

Records Retention Schedule

ACCOUNTS PAYABLE

Purchase Invoices and Vouchers

RETENTION TIME TABLE

7 years and destroy providing record has been audited

ACCOUNTS RECEIVABLE

Accounts Receivable invoices
audited
Receipts
audited

7 years and destroy providing record has been

7 years and destroy providing record has been

ASSESSMENT RECORDS

Assessment Property cards
Assessment Work roll
Final Assessment Roll
Personal Property Blotters

Until superceded
2 years
Permanent
7 years

BOARD OF REVIEW

Form of Objection to Property Assessment and
supporting documentation
Minutes of the Board of Review
Notice of Determination of the Board of Review

7 years after the final action of the Board of Review
or the completion of appeal and destroy
7 years and then notify the State Historical Society
7 years after the final action of the Board of Review
or the completion of appeal and destroy
7 years after the final action of the Board of Review
or the completion of appeal and destroy

Proceedings of the Board of Review on audio tapes
or as stenographic notes including any transcriptions
thereof

BUDGETS AND AUDITS

Audit Reports
Budget Work Sheets
Final Budget

Permanent
3 years and Destroy
Permanent

BOARD AND COMMITTEE RECORDS

Affidavits of Publication

Retain 3 years and destroy provided affidavits of
publication of ordinance are maintained permanently
in the Ordinance Book

Audio and Video tapes

Retain one year and destroy or erase tape, 90 days if
made only for the purpose of writing the minutes
Minimum period is not established, however some of
these things should be retained permanently like petitions
and lists of citizens serving. Other things like reports and
staff notes go a long way toward providing background
decisions. General Correspondence is especially difficult
to quantify, it definitely depends on what it refers to. To be
safe keep everything except obvious advertising materials
at least three years

General Correspondence

Petitions

Reports of Officers

Staff Notes

Meeting Agendas

Lists of person serving on Commissions,
Committees, Boards, etc.

Minutes of any kind

Ordinance Book

Ordinances and Resolutions

Retain permanently
Retain permanently
Retain permanently

ENGINEERING AND PUBLIC WORKS

Aerial photographs

Annexation plats

Annual Reports

Assessor's Plats

Bench Mark books

Town Maps

excavation plans of private utilities

Field Notes

Final Subdivision plats

House number and address change file

Index to maps

Permits (include permits for the excavation of
streets by private utility companies)

Petitions for street and sewer systems

Retain until superceded and destroy

Permanent

Permanent

Permanent

Permanent

Permanent

Permanent

Permanent

Permanent

Permanent

Permanent

3 years and destroy

2 years and destroy

Preliminary subdivision plats
Profile and grade books
Records of the Plan Commission (includes minutes of the meetings of the board and supporting documents)

ENGINEERING AND PUBLIC WORKS

submitted to the board.
Section corner monument logs
Special assessment calculations
State Highway Aids program records
Street vacations and dedications, copies
Structure plans for municipal buildings and bridges
TV Sewer inspection records
Water, storm and sanitary sewer main maps

FIDELITY BOND

Fidelity Bond
Fidelity Bond Book
Oath of Office

GRANTS DOCUMENTS

JOURNALS, REGISTERS AND LEDGER

Appropriation Journal and vouchers
General Journal
General Ledger
Journal Voucher
Receipts Journal
Trial Balance
Voucher/order register

LEGAL OPINIONS

Legal Opinions

LICENSES AND PERMITS

Applications accepted and rejected:
All liquor and beer related license applications
All other license applications
Cat and Dog licenses reported to County Clerk
Receipts

MUNICIPAL BORROWING

Bond payment register

Bond procedure record
Bond Register
Cancelled Bonds, coupons, and promissory notes
Certificates of destruction

PARKS

Aerial photographs, master park plan, plats
Records of the Park Committee, including minutes
Payroll support records
Supervisors daily report of work completed
Reservation requests

audited

PAYROLL

Annual report of Federal income tax withheld
Cancelled payroll checks
Employee Earning records
Employee enrollment and waiver cards

Retain until superceded by the final plat and destroy
Permanent
Permanent

RETENTION TIME TABLE

n/a
n/a
7 years and destroy provided the record has been audited
Retain for active reference life and destroy
Retain for the life of the structure and notify the State Historical Society
Retain until superceded and destroy
Permanent

5 years after bond expires and destroy
5 years after last bond entered expires and destroy
5 years after the term of office covered by the oath has ended and destroy

15 years and destroy
15 years and destroy
15 years and notify the State Historical Society
15 years and destroy
15 years and destroy
until superceded and destroy
15 years and destroy

Permanent

4 years and destroy
3 years and destroy
3 years and destroy
7 years and destroy

7 years after bond issue expires or final payment of outstanding matured bonds/notes/coupons, whichever is later, and destroy
7 years after bond issue expires and destroy
7 years after bond issue expires and destroy
Until audited and destroy
7 years after bond issue expires or final payment of outstanding matured bonds/notes/coupons, whichever is later, and destroy

Retain permanently
Retain permanently
2 years and destroy providing record has been audited
2 years and destroy
30 days and destroy. If payment receipts are attached, retain 7 years and destroy provided record has been

5 years and destroy
5 years and destroy provided record has been audited
5 years and destroy
2 years after being superceded or terminated and destroy

Employer's Wisconsin Withholding Exemption Certificate
Employee's withholding allowance certificate
Employer's Annual Reconciliation of Wisconsin Income
Tax withheld from wages
Federal Tax Deposit stubs
Payroll Check Register
Payroll Distribution record

PAYROLL

Payroll Support records
Payroll vouchers
Premium due notices
Qtrly report of Federal Income Tax withheld
Quarterly reports, payroll summary
Report of Wisconsin Income Tax withheld
State's Quarterly report of wages paid
Wage and Tax statement, W-2 copies

5 years after being superceded and destroy
5 years after being superceded and destroy
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited

RETENTION TIME TABLE

2 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited
5 years and destroy provided record has been audited

PUBLIC WORKS PROJECTS & CONTRACTS

Affidavit of organization & authority

As-built tracings

Bid Bond

Bid tabulations
Bidders proof of responsibility
completion of the

Bids
the

Blue prints (includes residential blue prints in your
and
possession)

Certified Check

Contract

Master project files

Notice to contractors

Performance bond

Retain in the contract file 7 years after completion of the
project and destroy. For unsuccessful bidders, retain 2
years and destroy.

Retain for the life of the project or structure and notify the
State Historical Society

Retain in the contract file 7 years after completion of the
project and destroy. For unsuccessful bidders, retain 2
years and destroy
2 years and destroy

Retain in the contract file 7 years after

project and destroy. For unsuccessful bidders, retain 2
years and destroy

Retain in the contract file for 7 years after completion of

project and destroy. For unsuccessful bidders, retain 2
years and destroy

Retain until superseded by the as-built tracings

destroy; if no as-built tracings are forthcoming retain for
the life of the building or project and notify the State
Historical society.

Retain until the contract has been signed and return to
bidder

Retain in the contract file 7 years after completion of the
project and destroy

20 years after the life of the structure and notify the State
Historical Society

Retain in the contract 7 years after completion of the
project and destroy. For unsuccessful bidders, retain 2
years and destroy

Retain in the contract file 7 years after completion of the
project and destroy

PURCHASING

Bids, successful
Bids, unsuccessful
Inventory of property
Purchase requisitions
Purchase report

7 years after the contract has expired and destroy
1 year after Purchase Order issued
Retain until superseded and destroy
1 year after purchase order issued
7 years and destroy

REAL PROPERTY RECORDS

Abstracts and Certificates of Title
Deeds
Easements
Leases
Opinions of title
Plats
Title insurance policies
Vacation or alteration of plat

Permanent
Permanent
Permanent
7 years after termination of lease and destroy
Permanent
Permanent
Permanent
Permanent

SALES AND USE TAX

Returns, schedules, work papers, etc.

6 years

SANITATION AND CONSUMER PROTECTION

Complaints and follow-up reports

5 years from the date the complaint was resolved and destroy

Food handling and sale permits

3 years and destroy

Open air burning permits

6 months and destroy

Public swimming pool survey reports, campgrounds and camping survey reports, mobile home park survey reports, recreational and education camp survey reports restaurant and tavern survey reports, hotels, motels, tourist rooms, and rooming houses survey reports, retain dairy case and milk products reports, retail and wholesale food establishment reports, nursing home survey reports, and vending machine survey reports

5 years and destroy

STREETS AND HIGHWAYS

Annual Reports

Retain permanently

Complaint ledger

2 years and destroy

Fuel Usage Reports

2 years after created or superseded and destroy

Heavy equipment and vehicle inventory ledger

Retain for the life of the equipment and/or vehicle or until the inventory ledger is superseded and destroy

Monthly reports

2 years and destroy

Payroll support reports

2 years and destroy

Purchasing records

7 years and destroy provided the record has

been audited

Stock control records

2 years after created or superseded and destroy

Street and sidewalk maintenance and repair records

25 years and destroy

Street operations file

2 years after created or superseded and destroy

Tree planting, inspection, trimming and removal records

25 years and destroy

Vehicle expense reports

Retain for the life of the vehicle and destroy

Vehicle maintenance histories

Retain for the life of the vehicle and destroy

TAX CALCULATION

Certificates of apportionment

3 years and destroy provided the record has been audited

Explanation of property tax credit certification

5 years and destroy provided record has been audited

Final work sheet for determining allowable levy

5 years and destroy provided record has been audited

General property tax certification

5 years and destroy provided record has been audited

Personal property tax roll

Retain 15 years and notify the State Historical Society

Real Property Tax Roll

Retain 15 years and notify the State Historical Society

State shared aid payment notices

6 years & destroy provided record has been audited.

Statement of new special assessments audited

5 years and destroy provided record has been

Statement of sewer service charges

5 years and destroy provided record has been audited

Statement of Taxes

Retain final copy permanently

Tax levy certification of the school district clerk

3 years and destroy provided record has been audited

TAX COLLECTION

Municipal Treasurer's Settlement

5 years and destroy provided record has been audited

Personal Property Tax Roll

15 years and notify the State Historical Society

Receipt Stub Book

7 years and destroy provided record has been audited

Receipts

15 years and destroy

Statement of Taxes remaining unpaid

Retain with the tax roll

Tax Collection Blotters

Retain until audited and destroy

Tax Settlement Receipt

5 years and destroy provided the record has been audited

TREASURER'S RECORDS

All receipts

7 years

Bank credit/debit notices

1 year after audit and destroy

Bank reconciliations

7 years and destroy

Bank statements

7 years and destroy

Cancelled order checks

15 years and destroy

Cashbook

15 years and destroy

Check register

7 years and destroy

Duplicate Deposit tickets

1 year after audit and destroy

Investment records

7 years and destroy

Lists of outstanding checks

7 years and destroy

VOTERS, CAMPAIGN AND ELECTION RECORDS

Active registration cards
Applications for absentee ballots
applications

Retain the active file as long as current
90 days after the election and destroy provided

for federal elections are retained 22 months and destroy

Ballots, voting machine records, tally sheets
Inspector Statement of Defective & Challenged
ballots – Federal Elections
Campaign Financial Reports (EB-2)
Campaign Registration Statements (EB-1)
Cancelled registration cards
Election Notices (Towns)

Retain for 22 months and destroy
6 years and destroy
6 years and destroy
4 years after cancellation and destroy
1 year after the date of the election and destroy
If the election is contested, retain one year after the

contest

has been settled and destroy

Inspectors Statement of Defective and challenged
ballots – Local Elections
Nomination papers
Paper ballots and voting machine recorders-
Local Elections

90 days after the election and destroy
90 days after the election and destroy

primary or
Poll list and Registry list
after

90 days after the election and destroy. Voting machine
recorders may be re-activated 14 days following a
60 days following a spring or general election
2 years after a non-partisan primary or election, 4 years

Tally sheets-Local elections

a partisan primary or election
90 days after the election and destroy

WORK PERMITS

Work permits
age.

Until the child turns 21 years of