



City of Manchester Archives
One City Hall Plaza
Manchester, NH 03101
603.624.6455 – mintranuovo@manchesternh.gov
www.manchesternh.gov/archives

Collection Summary

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

Creator: Office of the Treasurer. Finance Department. City of Manchester, NH.

Title: Accounting Records, 1846-1926

Collection Number: 0404.003

Accession Numbers: 2001.4; 2001.6; 2001.8; 2001.9; 2001.11; 2001.12; 2002.12; 2002.13; 2002.14; 2002.15; 2004.19; 2004.40; 2004.42; 2004.43; 2004.44; 2004.45; 2006.18; 2006.19; 2007.1.

Dates: 1846 – 1926

Volume: 78 ledgers

Languages: Collection materials are in English.

Related Collections: Civil War Account Records (0404.002); City Annual Reports.

Access: Access to collection is open to the public. Please contact the archives for an appointment to view materials. Cite the collection number, record series, and inclusive dates when making an appointment.

Materials may be accessible online; please reference the digital note below. Some items are in poor or fragile condition; access may be restricted at the discretion of the archives.

Digital Note: Materials are not accessible online at this time.

Conservation Notes: Not applicable.

Finding Aid Prepared by: Mike Intranuovo, 2017.

Table of Contents

- I. Historical Note ... Page 2**
- II. Collection Description ... Page 3**
- III. Series Descriptions and Inventory ... Page 4-7**

Historical Note

The Office of the Treasurer is the predecessor to the City of Manchester's Finance Department. The Treasurer was an official position when Manchester became a city in 1846, and its duties included acting as the custodian of all money and funds belonging to the City. The Treasurer maintained accounting control over the finances of Manchester, prepared financial reports, and performed other duties relating to budget management and control as required by the City Council.

Collection Description

This collection consists of accounting records that were created by the Office of the Treasurer while conducting official city business. Records consist of handwritten documents bound in volumes or ledgers.

This collection is a comprehensive representation of the City of Manchester's day to day financial history from its incorporation as a city in 1846 through the early 20th Century. It documents specific financial transactions, receipts, and expenditures of the local government while dealing with city departments, city properties, businesses, individuals (such as Civil War soldiers and their families), and other governments. For more specific examples, see the series descriptions on the next page of this finding aid. Additional information containing Manchester's general financial transactions can be found in the city's Annual Reports from the same years.

Ledgers and books are organized together as they were transferred from the Finance Department initially in 2001, as well as in later transfers of records, and reflect the original order they were arranged in by the record creators. Although there are slight differences among the different types of ledgers, much of the content in the various record series overlaps. Although there are no duplicate ledgers or books in the collection, many records document the same financial transactions. Some ledgers within a record series may be titled differently, but still perform the same function. Some record series have ledgers which have inclusive dates that overlap with other ledgers within the same series. Some ledgers will contain a single year, while others may contain several.

Records in this collection are arranged in four series:

- I. Account Ledgers, 1846-1918
- II. Appropriation Ledgers, 1846-1912
- III. Cash Books, 1861-1912
- IV. Receipt/Draft Ledgers, 1849-1902; 1919-1926

The collection does not include payroll records; records of loans, bonds, or stocks; or budgets/annual financial reports.

Series Descriptions

I. Account Ledgers, 1846-1918

(Accessions 2001.9; 2001.12; 2002.14; 2002.15; 2004.19; 2004.40; 2004.42; 2004.44; 2006.18; 2006.19.)

The Treasurer used Account Ledgers to document expenses and income for the city. Some ledgers offer daily entries, while others show a monthly entry. Some ledgers show itemized detail, and some include indexes. Some ledgers document departmental accounts, including but not limited to, the following: City Farm, Schools, Pine Grove Cemetery, Highways and Bridges, City Clerk, Water Department, Board of Health, etc.

Item Note: City Vendors Ledger, 1866-1869

(Accession 2004.40)

This ledger was used to document payments to city vendors for goods and services received. Vendors included companies and individuals. Goods and services included blankets, sperm oil, fish, crockery, and rubber boots. Includes an index.

II. Appropriation Ledgers, 1846-1912

(Accession 2001.11.)

Ledgers documenting appropriations of funds for specific departments or City entities, such as City Hall. They show departmental debts and credits by year. Ledgers also document un-appropriated funds and miscellaneous receipts. Some ledgers include indexes and inserts of loose documents.

III. Cash Books, 1861-1912
(Accessions 2001.6; 2001.8.)

Ledgers documenting general income and expenditures, specifically as cash transactions.

IV. Receipt/Draft Ledgers, 1849-1902, 1919-1926

(Accessions 2001.4; 2002.12; 2002.13; 2004.43; 2004.45; 2007.1.)

Ledgers documenting the city's payments to individuals, city employees, businesses, and other entities. Payments were organized chronologically in groupings called drafts. A draft would encompass a specific amount of time, usually approximately one month, and would document all expenses the city was charged with during that time.

Item Note: HR Chamberlin's Receipt Book, 1858-1861

(Accession 2004.43)

HR Chamberlin, the City Treasurer, personally used this book to document tax monies, licensing fees, police court revenue, and rents.

Item Note: Receipt Book for City Departments, 1919-1926

(Accession 2001.4)

Receipts include payments for milk license fees from the Health Department, taxes collected, tolls from the City Hall telephone, railroad taxes from the State, perpetual care payments from the Cemetery, liquor permits, and dog licensing fees from the City Clerk.