



City of Manchester Archives
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Collection Summary

Repository: Manchester City Archives. Office of the City Clerk. City of Manchester, NH.

Creator: Finance Department. City of Manchester, NH.

Title: Financial Budgets and Reports

Collection Number: 0404.001

Accession Number: 2015.11

Dates: 1972-2016

Volume: 5 cubic feet

Languages: Collection materials are in English.

Related Collections: Finance Department record group (0404).

Access: Access to collection is open to the public. Please contact the archives for an appointment to view materials. Cite the collection number, box and folder numbers when making an appointment.

Digital Note: All Comprehensive Annual Financial Reports are available digitally; Budget Books from 1995-2016 are available digitally; Federal Financial and Compliance Reports from 2010-2014 are available digitally. Please contact the archives for details on accessing digital items from this collection.

Conservation Notes: Not applicable.

Finding Aid Prepared by: Mike Intranuovo, 2015; 2018.

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Historical Note

The Finance Department acts as the treasurer and custodian of all money and funds belonging to the City. In addition to other duties set forth in the charter or by law, the Finance Officer maintains accounting control over the finances of the city, prepares financial reports at least quarterly, and performs such other duties relating to budget management and control as the Board of Mayor and Aldermen may require.

Collection Description

This collection consists of official financial reports and budgets that are created by the Finance Department. These financial records create a linear history of the City of Manchester's finances from the early 1970s to current. Included are three record series: Budgets, Comprehensive Annual Financial Reports, and Federal Financial and Compliance Reports. Together, these records document the financial status, compliance, actions, and decisions of the City government.

Series Descriptions and Inventory

Series 1: Budgets, 1972-2016

The Finance Department publishes an annual budget upon budget approval by the Board of Mayor and Aldermen. The document contains an overall summary of the City's budget, an expense and revenue summary by department or agency, and detailed budgets by department and division. Budgets have been referred to as budget reports, and are currently called budget books.

Budgets prior to 1995 may include attached supplemental documents, such as correspondence, budget requests, statements from the mayor's office, or other related items. These supplemental items may be duplicated in other collections.

Arranged chronologically. Budget books from 1995-2016 are available digitally; contact the archives for details on accessing digital items from this collection.

Folder Title	Box Number	Folder Number
Budget Report, 1972 (1 of 2)	02	01
Budget Report, 1972 (2 of 2)	02	02
Budget Report, 1973 (1 of 2)	02	03
Budget Report, 1973 (2 of 2)	02	04
Budget Report, 1974 (1 of 2)	02	05
Budget Report, 1974 (2 of 2)	02	06
Budget Report, 1975 (1 of 2)	02	07
Budget Report, 1975 (2 of 2)	02	08
Budget Report, 1976 (1 of 2)	02	09
Budget Report, 1976 (2 of 2)	02	10
Budget Report, 1977	02	11
Budget Report, 1978 (1 of 2)	02	12
Budget Report, 1978 (2 of 2)	02	13
Budget Report, 1979 (1 of 2)	03	01
Budget Report, 1979 (2 of 2)	03	02
Budget Report, 1980 (1 of 2)	03	03
Budget Report, 1980 (2 of 2)	03	04
Budget Report, 1981 (1 of 2)	03	05
Budget Report, 1981 (2 of 2)	03	06
Budget Report, 1982 (1 of 3)	03	07
Budget Report, 1982 (2 of 3)	03	08
Budget Report, 1982 (3 of 3)	03	09
Budget Report, 1983 (1 of 2)	03	10
Budget Report, 1983 (2 of 2)	04	01
Budget Report, 1984 (1 of 3)	04	02
Budget Report, 1984 (2 of 3)	04	03
Budget Report, 1984 (3 of 3)	04	04
Item Note: Attached is Report on the Review of the Operations of the City of Manchester, New Hampshire Volume 1, July 1984, by Manchester Management Review, Inc.		
Budget Report, 1986	04	05
Budget Report, 1987	04	06
Budget Report, 1989 (1 of 2)	04	07

Budget Report, 1989 (2 of 2)	04	08
Budget Report, 1990	04	09
Budget Book, Fiscal Year 1995	04	10
Budget Book, Fiscal Year 1996	04	11
Budget Book, Fiscal Year 1997	04	12
Budget Book, Fiscal Year 1998	04	13
Budget Book, Fiscal Year 1999	04	14
Budget Book, Fiscal Year 2000	04	15
Budget Book, Fiscal Year 2001	05	01
Budget Book, Fiscal Year 2002	05	01
Budget Book, Fiscal Year 2003	05	02
Budget Book, Fiscal Year 2004	05	02
Budget Book, Fiscal Year 2005	05	03
Budget Book, Fiscal Year 2006	05	03
Budget Book, Fiscal Year 2007	05	04
Budget Book, Fiscal Year 2008	05	04
Budget Book, Fiscal Year 2009	05	05
Budget Book, Fiscal Year 2010	05	05
Budget Book, Fiscal Year 2011	05	06
Budget Book, Fiscal Year 2012	05	06
Budget Book, Fiscal Year 2013	05	07
Budget Book, Fiscal Year 2014	05	07
Budget Book, Fiscal Year 2015	05	08
Budget Book, Fiscal Year 2016	05	08

Series 2: Comprehensive Annual Financial Reports (CAFR), 1994-2015

CAFRs were first created in 1994 to provide citizens, investors, grantor agencies, and other interested parties with reliable financial information about the City. The enclosed data in each report is accurate in all material respects and is reported in a manner that presents fairly the financial position and changes in financial position of the various funds and component units of the City. All disclosures necessary to enable the reader to gain an understanding of the City's activities have been included.

The CAFR is presented in three sections: the introductory section, the financial section, and the statistical section. The introductory section, which is unaudited, includes a letter of transmittal, the City's organizational chart, and a listing of City officials. The financial section includes the independent auditor's report, management's discussion and analysis (MD&A), the basic financial statements, notes to financial statements, and the combining and individual financial statements and schedules. The statistical section, which is unaudited, includes pertinent financial and general information indicating trends for comparative basis fiscal years.

The City's Charter requires an annual audit by an independent certified public accountant. The auditor's report on the basic financial statements is included in the financial section of the reports. In addition to meeting the requirements set forth in State statutes and the Charter, the audit was designed to meet the requirements of the federal Single Audit Act and related OMB Circular 133.

The City's basic financial statements include all entities for which the City is financially accountable and other organizations of the City for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The City's financial statements include three discretely presented component units - the Manchester School District (MSD), the Manchester Development Corporation (MDC), and the Manchester Transit Authority (MTA).

Arranged chronologically by fiscal year. All CAFRs are available digitally; contact the archives for details on accessing digital items from this collection.

Folder Title	Box Number	Folder Number
For 18 Month Period Ended June 30, 1994	01	01
For Fiscal Year Ended June 30, 1995	01	01
For Fiscal Year Ended June 30, 1996	01	02
For Fiscal Year Ended June 30, 1997	01	02
For Fiscal Year Ended June 30, 1998	01	03
For Fiscal Year Ended June 30, 1999	01	03
For Fiscal Year Ended June 30, 2000	01	04
For Fiscal Year Ended June 30, 2001	01	04
For Fiscal Year Ended June 30, 2002	01	05
For Fiscal Year Ended June 30, 2003	01	05
For Fiscal Year Ended June 30, 2004	01	06
For Fiscal Year Ended June 30, 2005	01	06
For Fiscal Year Ended June 30, 2006	01	07
For Fiscal Year Ended June 30, 2007	01	07
For Fiscal Year Ended June 30, 2008	01	08
For Fiscal Year Ended June 30, 2009	01	08
For Fiscal Year Ended June 30, 2010	01	09
For Fiscal Year Ended June 30, 2011	01	09
For Fiscal Year Ended June 30, 2012	01	10
For Fiscal Year Ended June 30, 2013	01	10

For Fiscal Year Ended June 30, 2014	01	11
For Fiscal Year Ended June 30, 2015	01	11

Series 3: Federal Financial and Compliance Reports, 2000-2014

This record series consists of audits that are conducted annually by an independent auditor to report on the city's compliance with various laws and regulations in regards to financial matters. Also known as Federal Single Audit Report. An independent audit is required as per the City Charter.

Arranged chronologically. Reports from 2010-2014 are available digitally. Contact the archives for details on accessing digital items from this collection.

Federal Financial and Compliance Report Year	Box Number	Folder Number
2000	05	09
2001	05	09
2002	05	10
2003	05	10
2004	05	11
2005	05	11
2006	05	12
2008	05	12
2010	05	13
2011	05	13
2012	05	14
2013	05	14
2014	05	15