



**City of Kingston
Report to Council
Report Number 25-262**

To: Mayor and Members of Council
From: Lanie Hurdle, Chief Administrative Officer
Resource Staff: Jenna Morley, City Solicitor
Date of Meeting: November 18, 2025
Subject: Kingston & Area Taxi Licensing Commission Update -
Transportation Networking Companies and Accessible Taxi
Program

Council Strategic Plan Alignment:

Theme: Regulatory & compliance

Goal: See above

Executive Summary:

The purpose of this report is to update Council on the current operations of the Kingston & Area Taxi Licensing Commission as well as steps taken by staff to address issues related to the administration of the Transportation Networking Companies By-law and the Accessible Taxi Program.

City staff are also recommending some key changes to the Accessible Taxi Program for January 2026. The program, which was always intended to enhance services delivered and subsidized through the Kingston Access Bus, has to be structured to be financially sustainable.

Recommendation:

That Council endorse the Accessible Taxi Program parameters described in Report Number 25-262; and

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That Council authorize the Mayor and Clerk to sign required agreements to finalize implementation of the Accessible Taxi Program with taxi companies, the Kingston Access Bus and Loyalist Township; and

That Council authorize the Chief Administrative Officer to sign all forms, documents, and agreements required to transfer administration of the Transportation Networking Companies By-law and the Accessible Taxi Program to the City; and

That Council direct staff to monitor the new Accessible Taxi Program and report back on any recommended changes over the next year.

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Authorizing Signatures:

ORIGINAL SIGNED BY CHIEF

ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Growth & Development Services

Jennifer Campbell, Commissioner, Community Services Not required

Neil Carbone, Commissioner, Corporate & Emergency Services Not required

David Fell, President & CEO, Utilities Kingston Not required

Desirée Kennedy, Chief Financial Officer & City Treasurer

Jenna Morley, City Solicitor

Ian Semple, Commissioner, Transportation & Infrastructure Services Not required

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Options/Discussion:

In August 2025 ([Report Number 25-205](#)), City Council provided staff with the following direction:

That Council direct staff to provide a contract termination notification to the Kingston and Area Taxi Licensing Commission for the administration of the Transportation Networking Companies By-Law 2022-06 effective January 1, 2026; and

That Council direct staff to develop a new accessible taxi program in collaboration with taxi operators/companies and report back to Council before the end of 2025; and

That Council provide a notice of intention to withdraw from the Kingston and Area Taxi Licensing Commission to the Province of Ontario, Loyalist Township and the Kingston and Area Taxi Licensing Commission; and

That Council direct staff to initiate all required processes to implement a transition of taxi oversight services from the Kingston and Area Taxi Licensing Commission to the City of Kingston to be effective by September 2026; and

That Council direct staff to work in partnership with Loyalist Township in the development of a new municipal oversight framework that ensures the continuation of effective taxi services for both the City of Kingston and Loyalist Township.

Since August, City staff have notified the Commission of its withdrawal from the Kingston & Area Taxi Licensing Commission (KATLC) as of September 2026, as well as termination of the Agreements between the City and the Commission related to the administration of the Transportation Networking Companies (TNC) By-Law 2022-06 and the funding of accessible taxi services both effective December 31, 2025. City staff have been preparing for the transition of the TNC by-law administration and the Accessible Taxi Program to the City. Staff have also been doing a lot of work to advance parameters of the new Accessible Taxi Program, including consultation with Loyalist Township, taxi companies (Modern City Taxi and Amey's Taxi) as well as the Municipal Advisory Accessibility Committee (MAAC).

City staff advanced work on the new Accessible Taxi Program and are planning recommendations to Council following its work with key stakeholders and meeting with the MAAC and in light of information finally received directly from the KATLC up until the end of the day on Thursday, November 6th.

Analysis**KATLC Operational & Management Issues**

City staff and Council members have been receiving an increasing number of complaints about the KATLC not responding to calls, e-mails, applications to the Accessible Taxi Program, taxi driver renewal requests and having extended office closures without explanation. City staff and Council members have referred complaints to the KATLC members who have not responded in a timely manner. Furthermore, City staff have not been receiving all information requested to

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plan a proper transition of programs and services, including the TNC by-law administration and new Accessible Taxi Program, both scheduled to transition in January 2026.

On November 6th, City staff were contacted by Modern City Taxi (under new ownership as of September 2025), which currently operates the Accessible Taxi Program, established through an agreement between KATLC and Modern City Taxi, indicating that they had not received payment from the KATLC for the accessible taxi service provided for over one week, nor were they able to get a response from KATLC. It is important to note that the Accessible Taxi Program was set-up to be financed from the TNC revenues that have been collected by the KATLC on behalf of the City.

Under the current program, the accessible taxi customer is charged a fare equivalent to the conventional transit service provided by Kingston Transit (adult single one-way trip fare of \$3.50) and the remainder of the fare is subsidized by the KATLC from the revenues generated through the TNC licenses and ride fees. Modern City Taxi indicated that the situation was time sensitive as taxi operators would be directly financially impacted if payment was not issued which could lead to some operators choosing not to operate the Accessible Taxi Program in the future. The Chief Administrative Officer (CAO) then authorized a payment from the City to Modern City Taxi for the accessible taxi fare subsidies for services already rendered by Modern Taxi to ensure that operators/drivers were not impacted. Modern City Taxi provided documentation to support the payment request.

City staff immediately reached out to members of the KATLC on the same day requesting that the KATLC resolve this issue. This outreach triggered a call from a consultant retained by the KATLC to support the transition and dissolution of the KATLC. During this call, the consultant indicated that the KATLC had depleted all its funds to support the Accessible Taxi Program and was not going to be able to issue a payment to Modern City Taxi for services rendered the previous week. The consultant also indicated that they anticipated that the KATLC would not be able to make any future payments to the Accessible Taxi Program, which led City staff to question the financial sustainability of the overall KATLC operations in the short term.

The same afternoon of November 6th, the consultant forwarded information to City staff which showed that the Accessible Taxi Program had ran a deficit of approximately \$230,000. This document is attached as Exhibit A and includes information on accessible taxi subsidies until the end of October 2025 and TNC revenues until the end of August 2025. City staff have inquired about the outstanding TNC revenues and why they have not been factored into this update as well as the three van purchases and how they were financed. Staff have also inquired about the \$60,000 loan issued by the City a number of years ago to support the acquisition of new accessible vehicles. At the time of writing this report, City staff have not received any response to their inquiries. The last TNC and Accessible Taxi Program update report provided by the KATLC to the City covered information up to July 2025. This report, attached as Exhibit B, showed that there was still a surplus in the Accessible Taxi Program at that time. Staff had not received updated information until the November 6th report (Exhibit A).

The financial information submitted by the consultant only focuses on the TNC revenues and the accessible taxi subsidies. It does not include any financial information on the KATLC base

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operations which is focused on licensing and enforcement of the taxi industry based on KATLC by-laws. The most recent financial information is the 2023 audited financial statements, received on October 22, 2025. These financial statements, attached as Exhibit C, include a rate stabilization fund surplus of just over \$231,000. City staff have asked for a financial update on the overall KATLC operations, including monthly statements, but have not received any response from the KATLC. As Council is aware, the City does not have access to any files or accounts that are still under the KATLC care.

Transportation Networking Companies By-Law & the Accessible Taxi Program

As per information previously stated in this report, the CAO authorized the payment of fare subsidies for the accessible taxi services already rendered by Modern City Taxi and discussed next steps as well as a temporary approach to the Accessible Taxi Program with the new owners of Modern City Taxi as the City has continued to cover costs of the existing Accessible Taxi Program until the new City-approved and administered program can be implemented. Over the last two weeks, the financial transfer to Modern City Taxi was about \$16,000 per week based on a subsidy which guarantees taxi rides at \$3.50 for all individuals that have been approved by the KALTC, regardless of income level. Although the total amount depends on the number of trips and fares, the owners of Modern City Taxi have confirmed that this is within the average weekly payments. Based on this recent information, the current program, as implemented by the KATLC, could cost the City more than \$830,000 per year which is far greater than the \$300,000 to \$350,000 currently collected through annual TNC revenues. The estimated cost would be higher if the Accessible Taxi Program was provided through both taxi companies (Modern City Taxi and Amey's Taxi).

City staff issued a letter to KATLC to terminate the TNC by-law and Accessible Taxi Program agreements effective November 10th on the basis that the KATLC has materially and continually breached the terms of the agreements and has failed to demonstrate financial stability. This means that the oversight of TNC is now transferred back to the City with staff collecting TNC revenues and enforcing TNC complaints. City staff have agreed to continue to financially support the current Accessible Taxi Program as an interim measure but recognize that significant changes are required to ensure that the program is sustainable. While the TNC by-law and Accessible Taxi Program agreements have been terminated, the dissolution of KATLC's operations in respect of taxi services is still scheduled to occur in September 2026.

Staff will work on trying to reconcile revenues and expenses for these programs in the coming weeks, but it is important to note that this will depend on cooperation from the current KATLC members or future members which will be considered by Council during committee and board nominations at the end of November. It will be important to maintain responsiveness and transparency to support a proper transition as well as to ensure operational stability for the taxi industry.

City Accessible Taxi Program Parameters

The Accessible Taxi Program in Kingston was always intended to be an enhancement to the service currently provided through the Kingston Access Bus which meets the *Accessibility for*

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Ontarians with Disabilities Act (AODA) requirements. Kingston Access Bus services are provided to align with conventional transit services and operations. The intent of the Accessible Taxi Program is to offer more flexibility, especially for unforeseen situations, similar to the conventional taxi service that is generally available to Kingston residents. One of the key differences between conventional taxi service and the Accessible Taxi Program is that the Accessible Taxi Program has a subsidized fare of \$3.50, regardless of income level, while conventional taxi services are not subsidized by the municipality. As indicated in this report, the cost of the Accessible Taxi Program as it has been implemented would be at least \$830,000 per year which is well beyond what can be supported through the TNC revenues and would require property tax support, in addition to the \$4.5M Kingston Access Bus operating budget.

Staff have included some key parameters below that are proposed in order to make the Accessible Taxi Program sustainable as an enhancement to the Kingston Access Bus services. The proposed changes attempt to address financial sustainability as well as issues that were raised by community members, operators and taxi companies. City staff had an opportunity to research other municipal accessible taxi programs (Exhibit D) and there was no other program that provided a fare at the conventional transit rate unless the service was intended to replace the access bus as it is the case in Loyalist Township.

The City's intent is to maintain the Accessible Taxi Program through the local taxi companies, where qualified riders have the same access to an on-demand taxi service as standard taxi service. Each company would dispatch to the closest available accessible taxicab, unless extenuating circumstances prevent vehicle availability.

Eligible riders pay a fare equivalent to the conventional transit service provided by Kingston Transit. An adult single (one-way) fare is currently \$3.50 (as of January 1, 2025). The fare would be maintained at the conventional transit and Kingston Access Bus rates. To maintain this fare for all users, regardless of income level, City staff are proposing to limit the number of trips available to ensure financial sustainability. The alternative would be for Council to increase the property tax contribution through the 2026 Mayor's budget which already contemplates a \$4.5M contribution to the Kingston Access Bus. It is important to note that Kingston Access Bus is also working on service expansion as part of their 2026 budget submission. In 2025, KAB was scheduled (budgeted) to provide 50,487.75 hours of service across the calendar year with an average of 23 vehicles on a weekday and 6 on a weekend. In 2026, KAB is looking to increase this to 55,319.75 hours of service across the calendar year (pending budget approval). This would bring the weekday average vehicles in service to 26 (where the bulk of our unmet demand currently resides), with 6 still on the weekends.

This increased level of service to be provided by Kingston Access Bus will help to respond to community needs. Staff are recommending monitoring the program over the next year and reporting back on any necessary changes.

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Proposed Program Changes

1. Program eligibility

The new Accessible Taxi Program is intended to enhance the service provided by Kingston Access Bus (KAB). Ridership eligibility for the Accessible Taxi Program will be assessed through KAB's application process. This application and eligibility process was previously done through the KALTC.

To apply for the Accessible Taxi Program, passengers must complete an application through KAB. Eligibility is considered on a case-by-case basis and is not based on a specific health condition; but rather, whether the applicant's condition(s) prevent them from using conventional transit/taxis.

The City will work to ensure that anyone who was granted eligibility for the Accessible Taxi Program through the KATLC is informed of the new application process through KAB. This process is intended to start as soon as possible as the KALTC is no longer processing and reviewing accessible taxi program applications.

2. Area of coverage

The trips departing from Kingston would only be subsidized at \$3.50 per trip if they are within the City of Kingston and Loyalist Township. Residents would be subsidized through their home municipalities. Accessible trips outside of these municipal boundaries will not be subsidized and the customer would be responsible for the full fare.

3. Number of daily trips

Considering the current financial parameters and current costs of the program, City staff recognize that the number of subsidized trips per day will need to be limited and based on a first come, first serve basis. Staff understand that both the conventional and accessible taxi services allow individuals to book taxis in advance. Based on reports submitted by Modern City Taxi, the average fare is about \$26. This means that the City pays approximately \$22.50 per trip to provide a subsidized fare at \$3.50. The number of daily trips still needs to be determined based on average trip fare and TNC revenues, but this approach ensures that the program remains on-demand and at a rate of \$3.50 which were identified as key aspects of the program through consultation. Additional accessible daily trips would be available at full fare to the client.

Key Considerations

This Accessible Taxi Program provides residents with more transportation options and flexibility. It is critical for users to understand that response times for on-demand could be up to 2 hours, based on feedback from Modern City Taxi, depending on demand and availability. It is anticipated that the limitation of daily subsidized trips may have an impact on demand and therefore provide faster service. This on-demand program is ideal for trips that cannot be accommodated through Kingston Access Bus.

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City staff have been working with Loyalist Township to establish a joint program which may include some differences in parameters as Loyalist Township is not served by Kingston Access Bus and has a legislative responsibility under the AODA to provide accessible transportation that aligns with the conventional transit service. Loyalist has been using the Accessible Taxi Program in the absence of a dedicated accessible transit service such as Kingston Access Bus.

Indigenization, Inclusion, Diversity, Equity & Accessibility (IIDEA) Considerations

City staff have learned from consulted groups that the eligibility requirements for the current Accessible Taxi Program under KATLC are unclear and are not being consistently implemented. In order to ensure that the new Accessible Taxi Program provides equitable access to all those requiring accessible transportation, City staff are developing new parameters for the program to ensure eligibility requirements are being applied consistently and that the program is developed to be financially sustainable so that the service can continue.

Existing Policy/By-Law

By-Law Number 2022-06, A By-Law to Regulate and License Transportation Network Companies in the City of Kingston

Notice Provisions

Not applicable

Financial Considerations

Financial implications are described in the body of this report.

Contacts:

Lanie Hurdle, Chief Administrative Officer, 613-546-4291 extension 1231

Other City of Kingston Staff Consulted:

City Commissioners

Exhibits Attached:

Exhibit A – November 6, 2025 TNC revenues and accessible taxi expenditures report

Exhibit B – July 2025 TNC revenues and accessible taxi expenditures report

Exhibit C – Kingston & Area Taxi Licensing Commission 2023 Audited Financial Statements

Exhibit D – Accessible taxi municipal research

Exhibit A to Report Number 25-262

TNC Fees - Collected and Portion Transfers

Updated: Nov 3, 2025

Date	Trips	Per Trip	Amount Paid VIA TNC fees Total	TNC FEE PORTION TXFR's		
				KATC	KATP	KATF
				8505 (@ \$0.10)	8513 (@ \$0.12)	8539 (@ \$0.05)
May-24	56486	\$ 0.27	\$ 15,251.22	\$ 5,648.60	\$ 6,778.32	\$ 2,824.30
Jun-24	62158	\$ 0.27	\$ 16,782.66	\$ 6,215.80	\$ 7,458.96	\$ 3,107.90
Jul-24	57378	\$ 0.27	\$ 15,492.06	\$ 5,737.80	\$ 6,885.36	\$ 2,868.90
Aug-24	61637	\$ 0.27	\$ 16,641.99	\$ 6,163.70	\$ 7,396.44	\$ 3,081.85
Sep-24	93984	\$ 0.27	\$ 25,375.68	\$ 9,398.40	\$ 11,278.08	\$ 4,699.20
Oct-24	103613	\$ 0.27	\$ 27,975.51	\$ 10,361.30	\$ 12,433.56	\$ 5,180.65
Nov-24	109755	\$ 0.27	\$ 29,633.85	\$ 10,975.50	\$ 13,170.60	\$ 5,487.75
Dec-24	86,585	\$ 0.27	\$ 23,377.95	\$ 8,658.50	\$ 10,390.20	\$ 4,329.25
Jan-25	113,959	\$ 0.27	\$ 30,768.93	\$ 11,395.90	\$ 13,675.08	\$ 5,697.95
Feb-25	104,789	\$ 0.27	\$ 28,293.03	\$ 10,478.90	\$ 12,574.68	\$ 5,239.45
Mar-25	130,508	\$ 0.27	\$ 35,237.16	\$ 13,050.80	\$ 15,660.96	\$ 6,525.40
Apr-25	93,701	\$ 0.27	\$ 25,299.27	\$ 9,370.10	\$ 11,244.12	\$ 4,685.05
May-25	71,891	\$ 0.27	\$ 19,410.57	\$ 7,189.10	\$ 8,626.92	\$ 3,594.55
Jun-25	73,204	\$ 0.27	\$ 19,765.08	\$ 7,320.40	\$ 8,784.48	\$ 3,660.20
Jul-25	69,788	\$ 0.27	\$ 18,842.76	\$ 6,978.80	\$ 8,374.56	\$ 3,489.40
Aug-25	78,652	\$ 0.27	\$ 21,236.04	\$ 7,865.20	\$ 9,438.24	\$ 3,932.60
Sep-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Oct-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Nov-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Dec-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Jan-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Feb-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Mar-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Apr-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
May-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -

TOTAL:	1368088		\$ 369,383.76	\$ 136,808.80	\$ 164,170.56	\$ 68,404.40
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KATC - Operational funding for the administrative, licensing, inspection and enforcement purposes.

KATP - Accessibility fund for operational fare expense beyond the fare provided by Registered Clients.

KATF - Capital funding for acquisition or and/or subsidization of accessible vehicles purchase.

Exhibit A to Report Number 25-262

KATP - Fare Subsidy Dispersements

Date	Fare Subsidy	Date	Fare Subsidy
May-24	\$ -	May-25	\$ 2,515.45
Jun-24	\$ -	Jun-25	\$ 738.75
Jul-24	\$ -	Jul-25	\$ 31,471.70
Aug-24	\$ -	Aug-25	\$ 30,375.50
Sep-24	\$ -	Sep-25	\$ 45,379.56
Oct-24	\$ -	Oct-25	\$ 59,037.52
Nov-24	\$ 867.00	Nov-25	\$ -
Dec-24	\$ 1,259.95	Dec-25	\$ -
Jan-25	\$ 358.00	Jan-26	\$ -
Feb-25	\$ 1,326.60	Feb-26	\$ -
Mar-25	\$ 632.49	Mar-26	\$ -
Apr-25	\$ 720.35	Apr-26	\$ -

TOTAL \$ 174,682.87

	KATC	136,808.08
KATP + KATF	\$	232,574.96
KATP Subsidies	\$	174,682.87
Van Purchase	\$	96,854.72
Van Purchase	\$	92,457.37
Van Purchase	\$	92,457.37
Wraps	\$	6,441.00
Difference	\$	(230,318.37)

Exhibit B to Report Number 25-262

TNC Fees - Collected and Portion Transfers

Updated: August 25, 2025

Date	Trips	Per Trip	Amount	TNC FEE PORTION TXFR's		
				KATC	KATP	KATF
				8505 (@ \$0.10)	8513 (@ \$0.12)	8539 (@ \$0.05)
May-24	56486	\$ 0.27	\$ 15,251.22	\$ 5,648.60	\$ 6,778.32	\$ 2,824.30
Jun-24	62158	\$ 0.27	\$ 16,782.66	\$ 6,215.80	\$ 7,458.96	\$ 3,107.90
Jul-24	57378	\$ 0.27	\$ 15,492.06	\$ 5,737.80	\$ 6,885.36	\$ 2,868.90
Aug-24	61637	\$ 0.27	\$ 16,641.99	\$ 6,163.70	\$ 7,396.44	\$ 3,081.85
Sep-24	93984	\$ 0.27	\$ 25,375.68	\$ 9,398.40	\$ 11,278.08	\$ 4,699.20
Oct-24	103613	\$ 0.27	\$ 27,975.51	\$ 10,361.30	\$ 12,433.56	\$ 5,180.65
Nov-24	109755	\$ 0.27	\$ 29,633.85	\$ 10,975.50	\$ 13,170.60	\$ 5,487.75
Dec-24	86,585	\$ 0.27	\$ 23,377.95	\$ 8,658.50	\$ 10,390.20	\$ 4,329.25
Jan-25	113,959	\$ 0.27	\$ 30,768.93	\$ 11,395.90	\$ 13,675.08	\$ 5,697.95
Feb-25	104,789	\$ 0.27	\$ 28,293.03	\$ 10,478.90	\$ 12,574.68	\$ 5,239.45
Mar-25	130,508	\$ 0.27	\$ 35,237.16	\$ 13,050.80	\$ 15,660.96	\$ 6,525.40
Apr-25	93,701	\$ 0.27	\$ 25,299.27	\$ 9,370.10	\$ 11,244.12	\$ 4,685.05
May-25	71,891	\$ 0.27	\$ 19,410.57	\$ 7,189.10	\$ 8,626.92	\$ 3,594.55
Jun-25	73,204	\$ 0.27	\$ 19,765.08	\$ 7,320.40	\$ 8,784.48	\$ 3,660.20
Jul-25	69,788	\$ 0.27	\$ 18,842.76	\$ 6,978.80	\$ 8,374.56	\$ 3,489.40
Aug-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Sep-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Oct-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Nov-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Dec-25		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Jan-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Feb-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Mar-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
Apr-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -
May-26		\$ 0.27	\$ -	\$ -	\$ -	\$ -

TOTAL: 1289436

\$ 348,147.72 \$ 128,943.60 \$ 154,732.32 \$ 64,471.80

KATC - Operational funding for the administrative, licensing, inspection and enforcement purposes.

KATP - Accessibility fund for operational fare expense beyond the fare provided by Registered Clients.

KATF - Capital funding for acquisition or and/or subsidization of accessible vehicles purchase.

KATP - Fare Subsidy Dispersements

Date	Fare Subsidy	Date	Fare Subsidy
May-24	\$ -	May-25	\$ 2,585.30
Jun-24	\$ -	Jun-25	\$ 569.95
Jul-24	\$ -	Jul-25	\$ 26,527.30
Aug-24	\$ -	Aug-25	\$ -
Sep-24	\$ -	Sep-25	\$ -
Oct-24	\$ 821.50	Oct-25	\$ -
Nov-24	\$ 1,191.70	Nov-25	\$ -
Dec-24	\$ 338.50	Dec-25	\$ -
Jan-25	\$ 1,249.60	Jan-26	\$ -
Feb-25	\$ 632.50	Feb-26	\$ -
Mar-25	\$ 720.35	Mar-26	\$ -
Apr-25	\$ 1,509.30	Apr-26	\$ -

KATP YTD	\$ 154,732.32
KATP Fare Sub.	\$ 36,146.00
KATP to KATF	\$ 51,837.52
KATP Balance	\$ 66,748.80

TOTAL	\$ 36,146.00
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KATF - Accessible Vans Acquisitions

Date	Memo	Amount	KATP	KATF
Apr-25	Transfer from KATP to KATF	\$ 51,837.52	\$ 14,911.28	\$ 116,309.32
Apr-25	Payment to Vendor	\$ 94,354.72		\$ 21,954.60

BALANCE	
KATP	KATF
\$ 14,911.28	\$ 21,954.60

Kingston Area Taxi Commission
Financial Statements
December 31, 2023

Kingston Area Taxi Commission
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For the year ended December 31, 2023

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Independent Auditor's Report

To the Members of Kingston Area Taxi Commission:

Opinion

We have audited the financial statements of Kingston Area Taxi Commission (the "Commission"), which comprise the statement of financial position as at December 31, 2023, and the statements of financial activities, fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for 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 Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

MNP LLP

City Place III, Suite 301, 1475 John Counter Blvd, Kingston ON, K7M 0E6

T: 613.546.3111 F: 613.546.4089

Exhibit C to Report Number 25-262

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 Commission'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 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 Commission to cease to continue as a going concern.

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

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.

Kingston, Ontario

September 4, 2025

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

**Kingston Area Taxi Commission
Statement of Financial Position**

As at December 31, 2023

	<i>Rate Stabilization Fund</i>	<i>Accessible Taxi Fund</i>	2023	2022
Assets				
Financial Assets				
Cash (Note 2)	249,497	14,138	263,635	300,649
Accounts receivable	34,906		34,906	
Prepaid expenses	10,984	-	10,984	10,984
HST recoverable	32,696	-	32,696	16,958
Due from rate stabilization fund	-	46,420	46,420	13,474
	328,083	60,558	388,641	342,065
Liabilities				
Current				
Accounts payable and accruals	48,995	-	48,995	42,181
Deferred revenue	1,200	-	1,200	5,230
Due to accessible taxi fund	46,420	-	46,420	13,474
	96,615	-	96,615	60,885
Total net assets	231,468	60,558	292,026	281,180
Kingston Area Taxi Commission Financial Position				
Rate stabilization fund (Note 3)	231,468	-	231,468	220,622
Accessible taxi fund (Note 4)	-	60,558	60,558	60,558
	231,468	60,558	292,026	281,180

Approved on behalf of the Commission

Member

Member

The accompanying notes are an integral part of these financial statements

Exhibit C to Report Number 25-262

Kingston Area Tax Commission
Statement of Financial Activities

For the year ended December 31, 2023

	Rate Stabilization Fund			Accessible Taxi Fund	
	2023 (Budget - Unaudited)	2023 (Actual)	2022 (Actual)	2023 (Actual)	2022 (Actual)
Revenue					
Administration fees	13,200	-	-	-	-
Broker licenses	4,000	4,000	4,000	-	-
Driver licenses	48,290	56,070	61,310	-	-
Plateholder licenses	45,580	39,030	85,226	-	-
Other licensing and sundry revenues	7,680	3,766	3,760	-	-
Interest income	240	3,322	113	-	558
Application fees	2,100	950	1,285	-	-
Loyalist township	-	15,000	-	-	-
TNC licensing	171,000	221,579	89,678	-	-
	292,090	343,717	245,372	-	558
Expenditures					
Accessible loan program	70,000	-	-	-	-
Advertising and promotion	1,800	-	1,903	-	-
Bank charges	3,360	3,250	4,685	-	-
Insurance	5,500	5,289	5,273	-	-
Licensing costs	-	-	81	-	-
Office equipment	14,700	43,733	21,855	-	-
Office equipment rentals and software	-	89,053	41,992	-	-
Office rental and utilities	29,973	30,798	26,196	-	-
Office supplies	6,671	13,098	5,530	-	-
Photocopying	300	452	207	-	-
Postage	3,180	12,281	2,558	-	-
Professional fees	61,700	22,139	33,058	-	-
Salaries, wages and benefits	70,787	103,817	72,807	-	-
Telephone	2,220	3,578	4,101	-	-
Training and education	2,000	-	817	-	-
Vehicle	11,700	4,800	5,344	-	-
Website	900	583	614	-	-
	284,791	332,871	227,021	-	-
Excess of revenue over expenditures	7,299	10,846	18,351	-	558

The accompanying notes are an integral part of these financial statements

Exhibit C to Report Number 25-262

Kingston Area Taxi Commission
Statement of Fund Balances

For the year ended December 31, 2023

	<i>Rate Stabilization Fund</i>		<i>Accessible Taxi Fund</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
Fund balances, beginning of year	220,622	202,271	60,558	60,000
Excess of revenue over expenditures	10,846	18,351	-	558
Fund balances, end of year	231,468	220,622	60,558	60,558

The accompanying notes are an integral part of these financial statements

Kingston Area Taxi Commission Statement of Cash Flows

For the year ended December 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenditures	10,846	18,909
Changes in working capital accounts		
Accounts receivable	(34,906)	-
Prepaid expenses	-	(9,780)
HST recoverable	(15,738)	(13,652)
Accounts payable and accrued liabilities	6,814	23,486
Deferred revenue	(4,030)	(57,881)
	(37,014)	(38,918)
Investing		
Repayments of loan receivable	-	9,748
Decrease in cash resources	(37,014)	(29,170)
Cash resources, beginning of year	300,649	329,819
Cash resources, end of year	263,635	300,649

The accompanying notes are an integral part of these financial statements

**Kingston Area Taxi Commission
Notes to the Financial Statements**

For the year ended December 31, 2023

1. Significant Accounting Policies

Nature of Entity

The Kingston Area Taxi Commission (the "Commission") is a taxi licensing body for the City of Kingston and Loyalist Township.

Basis of Accounting

The financial statements of the Commission are the representations of management prepared in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Measurement Uncertainty (use of estimates)

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Estimates have been made by management within these financial statements primarily in relation to prepaid expenses and accounts payable and accrued liabilities.

These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in the periods in which they become known.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and cash in the bank.

Capital Assets

Capital assets are reported as an expenditure on the statement of financial activities and rate stabilization fund in the year of acquisition. During the year, the amount expended by the Commission on new capital assets is \$23,073 (2022 - \$3,449).

Revenue Recognition

Revenue from the sale of licences is recognized in the licensed year once payment is received from the customer. Interest income is recognized as revenue when earned. Revenue from the sale of TNC licensing is recognized when invoice is billed.

2. Cash and Bank

The Commission's bank accounts are held at one chartered bank. The bank accounts earn interest from 0% to 0.25%.

3. Rate Stabilization Fund

Effective December 31, 1997, the participating municipalities agreed to allow the commission to retain any operating surplus in a rate stabilization fund for use in future operations. Similarly, effective January 1, 1998, the participating municipalities are no longer subject to an annual operating levy, however, they will continue to be liable for any deficits incurred in operating the Commission.

4. Accessible Taxi Fund

To provide financial assistance of up to \$20,000 per vehicle to one or more plateholders for the purchase of an accessible taxicab.

**Kingston Area Taxi Commission
Notes to the Financial Statements**

For the year ended December 31, 2023

5. Commitments

The commission has an operating lease for its premises at \$2,579 per month plus HST until the lease expires July 31, 2025. The lease includes a property tax and operating expense adjustment clause based on the Commission's proportionate share.

The operating lease has been extended to July 2030 at \$1,219 per month plus HST until July 2027 and \$1,317 per month from August 2027 until July 2030,

The minimum annual lease payments for the next five years and thereafter are as follows:

2024	30,946
2025	24,145
2026	14,624
2027	15,115
2028	15,802
Thereafter, to 2030	25,020
	125,652

6. Future Operations

Under the terms of a municipal restructuring agreement between three of the participating municipalities, the Commission was restructured under provincial statutes on December 31, 1997. Under said Act, the power of the participating municipalities to license, regulate and govern the owners, drivers and brokers of taxicabs under the Municipal Act (R.S.O. 1980) or any special Act is vested in the Commission.

Subsequent to year-end, on August 12, 2025 the City of Kingston voted to issue a notice of intention to withdraw from the Kingston Area Taxi Commission in September 2026.

7. Financial Instruments

Financial instruments are financial assets or liabilities of the Commission where, in general, the Commission has the right to receive cash or another financial asset from another party or the Commission has the obligation to pay another party cash or other financial assets.

Financial instruments consist of cash, HST recoverable, and accounts payable and accruals.

The Commission initially recognized its financial instruments at fair value and subsequently measures them at amortized cost.

Financial assets measured at cost or amortized cost are tested for impairment at the end of each year and the amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement and the amount of the reversal is recognized in net income. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost.

Exhibit D – Accessible Taxi Municipal Research

Toronto

- Licensing fees: Waived for accessible taxis (called “Wheelchair Accessible Vehicle” licences).
- Subsidy: Drivers receive a per-trip payment (currently about \$15 per trip) from the City to offset lower trip volumes and higher costs.

Ottawa

- Licensing fees: Initial license fee is standard; renewal fee for accessible taxis is \$0.
- Subsidy: City provides an annual grant to brokers/plate owners to support accessible service, but not a direct per-trip rider subsidy for on-demand service.

Guelph

- Licensing fees: Discounted for accessible taxis.
- Subsidy: The City provides direct rider subsidies through its “Taxi Scrip Program,” where residents with disabilities can buy taxi coupons at 50% of face value (e.g., pay \$10 for \$20 worth of rides).
- City provides grant funding (through the Vehicle for Hire fee structure) to retrofit and replace accessible vehicles.

Belleville

- Licensing fees: Standard licensing applies, but the City’s by-law requires brokers to maintain a minimum % of their fleet as accessible.
- Subsidy: Belleville Transit provides a parallel service (paratransit) for residents with disabilities, but taxi programs do not currently offer direct fare subsidies.

Barrie

- Accessible taxis pay same license fee as standard taxis.
- Standard fares.