FINANCIAL ACCOUNTS OF THE CITY OF KINGSTON.

STATEMENT, No. 1,

Showing the Revenue and Expenditure of the City of Kingston, for the Year 1855.

SOURCES AND AMOUNT OF CITY REVENUE for 1855.

RENTS.

	£	s.	d.			
Market Buildings	1136	0	0			
Market Ground	241	14	0			
Market Tolls	575	10	0			
City Hall, for Concerts	91	15	0			
" for Gas	83	15	0			
				2128	14	0
TAXES FOR 1855—City Assessment.						
£13959 Sydenham Ward	1602	2	8			
12419 Ontario Ward	1603	6	11			
14132 St. Lawrence do	1825	7	8			
13682 Cataraqui do	1767	5	2			
7647 Frontenac do	987	14	9			
8951 Victoria do	1285	6	9			
6847 Rideau do	884	8	1			
78624 at 2s.7d. on the £ is	10155	12	0			
Statute Labor	15	10	0			
Dog Tax	94	5	0			
	10265	7	0			
Less proportion of 1d. on the £ for Lunatic Asylum	327	12	0			
Deductions made subsequent to Completion of Rolls	93 12 9	421	4	9		
				9844	2	3

SCHOOL TAX.

£66000 at 7d on the £	1925	0	0			
Legislative Grant for Schools	261	10	0	2186	10	0

LICENCES.

Tavern	924	10	0			
Shop	142	15	0			
Carters	72	0	0			
Cabs and Livery Stables	32	0	0			
Auctioneers	50	0	0			
Bowling Alleys	11	5	0			
Billiards	9	0	0			
Circuses and Shows	26	0	0	1267	10	0

FINES & FEES.

Police Court	83	7	6			
Mayor's Court	30	3	9			
Chimney Inspector	5	0	0	118	11	3
Frontage on Public Sewers	0	0	0	3	5	0
Market Square—Old Scales Sold	0	0	0	6	0	0
				£15554	12	6

EXPENDITURE FOR 1855.

ON MARKET BUILDINGS.

	£	s.	d			
Insurance	40	0	0			
William Allan, Sundry Repairs	33	10	0			
James Skinner, Smith's Work	5	8	6			
Thomas Robinson, Painting	22	10	5			
John B. Rogers do do	22	2	0			
Cæsar Jones, Whitewashing	20	0	0			
W. Ferville, do	5	10	0			
James Stewart, General Repairs	62	8	1			
Barrie and Irving, Repairs to roof	117	8	5			
Mathews, Mason Work	15	10	3			
Lark and Mitchell, do	7	4	9			
A. Bunt, repairs	3	10	0			
William Rudston, for Globe	2	16	3			
Wm. McMillan, Com. on Sale Stalls	2	10	0			
Mark Eves, Cleaning Snow from roof	1	0	0			
				361	8	8

ON CITY HALL.

Gas Light Account	61	5	0			
John McConnel Fuel & Cleaning	2	3	6			
Bennet & Anglen, Fuel	14	7	6			
Cutting Wood	3	2	3			
White-washing	3	8	9			
James Falkner, flag for dome	5	10	0			
George Hunter, repairs	12	10	0			
C. Hatch, do.	3	8	9			
Francis Milo, glazing	2	1	0			
William Wilson, carpeting	20	5	6			
Mrs. Young, cleaning, &c.	13	13	0			
Sundry small charges	2	10	4	144	5	7

ON MARKET SQUARE.

Archibald Smith, Salary as Clerk	100	0	0			
Thomas Ovens, do. Assist. do.	22	5	0			
Scavenger	57	14	0			
Carting rubbish	6	10	0			
Edward Kelley, Brooms	1	10	0	187	19	0

ON POLICE DEPARTMENT.

Police Magistrate	100	0	0			
High Bailiff, (Chief of Police)	134	11	3			
Sergeant of Police	90	0	0			
Sub Constables	470	13	11			
Special Constables	54	15	0			
Provisions for Prisoners	15	3	10			
Fuel for Station House	29	3	6			
Conveying Prisoners by Cabs, &c.,	37	8	11			
				931	16	5

ON ADMINISTRATION OF JUSTICE.

County Council, use of Jail and Court House	332	10	0			
Michael Flanigan, Clerk Recorder's Court fees,	36	0	0			
Robert Channonhouse High Bailiff.	44	0	0	412	10	0

ON ELECTION EXPENSES.

Seven Returning Officers at £7 10s.	52	10	0			
Two do do at £5 each	10	0	0	62	10	0

ON LIGHTING STREETS.

Henry Bartliff for Lamp &c.	13	3	1			
John B. Rogers, painting	12	2	6			
City Gas Light Co., for Lamps and lighting	483	19	7	509	5	2

ON SALARIES.

Allowance to Mayor, (O. S. Gildersleeve,)	100	0	0			
Allowance to Mayor, (John Counter)	50	0	0			
Chamberlain (he paying assistant and Collectors)	420	0	0			
City Clerk	250	0	0			
Assessors 3 at £45 each	135	0	0			
Auditors, 2 at £20 each	40	0	0			
Messenger	65	10	0			
Architect	20	0	0			
Regulator of Town Clock	10	0	0			
J. H. Stephens, Collector 1854	50	11	5	1141	1	5
Carried forward,				£3750	16	3

Brought forward,				£3750	16	3

ON TAVERNS.

Inspectors, 7 at £5 2s 6d each	0	0	0	35	17	6

ON PRINTING AND STATIONERY.

Charles Hobrough, Books &c.	14	11	3			
C. W. De L'Armitage, Printing	95	13	0			
John Rowlands do.	43	17	8			
E. J. Barker do.	78	4	9			
William Armstrong do.	23	16	0			
J. M. Creighton do.	5	16	3			
E. W. Palmer, stationery	25	1	2			
City Book Store do.	31	7	2			
Sundry small accounts	1	6	11	319	14	2

ON FIRE DEPARTMENT.

	£	s.	d.	£	s.	d.			
Deluge Engine Company, Allowance to men	80	0	0						
Premiums	5	7	6	85	7	6			
Victoria Engine Co. Allowance to men	78	2	6						
Premiums	6	12	6	84	15	0			
Phœnix Engine Co. Allowance to men	61	5	0						
Grant for New Engine—	100	0	0	161	5	0			
Hook & Ladder Co. Allowance to men	57	12	6						
Premiums	16	0	0	73	12	6			
Deluge Hose Co. Allowance to men	40	0	0						
Premiums	12	15	0	52	15	0			
Victoria Hose Co. Allowance to men	40	0	0						
Premiums	13	15	0	53	15	0			
Phœnix Hose Co. Allowance to men				7	10	0			
Engine Keeper's Salaries				26	7	1			
Premiums to Carters				63	5	3			
Fuel				20	6	9			
Ringing Bells				25	10	0			
Chief Engineer's Salary				30	0	0			
Neil McNeil's account Allowances and Repairs				129	16	6			
Hector Macdonald, New Hose Cart and Repairs				54	1	6			
J. B. Rogers, for Reception of Governor General	12	10	0						
" for Repairs	1	6	3	13	16	3			
William Deeks, Blacksmith				8	12	6			
Assistant Engineer's Salary				10	0	0			
Essel Cunis for Repairs				30	1	6			
Francis Bartliff do.				16	19	1			
Gas Light for Hall				4	10	11			
James Fraser, Oil, &c.				4	10	1			
Henry Armstrong, sundries				2	5	0			
William Ford, do.				2	0	0			
John Fraser, do.				2	7	1			
J. D. Bryce & Co. do.				2	6	6			
T. Button, do.				5	12	7			
William Rudston, do.				3	19	0			
Robert McCormick, do.				1	15	0			
Sundry small accounts				4	11	6	981	14	1

ON INTEREST ACCOUNT.

Bank of British North America, on Coupons	75	0	0			
William Ferguson, on Debentures, Kingston, Pittsburgh and Gananoque Road	150	0	0			
New Debentures	4	0	0			
Trust & Loan Co. on Debentures to Wolfe Isle Canal, and to Water Works	343	19	0			
Sinking Fund	111	4	10			
On Consolidated Debentures—Remitted to Glynn, Mills & Compy. London	2875	0	0			
Discounts	186	9	0	3745	12	10

ON BOARD OF HEALTH.

Hospital Steward	10	0	0			
Henry Martin, Groceries	32	12	10			
Patrick McGrogan, Lime	36	0	0			
J. H. Gaskin, Ice	10	0	0			
Coffins	5	10	0			
J. Brough, fruit destroyed	6	5	0			
William Breden, Meat	2	15	5			
	£103	3	3			
Carried forward,				£8833	14	10

Brought forward				£8833	14	10

Brought forward	£103	3	3			
Robert Carson, Hay Straw. &c.	4	16	0			
Cartage	5	17	0			
Labor	4	16	0			
William Allan, Tinsmith work	0	15	0	119	7	3

ON STREETS.

Labor and Cartage	805	4	6			
Lumber, Pickets &c.	185	3	0			
Plank Walks	150	10	1			
Stone and broken stones	110	12	3			
William Rudston, nails	61	1	2			
J. Loan, fence	39	12	5			
Wilmot and Kilduff, grates	41	4	1			
Mark Nicholson, bridge &c.	19	7	6			
Joseph Derrio, Lot of Land	250	0	0			
City Surveyor, salary	115	0	0			
Sundry small accounts	9	7	5			
	1787	2	5			
Less am't charged to Water Works Co	9	17	0	1777	5	5

ON CONTINGENCIES.

Postages	2	3	5			
Dr Meagher, post mortem examinations	7	10	0			
Dr Yates, Inquests	10	0	0			
Thos Parke Jr, Solicitors account	50	10	6			
Gas Company, to sundry repairs	41	9	0			
J. A. MacConnell, serving notices	8	10	3			
Alex. Campbell, advice	2	10	0			
E. W. Palmer, medicine	1	12	6			
Thomas Robinson, Flag for dome	5	0	0			
Robert Campbell, posting bills	4	19	3			
George Hunter, repairs	2	15	0			
James Linton for desk	2	2	6			
Robert Holden, sundry repairs	2	7	4			
Fire works, Celebration Queen's Birthday	25	0	0			
Candles for Illumination celebration fall of Sepastopol	25	8	4			
Band for do do	5	0	0			
Fire Works for do do	25	4	6			
Refreshment for do do	4	0	3			
Carriage hire, reception of Govenor General	4	12	6			
Band do do do	5	0	0			
Sundry accounts, do do	11	0	9			
R. Kent, reception of M. de Belvese	7	4	9			
Special Constables	0	17	6			
Telegraphs	1	3	6			
A. O'Loughlin, Desk for Office	17	0	0			
John Duff, 60 copies of directory	15	0	0			
J. D. Bryce & Co. for Sundries	15	3	3			
P. H. Pidgeon, Sundry Repairs	20	2	0			
Dr. Strange, Certificates of Insanity	7	10	0			
Dr. Baker, Medicines	3	0	9			
John Ramage, New Clock & Repairs	4	10	0			
Cab Hire, Summoning Council	1	2	6			
James McArdle, Repairing Locks	1	3	9			
A. Smith, Cleaning Market	1	11	3			
P Cavanagh, Sweeping Chimnies	0	18	9			
Gazetteer	1	10	0			
Thomas Perkins, Refreshments, 1854	1	10	0			
Sundry small charges	5	8	10	351	12	11

ON COMMON SCHOOLS.

Allowance for 1855.	1600	0	0			
Legislative Grant	261	10	0	1861	10	0

ON PUBLIC PARK.

Chairman of Committee on Improvements	150	0	0			
S. Gaw, Repairs	0	15	2	150	15	2
				£13094	5	7
Balance applicable to reduction of City Debt,				2460	6	11
				£15554	12	6

Kingston, 27th February, 1856.

WM. IRELAND, WM. ARMSTRONG, } AUDITORS.

STATEMENT No. 2.

Account of Liabilities and Assets, on 31st December, 1855.

LIABILITIES.

				£	s.	d
City Notes, $1 and $2 afloat				55	5	0
Scrip				21	16	6
Debentures consolidated	69333	6	8			
do Wolfe Island Canal	3015	10	10			
do Kingston, Pittsburgh and Gananoque Road	5000	0	0	77348	17	6
Bills payable				3548	2	11
Lunatic Asylum				397	15	6
Common Schools				930	0	0
Fire and Hose Companies				167	11	9
Sundry accounts as detailed in filed Report				1190	5	7
				£83659	14	9

ASSETS.

				£	s.	d
Cash in Chamberlain's hands				69	15	9
Bills receivable				266	13	6
Stock in Wolfe Island Canal				3750	0	0
do in Kingston and Perth Road				17108	6	8
do in Kingston, Pittsburgh and Gananoque Road				5000	0	0
do in Kingston and Phillipsville Road				7317	10	0
Provincial Government account of Recorder's Court				65	0	9
Sinking Fund applicable to consolidated Debentures				3300	2	2
Balance of Taxes for 1851			476 11 9			
Do do 1852			300 9 10			
Do do 1853			557 9 2			
Do do 1854			608 14 8			
Do do 1855			2050 15 0			
Do of school Tax 1855			1905 8 9	5899	9	2
Sundry personal accounts, as detailed in filed report				1701	14	3
				44478	12	3
Balance, being the net amount of City Debt on the 31st December, 1855				39181	2	6
				£83659	14	9

WM. IRELAND, WM. ARMSTRONG, } Auditors.

Kingston, 27th Feb., 1856.

REPORT.

In closing their labors in auditing the City accounts for the past year, the Auditors beg to submit, for the consideration of the Council, the following remarks and suggestions upon the accompanying statements Nos. 1 and 2.

They would draw the attention of the Council to the "Sinking Fund Account." This account does not appear to the Auditors to be in the state contemplated by the Act of the Legislature, and by the By-Law of the Council relative to this Fund.

The Auditors would also call the attention of the Council to some of the items forming the "Assets" of the City as shown in the accompanying Statement No. 2. Among these there appear large arrears of Taxes! Some of these balances appear; with but *trifling* reductions, from year to year. If it be not practicable to collect them, the Auditors would suggest the propriety of writing them off the Books.

Some of the City Investments in Stock appear to have been unfortunate. The Auditors would suggest that their *real value* should be placed upon these in the Chamberlains books.

These suggestions, if acted upon, would certainly reduce the amount now shown as "Assets"—but the annual statement would then show a true state of the Finances—which, in the opinion of the Auditors, is far more desirable than a large amount of *figures* without *facts*,

All of which is respectfully submitted,

WM. IRELAND, WM. ARMSTRONG, } AUDITORS

A PIANO FORTE FOR SALE.

FOR SALE by the subscriber, a second hand Piano Forte in excellent condition, Broadwood & Sons, Makers, London. Price £40.

A. W. MURDOCH.

Kingston, Sept. 8, 1855.

LITTLE Dorrit, by Charles Dickens. Part 2nd, 6d.

Chambers Journal for February, for 7½d

JOHN DUFF.

A BEAUTIFUL BOOK.

THE CAMPAIGN IN THE CRIMEA: an Historical Sketch, by George Brackenbury, late Secretary at Kadikoi to the Honorary Agents of the Crimean Army Fund. Illustrated by Forty Plates, taken on the spot, by William Simpson.

For sale at the CITY BOOK STORE.

Jan. 14th, 1856.

For Sale.

A LOT in the Village of WILLIAMSVILLE, on the south side of Princess Street, containing one quarter of an acre, more or less. For particulars apply to S. Rowlands, Barrister, &c., No. 4, Wilson's Buildings, Wellington Street, or J. R. J Fourre, Esq., Ernestown.

Kingston, Nov. 22.

Produce Notice.

THE highest Cash price payable at the Kingston Brewery and Distillery, for

RYE,
BARLEY,
PEAS,
OATS.

JAMES MORTON.

Kingston Brewery & Distillery, November, 1855.

Kingston Foundry, Kingston C. W.

Davidson & Bruce,

Engines, Stationary or Marine Grist, Saw Mill, Tannery and Distillery Machinery, Potash Kettles, Coolers, Plough Castings, &c.

Steam Engine Repairs Promptly Executed

FOR SALE.

THE CUT STONE HOUSE and premises on Barrack Street, at present occupied as a Tavern, by F. Little, with a Wooden Dwelling adjoining.

For Terms apply to

JAMES KIRK, Pittsburgh.
THOS. KIRKPATRICK, } Kingston.
E. BOYLE,

March 16, 1855