2 at the Ponoka Culture and Recreation Complex and 3 at the River Valley Sports Fields.



SOCCER FIELDS

There is I regulation fize (46 Street & 43 Avenue) soccer field and 3 other fields located around the Town of Ponoka



PLAYGROUNDS

There are a total of 9 playgrounds. located in the Town of Ponoka.



SKATE PARK

The Hamilton Skate Park opened in 2007 and is located at 50 St. & 46 Ave.



OUTDOOR GYM

the outdoor gym is open to the oublic and free of use! It is located tear the Scout Hall in Ponoka.



OFF LEASH DOG PARK

he off leash dag area is located in he river valley, east of the pedestrian indge and north of 57th Avenue



SKATING TRAIL

A new ice skating trail opened in January of 2018 at the Lions Centennial Park giving residents another place to lace up their skates and have some fun.

18



Skating in Centennial Park

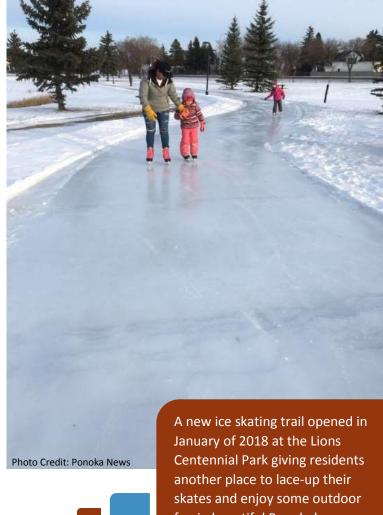
A new ice skating trail opened in January of 2018 at the Lions Centennial Park giving residents another place to lace up their skates and enjoy some outdoor fun in beautiful Ponoka!

The idea for the skating trail came from the Town of Ponoka Parks, Recreation and Culture Advisory Committee which heads up the project.

The Ponoka County East District Fire Department donated its time and equipment to help build the new ice skating trail. The County Fire Department also agreed to flood the ice trail as needed throughout the winter.

The Town of Ponoka Operations Department also supports the project by clearing snow from the skating path throughout the winter. The Town also donated rubber mats that were laid down by Committee volunteers for skaters to access the new trail from the north-end gazebo at Centennial Park.

If you are looking for outdoor recreation opportunities in Ponoka, there are a growing number of options available. Next winter we encourage you to dig out your skates, cross country skis and toboggans, and enjoy everything Ponoka has to offer during the winter season!







fun in beautiful Ponoka!



Christmas Light Display in Centennial Park

The Christmas light display at Lions Centennial Park was expanded during the 2018 holiday season for everyone to enjoy!

The Ponoka Parks, Recreation and Culture Advisory Committee accepted donations of LED lights from members of the public to create an even more vibrant community display.

Without the generous support of local businesses and volunteers this project would not have been possible. It was thanks to many of these same businesses and volunteers that the Christmas light display in Centennial Park was first unveiled in 2017. Thank you Ponoka!

Special Events

Canada Day

The 2018 Canada Day celebrations that took place at the Lions Centennial Park were a huge success! Activities at this event included bouncy castles, children's games, a photo booth, free live entertainment, a free community BBQ, and fireworks.

Thank you to everyone who attended and made this day a huge success and thank you to all of our event sponsors!

Family Day

Many people enjoyed the Town-sponsored Family Day activities in Ponoka last February with skating in Centennial Park and at the Arena, as well as hot dogs and hot chocolate at the Arena. Citizens also enjoyed tobogganing at the Tom Hamilton Memorial Hill, swimming at the Aquaplex and free drop in activities at the Ponoka Gymnastics Club. The Town thanks all sponsors who contributed to this fun-filled Family Day event!

Trail Awareness Day

The Town of Ponoka celebrated National Trail Awareness Day on June 3 with its 2nd Annual Family Scavenger Hunt and Geo-Caching event. This event sent participants exploring Ponoka's scenic river valley trail system that winds through the Battle River Valley. The event was hosted by the Town of Ponoka and the Parks, Recreation and Culture Advisory Committee.

Participants enjoyed a free community BBQ where prizes were handed out to the winners of the scavenger hunt. Ponoka's beautiful river valley is an ideal place to spend a Sunday afternoon with your family exploring the trail system!

Ponoka Day in the Park

Ponoka's Day in the Park is one of our biggest Town-sponsored events enjoyed by all ages every summer. Although the 2018 event was postponed until September 13 and 15 due to inclement weather, the event was still a huge success as families enjoyed the following fun activities:

- A movie screening of Moana;
- Children's magician;
- Bouncy castle;
- Face painting;
- Games & story time;
- Inflatable sport arena;
- Sport trivia challenge;
- Community market; and
- FIREWORKS over the river valley.

Thank you to all of our event sponsors for helping make this event a great success!









Community Wellness Fair

The 2018 Ponoka Wellness Fair featured more than 20 booths promoting information, services and programs that help nurture physical and mental health. Participants enjoyed speakers who shared advice and information on a range of wellness-related topics.



Pride in Your Property

The Ponoka Pride in Your Property Contest celebrates the efforts of community members who take extra pride in the maintenance of their yards, gardens and properties.

Residents and business owners are invited to nominate their own property or a neighbour's. Judging took place in the first week of July and the winners received a Town of Ponoka gift card that could be used toward Town utility bills.

Many of the residents who were nominated featured their properties in a Garden Tour on July 6. This allowed others to admire all their hard work and beautiful landscapes.



Walk 'N' Roll Challenge

Thank you to all who participated in the 2018 Walk 'N' Roll Challenge! Ponoka placed second, with Stettler once again taking home the trophy. The Town of Wainwright, who entered the Challenge for the first time this year finished third.

"Even though we didn't win, the Challenge was a major success for Ponoka because we saw participation increased by almost 50 per cent over the previous year. Our citizens logged almost 10, 000 trips over the summer," says Albert Flootman, CAO of the Town of Ponoka.

The purpose of the Walk 'N' Roll Challenge is to encourage residents to park their cars and get active by walking, cycling, rollerblading, or using any other non-motorized means of transportation to reach their destinations as often as possible throughout the summer.

Mass Registration

The Town of Ponoka once again hosted a mass registration night for the many community activities, club, and sports programs that are offered in Ponoka. In 2018 the Community Activity and Sports Registration Night took place at the Kinsmen Community Centre on Wednesday, August 29.

In 2018, more than 150 citizens attended the popular event.



Community Program Guide

Publication of Ponoka's Community Program Guide continued in 2018. This bi-annual publication (published each spring and fall) keeps citizens informed about the many community events, programs and activities offered in Ponoka throughout the year. The Town of Ponoka Community Program Guide is posted on the Town website at www.ponoka.ca. Printed copies are available at the Town Office, the Ponoka Aquaplex, the Ponoka Arena Complex and Town-sponsored events.

Aquaplex Programming

The Aquaplex features a 5-lane, 25-metre swimming pool, a 12-foot diving tank with a rock wall, rope, and diving board, as well as a wading/ teach pool, whirlpool and sauna. The Aquaplex is home to the Ponoka Pool Sharks and Ponoka Gators swim clubs.

There are morning, noon and evening lap swims, water fitness classes, and parent and tot programs. There is also a choice of toonie swims, public and family swim times along with adult swim and lap times.

The programs offered at the Aquaplex include:

- Swim for Life swim lessons;
- Red Cross First Aid and Babysitting courses;
- Water Fitness: shallow and deep water classes;
- Advanced lifesaving classes; and
- Leaders in Training.

Ponoka Wins Healthy Community Award

The Town was awarded a Healthy Community Award in 2018 in recognition of the many new recreation initiatives it implemented throughout the year such as:

- The Centennial Park skating trail and Christmas light project;
- The new Westview Park playground;
- The tennis and pickleball court upgrades; and
- Tarmac Play The Parks, Recreation and Culture
 Advisory Committee painted a variety of fun games
 for kids to play on walkways at 30 different locations
 around Town in 2018. The games which promote
 physical activity including hop scotch, left and right,
 target and circles.

The award was presented by the Alberta Recreation and Parks Association (ARPA), which is a non-profit organization committed to building healthier, happier communities by developing and promoting recreation.

Drowning Prevention Week

Many people participated in the annual National Drowning Prevention Week activities happening at the Ponoka Aquaplex in July 2018. Participants were able to earn a free 'Swim to Survive' certificate during 'Everyone Welcome' swims that week and many also entered a colouring contest at the pool. On July 18 there was free face painting, a community BBQ, crafts and a free 'Everyone Welcome' swim sponsored by Servus Credit Union.

2018 Recreational Facility Statistics

2,642 hours of public, family, and lane swimming at the Aquaplex

1,804.5 hours of swim lessons, fitness classes, Jr. Lifeguard club, winter and summer swim club, and school rentals at the Aquaplex

520 hours of racquetball court bookings

575 hours of tennis court bookings

2,833 hours of ice time for youth, adult, Jr. B hockey and public skating on the indoor Arena ice surfaces



Recreation Improvements

Pickleball and Tennis Court Upgrades

There was good news for pickleball and tennis players in Ponoka in 2018. The Town was awarded \$7,885 in grant funding from Service Canada through the New Horizons for Seniors Program to fund upgrades to the pickleball and tennis courts at the Aquaplex.

Improvements that were funded by the grant included:

- The insertion of privacy slats in the chain link fencing surrounding the courts to block wind;
- New benches along the outer edge of the courts;
- Replacement of the practice board with new puck board made from heavy, plastic material that is low maintenance and more durable than the previous wooden board; and
- The purchase of additional pickleball equipment.

The work that was done in 2018 to implement the upgrades was done by volunteers with the local pickleball club in Ponoka.

The popularity of pickleball has been growing in Ponoka. The game is a cross between tennis, ping pong, and badminton. It is played with wooden paddles and plastic perforated balls, which is why the privacy slats to help block wind from blowing through the fencing surrounding the courts provide a major benefit.

New Playground Equipment

New playground equipment was installed in Westview Park in 2018 with the help of several community volunteers. The volunteers helped install the play surface for the new playground, which features multiple slides, swings, climbing apparatus, and other fun features. The Westview Park playground is located at 51 Avenue Close in Ponoka.

New Online Recreation Booking System

In 2018, the Town of Ponoka completed the upgrade of its recreation booking software program. The new Max Galaxy system allows facility users easier online access to program schedules and registrations, and allows users to easily and quickly book facilities.







Corporate Services

The Corporate Services Division lies at the core of all Town of Ponoka programs and services. This Division operates behind the scenes providing critical support that enables the Town's frontline Departments to deliver essential services and programs to citizens most efficiently and effectively.

The fundamental internal structure and services provided by the Corporate Services Division allow the organization to achieve success and respond to the needs of citizens. These services and supports include recruiting and training staff; optimizing the benefits of technology; providing legal and financial advice; supporting the activities of Town Council; and the communication and promotion of Town events, information, programs and services.



Financial Services

Accounting Services and Support

Accounts Payable

Accounts Receivable

Financial Risk Management

Capital Budgeting

Financial Reporting, Compliance and Controls

Tangible Capital Asset Financial Management

Long-Range Financial Planning

Operational Budget Development

Financial System Management and Support

Taxation and Assessment

Utility Billing

Grant Applications and Management

Payroll

Cemetery Services

Electrical Administration

Insurance Services

Human Resources

Recruitment and Hiring

Labour Relations

Health and Safety

Compensation Structure

Performance Evaluation Support and Leadership

Policy Review & Development

Employee Relations

Training and Development

Employee and Family Assistance

Employee Wellness

Benefit Plans and Administration



Communications

Public Engagement and Consultation

Promotion of Town Events, Announcements and Services

Communications Planning

Internal and External Communications

Management Support

Media Relations

Social Media Management

Project Management

Organizational Advertising

Marketing Communications

Emergency and Crisis Communications

Information Technology

IT Security and Back-Up Systems

Business Data Solutions and Development

Computer Infrastructure Support

Technology Planning

Technology Procurement and Training

Information Governance

Business Systems Support and Maintenance

Financial Services

Financial Services was involved in a number of projects and initiatives in 2018 including:

- Ongoing management of Town finances, budgets and taxes;
- Working with the Administrative team and Council to identify cost efficiencies and develop the approved Town of Ponoka Interim 2019 Budget, as well as the Town's 3-year Operating Plan and 10-year Capital Plan in accordance with best practices and Municipal Government Act requirements;
- Ongoing independent audits that confirm the Town continues to follow legislative requirements and best practices for financial management;
- Implementation of Questica budgeting software, which is designed to streamline the budget process; and
- A successful grant application for a Municipal Intern through Municipal Affairs. The internship program introduces recent post-secondary graduates to the diverse world of Municipal government. The Town of Ponoka has hosted numerous interns in the past, and each one has gone on to be successful in their chosen fields, with many remaining in municipal government.

2018 FINANCE DEPARTMENT YEAR END STATISTICS Taxpayers on a monthly tax plan Utility accounts signed up for e-billing 1,050 Out of 3,503 properties Dog licences sold 398

Information Technology

In 2018, the Information Technology Department of Corporate Services was also involved in the following projects and initiatives:

- Planning and overseeing the successful relocation and installation of all IT infrastructure to the Ponoka Civic Building;
- Supporting successful transfer of data from the Town's internal laser-fiche system to the new online Civic Web System that includes easy public accessibility to all Town policies, bylaws, Council minutes and agenda packages;
- Ongoing upgrades to the Town website; and
- Upgrading the Town's recreation booking software to the new Max Galaxy system.

Human Resources

The Town of Ponoka believes in the development and training of staff. Ongoing employee training helps the Town provide services to residents effectively and efficiently. It also helps develop new and innovative service levels. The Town also implements important measures to reduce work place illness and injury. The OH&S Program for the Town of Ponoka focuses on such issues as Hazard Assessment and Controls, Workplace Audits, and Safe Work Practices.

Communications

Public Consultation

In 2018, the Communications Department helped plan and coordinate numerous public consultation opportunities in which public input was invited on initiatives and projects such as:

- 2019 Town of Ponoka Capital and Operating Budgets Public input was gathered at a Budget Open House and via a Citizen Input Survey;
- The Town's curbside Waste & Recycling Program (see page 13);
- Community Standards Bylaw Additional public input was invited in 2019 prior to Town Council approval of the Bylaw;
- West Area Structure Plan (see page 17);
- Transportation Master Plan An online, interactive map
 was posted on the Town website inviting the public to
 identify ideas or concerns about the Town's
 transportation infrastructure. The interactive map and a
 public comment form remained available for input on the
 Transportation Master Plan at www.ponoka.ca in 2019;
- Cannabis Legalization In response to the legalization of cannabis across Canada in 2018, the Town of Ponoka amended its Land Use Bylaw to regulate cannabis-related land uses in town. Public hearings were held to invite public input on proposed Land Use Bylaw amendments for Council consideration; and
- Cannabis Consumption Bylaw In October 2018, public input was also invited to gauge what citizens felt was appropriate for the Town to allow with regard to consumption of legalized cannabis. After giving careful consideration to the public input received at a Public Open House and online public comment form, Town Council passed a Cannabis Consumption Bylaw that prohibits smoking or vaping of recreational cannabis in public places in Ponoka.



Public Participation Policy

Communications also led the development of a new Public Participation Policy for the Town of Ponoka. The new policy reinforces the Town's ongoing commitment to inviting citizen participation in municipal decision-making processes.

The new policy outlines the types of circumstances and decisions on which the Town will engage the public, and the types of approaches the Town will use to involve citizens in decision-making processes. The development of the new policy included a public consultation process inviting citizen input.

"The Town values public participation in its decision-making processes because citizen input brings a broader range of ideas and viewpoints to the table, which contributes to good decisions and policies to best serve our community," said Ponoka Mayor Rick Bonnett.

"The Town's strong commitment to engaging citizens in municipal decision-making is clear when you look at the numerous ways in which the Town already invites public participation by our citizens," said Mayor Bonnett. As examples, he pointed to the numerous Council Advisory Committees that are active in Ponoka, the frequent public open houses held by the Town, surveys and questionnaires organized by the Town to gather citizen input on issues, Coffee with Council events, Town trade fair booths, public hearings, and the opportunity for citizens to address Council during the Public Forum at the start of every Council meeting.

The new policy is posted on the Town website at https://www.ponoka.ca/town-hall/administration/bylawspolicies.

Town and Stampede Association Sign Joint Canada Winter Games Sponsorship

The Communications Department publicized the details of the Canada Winter Games joint sponsorship agreement signed by the Town of Ponoka and the Ponoka Stampede Association in 2018.

The joint sponsorship provided the Town with valuable tourism and economic development opportunities to showcase Ponoka and our western heritage to a national audience at the 2019 Canada Winter Games in Red Deer. That audience included 20,000 visitors from across the country, 400 media reps providing coverage of the Games, and 3,600 athletes, coaches and managers.

Other benefits of the joint sponsorship included:

- An Olympian Visit Olympic speed skating champion Catriona Le May Doan visited Ponoka as the 2018 Ponoka Stampede Parade Marshal. The theme of the parade was the 2019 Canada Winter Games. Le May Doan is an Olympic multi-medalist who holds the World and Olympic records in the 500-metre speed skating event;
- Corporate Sponsor Visit The Town and Stampede Association hosted a 45-member group of Canada Winter Games corporate sponsors who were toured around Ponoka during Stampede Week to see first-hand why Ponoka is such a great community in which to live, work, play and invest. A few of the highlights on the bus tour included Ponoka's scenic river valley, our historic Downtown, the Calnash Ag Event Centre, the Centennial Centre for Mental Health and Brain Injury, and the Ponoka Civic Building. The tour ended with an evening of rodeo and entertainment at the Ponoka Stampede;
- Ponoka Day at the Winter Games The joint sponsorship included the opportunity for the Town and Stampede Association to host 'Ponoka Day' for up to two days at the Winter Games Festival Pavilion during the Games in February 2019. Ponoka Day featured eye-catching displays and fun activities that showcased and celebrated our community's western and agricultural heritage and the many advantages that Ponoka offers to visitors, residents and businesses that locate here;
- Torch Relay The joint sponsorship also ensured that Ponoka was selected as the final stop on the national 2019 MNP Canada Winter Games Torch Relay as excitement reached its peak just before the Games began in Red Deer. Additional celebratory activities were hosted at the Stampede Saloon during the Torch Relay Stop in Ponoka; and
- Advertising Opportunities The Ponoka Stampede logo and the Town's name were promoted along with other sponsors in Winter Games event publications, on event screens, on signage at the Festival Pavilion, on the Games website, and by mention in Masters of Ceremonies' speaking notes at the Games.







Protective Services

The Protective Services Department helps ensure Ponoka is a safe community for families and all citizens by providing vital emergency protection, public safety, and enforcement services.

Core Services

RCMP Policing - Enforcement and Education

RCMP Support Staff

Community Emergency Preparedness Education

Municipal Enforcement

Emergency Management

Animal Control

Weed Control

Municipal Bylaw Enforcement

The Town hired a new Bylaw Enforcement Officer in 2018 to provide bylaw enforcement services in Ponoka on a fee-for-service basis.

The Bylaw Officer's focus is on educating residents about Town bylaws to promote compliance. The issuing of tickets or fines for Town bylaw violations is used as a last resort for offenders who don't comply within a reasonable period of time.

If you have a bylaw concern you would like to submit, please do the following:

- Go to <u>www.ponoka.ca</u> and fill out the 'Bylaw Enforcement Request for Service' email form.
- Follow the steps indicated on the form, including providing your name, phone number, email address (if applicable) and a brief description of your bylaw request for service.
- Then hit 'submit' and a Town staff member or the Bylaw Enforcement Officer will contact you as soon as they are able. Same-day call backs are not always possible.
- If you need assistance submitting a 'Request for Service' email form, please phone the Town Office at 403-783-4431

The Ponoka RCMP also enforce Town of Ponoka bylaws as appropriate. Animal Control Bylaw matters are responded to by Old MacDonald Kennels, which works under contract with the Town to provide animal control services. A complete list of Town bylaws can be found online at

https://ponoka.civicweb.net/filepro/documents.

Fire Services

The Town of Ponoka transitioned to a Regional Fire Services contract with Ponoka County in 2018, and ceased operations of the Town-owned fire department. The move to a contracted fire services delivery model generated a significant cost savings, and has allowed the Town to continue providing quality fire protection services that ensure the community's fire safety needs are fully covered.

In 2018, the Town of Ponoka Fire Department responded to 26 calls in January and 18 calls in February. These included several EMS calls, three motor vehicle collisions and two structure fires.

From March to December 2018, the Regional Fire Services
Department, operated through Ponoka County, responded to 102
calls in the Town of Ponoka, which included 12 vehicle and
structure fires, 9 motor vehicle accidents, 38 alarm calls (no fire),
and 11 public service calls (these can include matters such as
carbon monoxide detector alarms, gas leak concerns, electrical
hazards, water rescue and entrapment).

Police Advisory Committee

Ponoka's Police Advisory Committee (PAC) was active in 2018 as members reached out to the public for input at the Town's Trade Fair booth and through an online survey posted on the Town's website.

The survey – which remains posted on the Town website year round – invites the public to offer its comments and ideas on local policing priorities it would like the RCMP to consider in the coming year. The survey also asks citizens if they have any public safety or crime prevention ideas or concerns they would like to bring to the attention of the PAC.

The PAC is an advisory committee to Ponoka Town Council. It acts as a liaison between local citizens, Town Council, the local RCMP and the Town's Chief Administrative Officer (CAO).

A Voice on Public Safety and Crime Prevention

The Committee's main role is to give residents a voice on public safety and crime prevention matters in order to help foster and maintain a safe and secure community in Ponoka. It does this by inviting local community input and passing on any valid concerns and feedback about public safety or crime prevention issues to Town representatives and the RCMP member who sit on the Committee. The PAC also provides input on RCMP policing priorities each year based on the community input it receives.

RCMP

The Royal Canadian Mounted Police (RCMP) provide policing services in the Town of Ponoka year round.

In 2018, the Ponoka RCMP Municipal Detachment responded to 3,651 calls for service in the Town of Ponoka. These calls included everything from traffic violations, impaired driving and municipal bylaw enforcement to drug enforcement, assault and theft.

Policing Priorities

Each year, the Ponoka RCMP develop an Annual Performance Plan that identifies policing priorities in the Town of Ponoka for the coming year. The Plan is developed in consultation with community partners such as the Town of Ponoka Police Advisory Committee, Town Council and community members.

In 2018, the top two policing priorities identified were:

- Traffic Safety;
- Crime Reduction.

Traffic Safety

The focus on traffic safety includes increased police patrols and traffic enforcement in key areas of town that are more prone to speeding and traffic violations. The focus is also on enforcement related to impaired drivers, distracted drivers and promoting seat belt use.



RCMP Sergeant Chris Smiley & Constable Patrick O'Neill with Police Dog in Training, Lucas

Crime Reduction

The Ponoka RCMP successfully implemented a number of crime reduction strategies in 2018 including:

- The Offender Management Program and Habitual Offender Management Program;
- A Bait Vehicle Program.

Each of these programs has resulted in successfully apprehending or remanding offenders to help reduce crime in the community.

The Offender and Habitual Offender Management Programs are intended to govern the behaviour of offenders who are released on conditions such as meeting curfews, avoiding alcohol and keeping the peace. Under the program, the RCMP follow practices such as knocking on offenders' doors to ensure they aren't violating curfews, and patrolling local bars to ensure offenders aren't breaching the conditions of their release.

Police Dog Service Program

Ponoka RCMP are excited to have one of their members participating in the Police Dog Service Program. Constable Patrick O'Neill is a voluntary participant in the national program as he trains to become a police dog handler.

In 2018, Const. O'Neill received a new puppy named Lucas to work with under the program. Const. O'Neill has been working with Lucas, who was nine weeks old when he arrived, to socialize him, expose him to different environments and teach him the basics of tracking and criminal apprehension.

In 2018, Lucas' training included visiting local schools in Ponoka and going on walks through the community meeting local citizens. Const. O'Neill notes that he was first inspired to become a police dog handler when as a child he got to a meet a police dog that visited his school. He hopes his visits to local schools have a similar positive impact on some of the children Lucas meets.

When he's about a year old, Lucas will be evaluated to determine if he will be placed as an active service dog somewhere in the province. The Ponoka RCMP detachment is currently serviced by a police service dog based in Wetaskiwin.

Community Partners

The Town of Ponoka provides funding support to numerous community groups and organizations each year including the following:

Ponoka Jubilee Library

2018 was a very busy year for the Ponoka Jubilee Library! The Library's biggest accomplishment in 2018 was the move to the new Ponoka Civic Building which allowed the Library to expand programming and hours of service. The Library is open to the public 52 hours per week and offers many programs for all ages. The Town of Ponoka helps fund many of the programs provided to the public by the Library. These programs include Yoga Story Time, Babies and Books, Tea Time for Seniors and an intergenerational crafting program held weekly on Saturday mornings. Library staff have introduced community art exhibits in the Library space and in the lobby just outside the Library. The Library also delivers library services beyond its walls through site visits to the Centennial Centre for Mental Health and Brain Injury and numerous seniors' residences throughout Ponoka.

Ponoka Family and Community Support Services

Ponoka Family and Community Support Services (FCSS) enhances the well-being of individuals, families and the community. The FCSS mission is to build a safe and caring community through quality programs and services which the Town supports through annual funding contributions. In 2018, 3,944 people participated in FCSS programs and services which include:

- Youth Community Kitchen A new and successful program that teaches young people basic cooking skills and food safety;
- Lifeline A personal emergency response system which links the subscriber to
 24-hour emergency assistance;
- Meals on Wheels A volunteer-based community program designed to provide a hot nutritious meal to individuals;
- Home Support Provides assistance with routine light house cleaning tasks;
- **Community Garden** There are 44 plots available for rent in the community garden located at the end of 35th Ave.; and
- Volunteer Income Tax Program One of FCSS's most successful services is the Income Tax Program in which trained volunteers complete income tax and benefit returns at no charge for community members who fall within the income guidelines. In 2018 this program completed 360 tax returns.









Ponoka Wheelchair Van Society

The Ponoka Wheelchair Van operates five days per week in town, as well as two Saturdays each month. The Society also provides out-of-town service for appointments and socialization.

The funding provided to the Wheelchair Van Society by the Town each year helps to subsidize patron costs, and helps cover operating costs such as vehicle and lift maintenance, and safety inspections.

The mandate of the Society is to transport people who require mobility devices or could not otherwise be transported with comfort and dignity by other standard carriers such as personal vehicles and taxis.

The Ponoka Wheelchair Van Society is operated by Ponoka FCSS and adheres to all Alberta Transportation safety regulations and staff training requirements.

Fort Ostell Museum

The Town also provides annual funding to support the operations and activities at the Fort Ostell Museum. The Museum is a great place to get a sense of Ponoka's history! The Museum takes visitors back in time and allows them to see the growth Ponoka has experienced throughout the years.

In 2018, the Museum had the pleasure of serving 1,755 visitors. Many of these visitors took in and viewed the travelling exhibit "From Vimy Ridge to Juno Beach". This display depicted Canada's involvement in France during both World Wars. This display was first shown to the public in 2018 and it attracted the most visitors the museum has ever seen for a specific display.

Throughout 2018, the Museum hosted 10 school tours and issued 80 certificates to visiting students in butter making. On Heritage Day the Museum welcomed the Youth Centre who enjoyed a Viking-themed museum visit. This was one of the Museum's top highlights this year as many questions were asked by kids of all ages and Museum staff had a great time answering them.

The Museum often offers "Suitcase Tours" where they pack up exhibits and travel to a destination. In 2018, the Museum delivered 36 'Suitcase Tours' at locations such as Rimoka, Ponoka General Hospital Long Term Care, Seasons, and the Centennial Centre.

The Museum's 2018 summer students presented four presentations to children at the Library and created display boards in the lobby of the Ponoka General Hospital. The Museum helped create the Town of Ponoka Stampede Parade float, which helped the Town win a first place trophy in the Ponoka Stampede parade!







INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the Town of Ponoka

Opinion

We have audited the accompanying consolidated financial statements of the Town of Ponoka, which comprise the statements of financial position as at December 31, 2018, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Ponoka as at December 31, 2018 and the results of its operations, change in its net financial assets and its cash flows for the year ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Town of Ponoka in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatements, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 our 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 consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 our 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 Town'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 Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town 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 consolidated financial statements represent the underlying
 transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

Ponoka, Alberta April 23, 2019 ROWLAND, PARKER & ASSOCIATES LLP
Chartered Professional Accountants

TOWN OF PONOKA

Consolidated Statement of Financial Position as at December 31, 2018

	-	2018	2017
Financial Assets:			
Cash and temporary investments (Note 2)	\$	9,952,880	10,250,982
Receivables		35 35	0= 10 =
Taxes and grants in place of taxes (Note 3)		377,249	359,189
Local improvement taxes receivables (Note 3)		951,473	742,551
Trade and other receivables (Note 3)		3,953,213	3,368,447
Land for resale inventory		816,276	816,276
Investments (Note 4)		40	40
Other Assets	100	175,000	175,000
	-	16,226,131	15,712,485
Liabilities:			
Accounts payable and accrued liabilities		1,827,678	1,809,794
Deposits liabilities		349,026	356,952
Deferred revenue (Note 5)		3,657,178	2,434,380
Employee benefit obligations (Note 6)		184,106	189,882
Long term debt (Note 7)		6,852,872	6,880,246
Obligation under capital lease (Note 8)		8,942,257	
		21,813,117	11,671,254
Net financial assets		(5,586,986)	4,041,231
Non-Financial assets			
Tangible capital assets (Schedule 2)		68,212,803	58,410,429
Inventory for consumption		545,106	473,734
Prepaid expense	43	25,643	18,162
	100 100	68, <mark>7</mark> 83,552	58,902,325
Accumulated Surplus (Note 11)	\$	63,196,566	62,943,556

Contingencies (Note 15) and Committments (Note 16)

TOWN OF PONOKA

Consolidated Statement of Operations as at December 31, 2018

		2018 Budget		
	8	(Unaudited)	2018	2017
Revenue:				
Net municipal taxes (Schedule 3)	\$	7,176,783	7,124,287	6,139,116
User fees and sale of goods		8,311,948	7,929,281	7,781,180
Rentals		493,301	609,330	491,681
Licenses and permits		185,500	247,048	168,903
Penalties and costs of taxes		105,000	99,257	120,948
Fines		61,500	79,725	97,542
Investment income		110,000	196,138	111,717
Development levies		-		6,125
Franchise and concession		413,000	378,578	364,377
Government transfers for operating (Schedule 4)		1,226,820	1,268,936	1,183,744
Other		22,400	169,525	22,610
Total Revenue		18,106,252	18,102,105	16,487,943
Expenses				
Legislative		255,275	337,919	207,768
Administration		3,080,321	2,830,489	2,228,130
Protective services		2,339,345	2,116,715	2,232,944
Public works		4,132,446	3,542,759	3,728,055
Electrical		3,106,965	2,821,805	2,743,731
Environmental services		4,293,813	4,097,429	4,002,809
Community services		415,964	413,534	426,231
Planning and development		693,104	528,037	591,925
Parks and recreation		2,315,020	2,068,385	2,136,603
Culture		336,791	429,279	347,628
Total Expenses	8	20,969,044	19,186,351	18,645,824
Excess (Shortfall) of Revenue over Expenses -				
Before Other		(2,862,792)	(1,084,246)	(2,157,881)
Other				
Contributed assets		200	2)	13,500
Government transfers for capital (Schedule 4)	33	3,806,059	1,337,256	1,941,519
Excess (Shortfall) of Revenues over Expenses		943,267	253,010	(202,862)
Accumulated Surplus, beginning of the year	95	62,943,556	62,943,556	63,146,418
Accumulated Surplus, end of the year	\$	63,886,823	63,196,566	62,943,556

Consolidated Statement of Change in Net Financial Assets (Debt) For the Year Ended December 31, 2018

	2	2018 Budget (Unaudited)	2018	2017
Excess (Shortfall) of Revenues over Expenses	s _	943,267	253,010	(202,862)
Acquisition of tangible capital asset Contributed tangible capital assets		(6,045,352)	(12,580,260)	(1,591,375) (13,500)
Proceeds on disposal of tangible capital assets Amortization of tangible capital assets		2,343,600	511,139 2,109,127	2,063,162
Capital projects abandoned (expensed) (Gain) loss on sale of tangible capital assets	22		50,001 107,619	30,327
		(3,701,752)	(9,802,374)	488,614
Net (acquisition) use of supplies inventory Net (acquisition) use of prepaid assets	: -	(a) (a)	(71,372) (7,481)	53,312 32,265
	2		(78,853)	85,577
Increase (decrease) in net debt		(2,758,485)	(9,628,217)	371,329
Net financial assets (debt), beginning of year	9	4,041,231	4,041,231	3,669,902
Net financial assets (debt), end of year	S	1,282,746	(5,586,986)	4,041,231

Consolidated Statement of Cash Flows For the Year Ended December 31, 2018

For the Year Ended December 31, 2010	64 (<u>)</u>	2018	2017
Net inflow (outflow) of cash related to the following activities:			
Operating			
Excess (shortfall) of revenues over expenses	S	253,010	(202,862)
Non-cash items included in excess (shortfall) of revenues over expenses:			
Amortization of tangible capital assets		2,109,127	2,063,162
Loss (gain) on disposal of tangible capital assets		107,619	0.000 B
Tangible capital assets received as contributions			(13,500)
Capital projects abandoned and expensed		50,001	30,327
Non-cash charges to operations (net change):			
Decrease (increase) in taxes receivable		(226, 981)	261,696
Decrease (increase) in trade and other receivable		(584, 765)	(272,269)
Decrease (increase) in land held for resale			-
Decrease (increase) in inventory for consumption		(71,372)	53,312
Decrease (increase) in prepaid expenses		(7,481)	32,265
Increase (decrease) in accounts payable and accrued liabilities		17,883	309,380
Increase (decrease) in deposits liabilities		(7,926)	198,928
Increase (decrease) in employee benefit obligations		(5,776)	(162)
Increase (decrease) in other current liabilities		1000	(118,805)
Increase (decrease) in deferred revenues	9 1	1,222,798	63,989
Cash provided by operating transactions	13-5	2,856,137	2,405,461
Capital			
Acquisition of tangible capital assets		(12,580,260)	(1,591,375)
Proceeds on sale of tangible capital assets	477	511,137	-
Cash used in capital transactions	12	(12,069,123)	(1,591,375)
Financing			
Borrowing debt issued		9,520,772	-
Borrowing debt repaid	1	(605,888)	(543,510)
Cash provided by (used in) financing transactions	9 1	8,914,884	(543,510)
Change in cash and cash equivalents during year		(298,102)	270,576
Cash and cash equivalents, beginning of year	1.5	10,250,982	9,980,406
Cash and cash equivalents, end of year	\$	9,952,880	10,250,982

Schedule of Changes in Accumulated Surplus TOWN OF PONOKA Schedule 1

For the Year Ended December 31, 2018

Balance, end of year \$ 4,778,498 6,00	Change in accumulated surplus 1,785,830 (2,42	Borrowing repaid (605,888)	Annual amortization expense 2,109,127	Disposal of tangible capital assets 1,363,587	Proceeds on borrowing used for tangible capital assets 9,520,772	Contributed tangible capital assets	Current year funds used for tangible capital assets (10,450,992)	Restricted funds used for tangible capital assets - (2,87	Restricted funds used for operations 92,811 (9	Current year funds restricted (546,598) 54	Excess (deficiency) of revenues over expenses 303,011	Balance, beginning of year \$ 2,992,668 8,42	Unrestricted Restricted Surplus Sur
6,000,394	(2,420,310)							(2,874,097	(92,811	546,598		8,420,704	Restricted Surplus
	10)	•	- (2	- (1	(9)		- 10	_	3	86			-200.00
52,417,674	887,490	605,888	(2, 109, 127)	(1,363,587)	(9,520,772)	•	10,450,992	2,874,097	i d	2	(50,001)	51,530,184	Equity in Tangible Capital Assets
63,196,566	253,010				·	ř				i k	253,010	62,943,556	2018
62,943,556	(202,862)		w.	120		10	1.0		u.	at.	(202,862)	63,146,418	2017

TOWN OF PONOKA
Schedule 2
Schedule Capital Assets
For the Year Ended December 31, 2018

Engineered

Machinery

Construction

	Land	Buildings	Structures	Equipment	Vehicles	Progress	2018	2017
Cost	100000000000000000000000000000000000000				0.0000000000000000000000000000000000000		100 m 20 m	The second second
Balance, beginning of year \$	6,483,052	13,753,915	77,199,533	8,409,621	2,715,485	1,294,993	109,856,599	108,330,286
Acquisition of tangible capital assets	¥	9,039,500	210,484	179,471	548,710	2,602,094	12,580,259	1,604,873
Projects completed		2,561,837	365,554	309,146	,	(3,236,537)		
Disposal of tangible capital assets	i c			(288,078)	(1,075,509)	C	(1,363,587)	(48,233)
Projects abandoned/expensed	7		10	1	•	(50,001)	(50,001)	(30,327)
Balance, end of year	6,483,052	25,355,252	77,775,571	8,610,160	2,188,686	610,549	121,023,270	121,023,270 109,856,599
Accumulated Amortization								
Balance, beginning of year	24	7,844,548	38,364,973	3,733,212	1,503,437	0.8	51,446,170	49,431,241
Annual amortization	r	256,329	1,287,013	461,616	104,169	e	2,109,127	2,063,162
Accumulated amortization on disposals	16			(202,558)	(542,272)	ж	(744,830)	(48,233)
Balance, end of year	r.	8,100,877	39,651,986	3,992,270	1,065,334	e	52,810,467	51,446,170
Net book value of tangible capital assets	6,483,052	17,254,375	38,123,585	4,617,890	1,123,352	610,549	68,212,803	
2017 Net book value of tangible capital assets \$	6,483,052	6,483,052 5,909,367 38,834,560 4,676,409	38,834,560		1,212,048	1,212,048 1,294,993	2	58,410,429

Included in building is a capital lease for a building with a cost of \$9,039,500, accumulated amortization of \$NIL and net book value of \$9,039,500.

TOWN OF PONOKA Schedule 3

Schedule of Property Taxes & Other Taxes for the Year Ended December 31, 2018

	3.6	(Unaudited)	2018	2017
Taxation:				
Real property taxes	\$	8,872,515	8,914,548	8,313,557
Linear property taxes		150,000	145,433	121,163
Government grants in place of property taxes		38,000	38,202	35,507
Special assessments and local improvement taxes	672	457,268	457,268	-
	33	9,517,783	9,555,451	8,470,227
Requisitions:				
Alberta School Foundation Fund		2,256,000	2,345,794	2,246,142
Rimoka Foundation		85,000	85,000	84,969
Designated Industrial Properties		•	370	•
Companied to the Table of the Companied Companied Companied to the Companied	99	2,341,000	2,431,164	2,331,111
Net Municipal Taxes	\$	7,176,783	7,124,287	6,139,116

TOWN OF PONOKA Schedule 4

Schedule of Government Transfers for the Year Ended December 31, 2018

		2018 Budget (Unaudited)	2018	2017
Transfers for Operating:				
Provincial Government	\$	901,020	947,956	858,249
Other Local Governments		325,800	320,980	325,495
		1,226,820	1,268,936	1,183,744
Transfers for Capital:				
Federal Government		3.43	£5.	116,128
Provincial Government		3,806,059	1,337,256	1,825,391
		3,806,059	1,337,256	1,941,519
Total Government Transfers	s	5,032,879	2,606,192	3,125,263

TOWN OF PONOKA Schedule 5

Schedule of Consolidated Expense by Object For the Year Ended December 31, 2018

		2018 Budget (Unaudited)	2018	2017
	•	(Orladdited)	2010	2011
Consolidated Expenses by Object				
Salaries, wages and benefits	S	6,162,224	5,657,471	5,597,272
Contracted and general services		8,404,275	7,255,616	7,062,888
Materials, goods and utilities		3,124,984	2,860,838	2,919,908
Provision for allowances		15,000	24,932	3
Transfer to other governments		111111111111111111111111111111111111111	(Volume) (G	
Transfer to boards and agencies		569,039	619,038	548,094
Bank charges and short-term interest		13,500	15,884	10,680
Interest on long term debt		292,922	260,295	283,787
Interest on capital lease		2	136,090	-
Other expenses		43,500	139,441	160,030
Amortization of tangible capital assets		2,343,600	2,109,127	2,063,162
Loss (gain) on disposal of tangible capital assets		76 X	107,619	
	s	20,969,044	19,186,351	18,645,824

TOWN OF PONOKA Schedule 6 Schedule of Segmented Disclosure For the Year Ended December 31, 2018

Revenue Revenue \$ 6,667,019 - 457,268 - 7,124,287 Governmenttransfers 269,254 379,038 722,674 320,870 47,903 582,149 16,204 268,100 2,606,192 User fees and sales of goods 196,138 11,748 9,942 25,600 3,927 167,240 4,426,068 3,252,294 7,929,881 Lost flower free and sales of goods 196,138 131,679 86,247 8,075 244,400 409,442 156,277 15,705 1,582,863 Contract & general services 531,038 131,679 86,247 8,075 244,400 409,442 156,277 15,705 1,582,863 Contract & general services 1,053,349 1,662,824 1,066,451 50 179,624 288,510 1,115,703 1,889,105 7,255,616 Salaries & wages 1,053,349 1,662,824 1,066,451 50 179,624 288,510 1,115,703 1,889,105 7,255,616 Salaries & wages 1,053,349 1,662,824 1,066,451 50		General Government	Protective Services	Public Works	Community Services	Planning & Development	Recreation & Culture	Environmental Services	Electrical Services & Other	Total
\$ 6,667,019	Revenue									
269,254 379,038 722,674 320,870 47,903 582,149 16,204 258,100 33,062 11,748 9,942 25,600 3,927 167,240 4,426,068 3,252,294 196,138 131,679 86,247 8,075 244,400 409,442 156,277 15,705 7,696,511 522,465 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,099 1 1,579,578 359,288 1,296,023 294,831 1,061,480 514,146 552,125 175,788 10,9185 391,462 6,930 7,077 419,965 1,686,649 162,182 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Net Municipal taxes	\$ 6,667,019	ï	457,268	25	,				7,124,287
poods 33,062 11,748 9,942 25,600 3,927 167,240 4,426,068 3,252,294 196,138 131,679 86,247 8,075 244,400 409,442 156,277 15,705 7,696,511 522,465 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,099 1,1579,578 359,288 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,099 1,1579,578 359,288 1,296,023 294,831 1,061,480 514,146 552,125 1,1579,578 359,288 1,296,023 294,831 1,061,480 514,146 552,125 1,1579,578 359,288 1,296,023 294,831 1,061,480 514,146 552,125 1,1579,578 107,885 391,462 6,930 7,077 419,965 1,686,649 162,182 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 102,852 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Government transfers	269,254	379,038	722,674	320,870	47,903	582,149	16,204	268,100	2,606,192
196,138 531,038 131,679 86,247 8,075 244,400 409,442 156,277 15,705 7,696,511 522,465 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,089 1,579,578 1,579,578 359,288 1,296,023 1,75,788 10,785 391,462 390,979 5147,846 10,9196 1,297 109,196 1,297 109,196 1,297 109,196 1,297 1,346,661) 11,932 7,419 4,630,754 1,511,729) 1,343,615) 1,54,464 1,511,729) 1,343,615) 1,343,615) 1,343,615) 1,343,615) 1,343,615) 1,345,286 1,346,287 1,444,49	User fees and sales of goods	33,062	11,748	9,942	25,600	3,927	167,240	4,426,068	3,252,294	7,929,881
531,038 131,679 86,247 8,075 244,400 409,442 156,277 15,705 7,696,511 522,465 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,099 11,579,578 359,288 1,296,023 294,831 1,061,480 514,146 552,125 175,788 10,785 391,462 6,930 7,077 419,965 1,686,649 162,182 390,979 228,060 49,333 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Investmentincome	196,138								196,138
531,038 131,679 86,247 8,075 244,400 409,442 156,277 15,705 7,696,511 522,465 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,099 1053,349 1,662,824 1,066,451 50 179,624 288,510 1,115,703 1,889,105 1,579,578 359,288 1,296,023 - 294,831 1,061,480 514,146 552,125 175,788 10,785 391,462 6,930 7,077 419,965 1,686,649 162,182 147,846 - 212,471 - 228,060 - 212,471 - 228,060 1,091,96 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,767 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 102,852 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$4,528,102 (1,594,250) (2,286,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Contributed assets			600		60			E.o.	Į.
7,696,511 522,465 1,276,131 354,545 296,230 1,158,831 4,598,549 3,536,099 (231,807) (1,338,833) 4,596,519 (1,348,91) (1,3	Other revenues	531,038	131,679	86,247	8,075	244,400	409,442	156,277	15,705	1,582,863
ces 1,053,349 1,662,824 1,066,451 50 179,624 288,510 1,115,703 1,889,105 1,579,578 359,288 1,296,023 - 294,831 1,061,480 514,146 552,125 175,788 10,785 391,462 6,930 7,077 419,965 1,686,649 162,182 147,846 - 212,471 - 2,619 49,333 - 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293		7,696,511	522,465	1,276,131	354,545	296,230	1,158,831	4,598,549	3,536,099	19,439,361
ces 1,053,349 1,662,824 1,066,451 50 179,624 288,510 1,115,703 1,889,105 1,579,578 359,288 1,296,023 - 294,831 1,061,480 514,146 552,125 175,788 10,785 391,462 6,930 7,077 419,965 1,686,649 162,182 147,846 - 212,471 - 228,060 - 2,619 49,333 - 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Expenses									
1,579,578 359,288 1,296,023 - 294,831 1,061,480 514,146 552,125 175,788 10,785 391,462 6,930 7,077 419,965 1,686,649 162,182 - 390,979 - 228,060 - 212,471 - 212,471 - 2,619 49,333 - 2,619 49,333 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Contract & general services	1,053,349	1,662,824	1,066,451	50	179,624	288,510	1,115,703	1,889,105	7,255,616
175,788 10,785 391,462 6,930 7,077 419,965 1,686,649 162,182 228,060 228,060 228,060 212,471 2,619 49,333 2,619,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 (346,661) 11,932 7,419 144,494 192,932 151,382	Salaries & wages	1,579,578	359,288	1,296,023	2	294,831	1,061,480	514,146	552,125	5,657,471
\$ 147,846 - 212,471 - 2,619 49,333 - 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 (1,511,729) (1,343,615) (55,346) (192,721) (986,297) 1,039,786 781,305 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Goods & supplies	175,788	10,785	391,462	6,930	7,077	419,965	1,686,649	162,182	2,860,838
147,846 - 212,471 - 2,619 49,333 - 109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 (1,511,729) (1,343,615) (55,346) (192,721) (986,297) 1,039,786 781,305 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Transfers to local boards	2	1		390,979		228,060	3.	73	619,039
109,196 1,297 (346,661) 11,932 7,419 144,494 192,932 151,382 3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 (1,511,729) (1,343,615) (55,346) (192,721) (986,297) 1,039,786 781,305 (102,652) 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Interest & bank charges	147,846	•	212,471			2,619	49,333	a i	412,269
3,065,757 2,034,194 2,619,746 409,891 488,951 2,145,128 3,558,763 2,754,794 or amortization 4,630,754 (1,511,729) (1,343,615) (55,346) (192,721) (986,297) 1,039,786 781,305 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Other expenses	109,196	1,297	(346,661)	11,932	7,419	144,494	192,932	151,382	271,991
ore amortization 4,630,754 (1,511,729) (1,343,615) (55,346) (192,721) (986,297) 1,039,786 781,305 102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293		3,065,757	2,034,194	2,619,746	409,891	488,951	2,145,128	3,558,763	2,754,794	17,077,224
102,652 82,521 923,012 3,643 39,086 352,536 538,665 67,012 \$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Net revenue (deficiency) before amortization		(1,511,729)	(1,343,615)		(192,721)			781,305	2,362,137
\$ 4,528,102 (1,594,250) (2,266,627) (58,989) (231,807) (1,338,833) 501,121 714,293	Amortization expense	102,652	82,521	923,012	3,643	39,086	352,536	538,665	67,012	2,109,127
	Net Revenue (Deficiency)		(1,594,250)	(2,266,627)				501,121	714,293	253,010

Notes to Financial Statements December 31, 2018

NOTE 1 - Significant Accounting Policies

The consolidated financial statements of the Town of Ponoka are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public-Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the Town of Ponoka are as follows:

a. Reporting Entity:

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, and changes in fund balances and change in financial position of the reporting entity. This entity is comprised of all the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Ponoka Water and Wastewater Systems Ponoka Electrical System

The schedule of taxes levied also includes requisitions for educational, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b. Basis of Accounting:

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

Notes to Financial Statements December 31, 2018

NOTE 1 - Significant Accounting Policies (continued....)

c. Use of Estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Significant estimates include:

- The net present value of future minimum lease payments of the capital lease
- providing for amortization of tangible capital assets;
- the estimated useful lives of assets;
- the allowance for doubtful accounts; and
- the recoverability of tangible assets.

d. Cash and temporary investments:

Cash includes cash and cash equivalents. Cash equivalents are investments in money market funds, bonds and guaranteed investment certificates and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

e. Investments:

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

f. Requisition Over-levies and Under-levies:

Over levies and under levies arise from the difference between the actual property levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

Notes to Financial Statements December 31, 2018

g. Inventories for Resale:

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks, and street lighting are recorded as tangible capital assets under their respective function.

h. Prepaid Local Improvements Charges:

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as a repayment of the local improvement receivable.

i. Taxes

Taxes are compulsory payments or payables to government in accordance with laws. Taxes are recognized in the financial statements as revenue in the period in which they are authorized through a Bylaw provided that at initial recognition it is collectible. Tax revenue is presented net of requisitions since the requisitions levied on behalf of others will not give rise to an increase to net assets or revenue of the Town and are treated as a flow through.

j. Contaminated Sites Liability:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognised when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

k. Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Notes to Financial Statements December 31, 2018

NOTE 1 - Significant Accounting Policies (continued....)

I. Non-Financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

I. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the assets. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Buildings and leasehold improvements	10 - 50
Engineered structures	
Road System	10 - 40
Distribution Systems	40 - 75
Other engineered structures	10 - 75
Machinery and equipment	10 - 25
Vehicles	10 - 25

There is no provision for amortization in the year of acquisition. Amortization is calculated in the year in which the asset is disposed. Assets under construction are not amortized until the asset is available for productive use.

II. Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and are recorded as revenue.

III. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

IV. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

V. Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed

Notes to Financial Statements December 31, 2018

NOTE 1 - Significant Accounting Policies (continued....)

m. Adoption of recent accounting pronouncements

The following accounting standards have been issued by the Chartered Professional Accountants of Canada (CPAC). This section is effective for fiscal periods beginning on or after April 1, 2017 and have been applied retrospectively.

Section PS 3210 - Assets

This new section provides guidance for applying the definition of assets set out in Financial Statement Concepts, Section PS 1000, and establishes general disclosure standards for assets.

Section PS 3320 — Contingent Assets

This new section defines and establishes disclosure standards on contingent assets.

Section PS 3380 - Contractual Rights

This new section defines and establishes disclosure standards on contractual rights.

Section PS 2200 — Related Party Disclosure

This new section defines a related party and establishes disclosures required for related party transactions.

Section PS 3420 — Inter-entity Transactions

This new section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and a recipient perspective.

n. Recent accounting pronouncements published but not yet adopted

The following accounting standards have been issued by the Chartered Professional Accountants of Canada (CPAC) but are not yet effective. The municipality is currently evaluating the effect of adopting these standards on their financial statements.

Section PS 3450 - Financial Instruments

The new section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. In conjunction with this new section, section PS1201, section PS 2601 and section 3041 have been amended as a consequence of the introduction of new financial instruments standards. These amendments were required to present the associated gains and losses with financial instruments recognized under the new section. The new section and the related amendments are effective for fiscal periods beginning on or after April 1, 2019.

Section PS 3430 - Restructuring Transactions

This new Section defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction. This Section applies to restructuring transactions occurring in fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted.

Notes to Financial Statements December 31, 2018

NOTE 1 - Significant Accounting Policies (continued....)

Section PS 3280 - Asset Retirement Obligations

This new section establishes standards on how to account and report a liability for asset retirement obligations (ARO). This Section identifies the main attributes of an ARO and provides guidance on how to establish the fair value of the ARO. The new Section applies to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted.

Section PS 3400 — Revenue

This new section establishes standards on how to account for and report on revenue. This Section differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The new Section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

NOTE 2 - Cash and Term Deposits

	3 4.	2018	2017
Cash - Unrestricted	\$	3,952,880	9,250,982
- Restricted		-	2
Temporary investments	* ***	6,000,000	1,000,000
	\$_	9,952,880	10,250,982

Restricted funds represent excess proceeds from tax recovery auctions which are required to be segregated in a separate bank account for a period of up to 10 years.

Temporary investments comprise of various GIC's with an effective interest rate of 2.07% to 2.64%. All GIC's mature within the next fiscal year.

Notes to Financial Statements December 31, 2018

NOTE 3 - Receivables

Taxes receivable

Taxes receivable		2040	2047
	3.	2018	2017
Current taxes and grants in place of taxes	\$	209,255	168,844
Arrears taxes	_	175,236	197,587
	100	384,491	366,431
Less allowance for doubtful accounts	\$_	(7,242)	(7,242)
	1	377,249	359,189
Current portion of local improvement taxes	\$	190,142	144,416
Non-current portion		910,568	689,168
Less: prepaid amount	-	(149,237)	(91,033)
	\$	951,473	742,551
Trade and other receivables			
General receivables	\$	496,127	338,398
Government transfers receivable		2,504,349	2,382,286
Electrical receivables		498,298	199,085
Non-current portion of electrical receivables		115,800	140,583
Utility receivables		348,748	318,204
Allowance for doubtful accounts	<u> </u>	(10,109)	(10, 109)
	\$	3,953,213	3,368,447
NOTE 4 - Long Term Investments			
	_	2018	2017
Alberta Municipal Finance Corporation shares	\$	40	40

Notes to Financial Statements <u>December 31, 2018</u>

NOTE 5 - Deferred Revenue

		2018	2017
Grant revenues	S	3,657,178	2,432,780
Other deferred revenues			1,600
	s	3,657,178	2,434,380

Various unexpended grant funds were received in the prior year from government and not for profit agencies. The use of these funds is restricted to eligible projects, as approved under the different funding agreements. These projects and initiatives are scheduled for completion in future years.

NOTE 6 - Employee Benefit Obligations

	-	2018	2017
Vacation	\$	181,101	184,610
Overtime	97-	3,005	5,272
	\$_	184,106	189,882

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year.

Notes to Financial Statements December 31, 2018

NOTE 7 - Long Term Debt

	¥	2018	2017	
Tax supported debentures	S	6,287,520	6,208,294	
Self supported debentures	2	565,352	671,951	
	\$	6,852,872	6,880,245	
Principal & Interest repayment schedule	-	Principal	Interest	Total
2019	S	514,733	250,099	764,832
2020		334,592	229,558	564,150
2021		349,735	214,415	564,150
2022		244,211	198,541	442,752
2023		192,874	190,022	382,896
Thereafter	-	5,216,727	3,178,436	8,395,163
Total	s	6,852,872	4,261,071	11,113,943

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.899% to 6.50% per annum and matures in years 2018 through 2056. The average annual interest rate is 3.79% for 2018 (3.97% for 2017).

Debenture debt is issued on the credit and security of the town at large Interest on long term debt amounted to \$260,295 (2017 - \$283,787).

Notes to Financial Statements December 31, 2018

NOTE 8 - Obligation under Capital Lease

		2018	2017
Capital lease for Civic Centre requiring monthly			
lease payments for basic rent of \$58,333			
(\$700,000 per annum) with an implict rate of			
6.070% per annum.	\$ 1	8,942,257	12.
Future minimum capital lease payments are approximat	ely		
2019	\$	700,000	
2020		700,000	
2021		700,000	
2022		700,000	
2023		700,000	
Thereafter	13	3,766,667	
Total minimum lease payments	17	7,266,667	
Less: amount representing interest at 6.070%	(8	8,324,410)	
Present value of minimum lease payments	1	8,942,257	
Less: current portion		(161,664)	
	\$8	8,780,593	

Lease Terms

The capital lease obligation has an implicit rate of 6.070% and is subject to the following terms:

- a) Initial term is for 10 years with a basic rent of \$700,000 per annum
- b) Renewal Period: 3 successive five-year renewal periods at the Town's option. Should the Town not renew the lease they are required under the lease to purchase the building from the landlord. Basic rent will be adjusted on each renewal period to mutually agreed market rates.
- c) The Town has the option to purchase the building at appraised value at any time during the lease period.

Notes to Financial Statements December 31, 2018

Obligation related to Executory Costs

Under the lease agreement the Town is contractually obligated to pay executory costs as additional rent in the amount of \$377,720 per annum. The executory costs include administration, maintenance, power and janitorial. They do not include property taxes as the Town leased portion of the building is exempt from property taxes. The executory costs are adjusted annually in December.

Recoveries from Sub-Let portion of leased space

The Town has sublet a portion of the space to Campus Alberta Central for a five-year term for a rent revenue of \$125,000 per annum. The sublessor has an option to extend for another 5 years at their discretion. A prorated share of executory costs noted above incurred by the Town are recovered from the sublessor.

NOTE 9 - Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Ponoka be disclosed as follows:

	38	2018	2017
Total debt limit	S	27,153,713	24,731,915
Total debt	12	15,795,129	6,880,246
Amount of debt limit unused	s	11,358,584	17,851,669
Debt servicing limit	s	4,525,619	4,121,986
Debt servicing	4	1,464,832	768,940
Amount of debt servicing limit unused	\$	3,060,787	3,353,046

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt services limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

Notes to Financial Statements December 31, 2018

NOTE 10 - Equity in Tangible Capital Assets

		2018	2017
Tangible capital assets (Schedule 2)	S	121,023,270	109,856,599
Accumulated amortization (Schedule 2)		(52,810,467)	(51,446,170)
Long term debt (Note 7)		(6,852,872)	(6,880,245)
Obligation under capital lease (Note 8)	,	(8,942,257)	I SAELI IA E
	S	52,417,674	51,530,184

NOTE 11 - Accumulated Surplus

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows

	2	2018	2017
Unrestricted surplus	S	4,778,498	2,992,668
Restricted surplus			
Roads		1,144,493	1,261,551
General		2,730,004	5,219,109
Distribution system		2,125,897	1,940,044
Equity in tangible capital assets	2	52,417,674	51,530,184
	\$	63,196,566	62,943,556

NOTE 12 - Segmented Disclosure

The Town of Ponoka provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

Notes to Financial Statements December 31, 2018

NOTE 13 - Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

				Benefits &			
		Allowances					
		-	Salary (a)	(b)+(c)	2018	2017	
Mayor							
Bonnett		\$	40,690	1,163	41,853	37,346	
Councillors:							
Councillor	Lyon		17,879	410	18,289	21,568	
Councillor	Prediger		19,066	449	19,515	21,310	
Councillor	Underhill		25,226	652	25,878	23,059	
Councillor	Dillon		22,082	549	22,631	4,424	
Councillor	Ferguson		21,686	646	22,332	3,898	
Councillor	Nelson		25,034	536	25,570	3,903	
Councillor	Gulka					15,939	
Councillor	Falkiner					12,525	
Councillor	Yaworski					16,706	
Chief Administra	ative						
Flootman, Albe	rt	\$	154,551	30,537	185,088	184,701	

- Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration
- b) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, group life insurance, accidental disability and dismemberment insurance, long-term disability plans, professional memberships and tuition.
- c) Benefits and allowances also include the Employer's share of the costs of additional taxable benefits including special leave with pay and car allowances.

Notes to Financial Statements December 31, 2018

NOTE 14 - Local Authorities Pension Plan

Employees of the Town of Ponoka participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 260,000 people and 420 employers. The LAPP is financed by employer and employee contributions and investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year they become due.

The town is required to make current service contributions to the LAPP of 10.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.84% on pensionable earnings above this amount. Employees of the town are required to make current service contributions of 9.39% of pensionable salary up to the year's maximum pensionable salary and 13.84% on pensionable salary above this amount.

Total current and past service contributions by the town to the LAPP in 2018 were \$382,871 (2017 - \$419,493). Total current service contributions by the employees of the town to the Local Authorities Pension Plan in 2018 were \$349, 637 (2017 - \$384,632).

At December 31, 2017, the plan disclosed an actuarial surplus of \$ 4.84 billion.

NOTE 15 - Contingent Liabilities

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

Notes to Financial Statements December 31, 2018

NOTE 16 - Commitments

The Town of Ponoka and Ponoka County through a joint agreement provide funds for the operation of Ponoka Family and Community Support Services (FCSS). The amounts reported in this financial statement represent only the Town of Ponoka share of contributions to FCSS.

NOTE 17 - Financial Instruments

The town's financial instruments consist of cash and temporary investments, accounts receivable, investments, accounts payable and accrued liabilities, deposit liabilities, and long-term debt. It is management's opinion that the town is not exposed to significant interest or currency risks arising from these financial instruments.

The town is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the town provides services may experience financial difficulty and be unable to full fill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

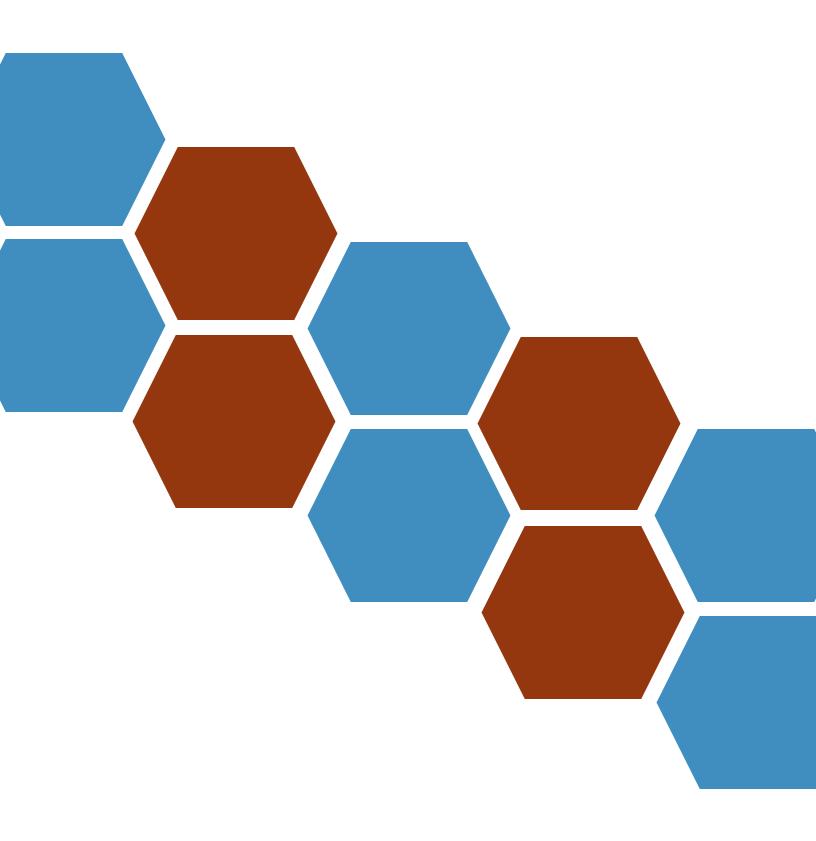
The Town is subject to interest rate risk related to its interest-bearing temporary investments and fixed rate debentures, as the value will fluctuate because of changes in market rates.

NOTE 18 - Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.

NOTE 19 - Approval of Financial Statements

Council and Management have approved these financial statements.





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