

## CHAPTER 40

### RECORDS RETENTION

#### 40.01 PURPOSE.

The purpose of this chapter is to provide a standardization in the Village of Allouez for the retention, destruction and transfer of its records so that the accumulation of records does not become overburdensome.

#### 40.02 ACCOUNTING RECORDS.

##### A. 7 YEARS.

The following records shall be retained for a period of seven (7) years, after which they may be destroyed provided that the records have been audited:

- (1) Purchase invoices.
- (2) Vouchers.
- (3) Accounts receivable invoices.
- (4) Receipts.

##### B. 1 YEAR.

The following records shall be retained for a period of one (1) year after the record has been audited, after which they may be destroyed:

- (1) Collection blotters.

#### 40.03 BANK RECORDS.

##### A. 7 Years.

The following records shall be retained for a period of seven (7) years, after which they may be destroyed:

- (1) Bank statements.
- (2) Cancelled order checks.
- (3) Lists of outstanding checks.
- (4) Check registers.
- (5) Investment records.
- (6) All receipts.

##### B. 1 Year.

The following records shall be retained for a period of one (1) year after the record has been audited, after which they may be destroyed:

- (1) Duplicate deposit tickets.
- (2) Bank credit / debit notices.

40.04 BUDGET AND AUDIT RECORDS.

A. 3 Years.

The following records shall be retained for a period of three (3) years, after which they may be destroyed.

- (1) Budget worksheets.

B. Permanent.

The following records shall be retained permanently:

- (1) Financial budgets.
- (2) Audit reports.

40.05 BOARD OF REVIEW RECORDS.

The following records shall be retained for a period of seven (7) years after final action by the Board of Review or after the completion of an appeal, whichever last occurs, after which they may be destroyed (or erased if tapes):

- (1) Objection to property assessment and its supporting documentation.
- (2) Proceedings of the Board of Review, including but not limited to all recordings in any media and any transcriptions thereof.
- (3) Notice of Determination of the Board of Review.

40.06 BUILDING PERMITS AND INSPECTION RECORDS.

A. 7 Years.

The following records shall be retained for a period of seven (7) years, after which they may be destroyed:

- (1) Permit fee receipts, provided the record has been audited.
- (2) Permit ledgers.

B. 4 Years.

The following records shall be retained for a period of four (4) years, after which they may be destroyed.

- (1) State approved commercial building plans, except that plans for new structures and/or for significant remodeling may be transferred to the State Historical Society subject to its discretion to retain or destroy.

C. 3 Years.

The following records shall be retained for a period of three (3) years, after which they may be destroyed:

- (1) Energy calculation worksheet.

D. Permanent.

The following records shall be retained permanently:

- (1) Applications and permits.
- (2) Code compliance inspection reports.
- (3) Inspection address files.
- (4) Certificates of occupancy, unless superseded whereupon the superseded certificate may be destroyed.
- (5) Zoning Board of Appeals Records, including minutes of the meetings and all supporting documents, except that office reference copies may be destroyed after a period of five (5) years.

40.07 ELECTION RECORDS.

All records, materials and supplies for the following designated periods may be destroyed according to the following schedule, except that if there is a recount or litigation pending with respect to the election, destruction or retention shall be determined by federal or state law, or by Court Order or Judgment:

A. Designation by Clerk:

The following records shall be retained until after the statutory deadline for filing a recount petition (now three business days after completion of the canvass), after which they may be destroyed as directed by the Village Clerk.

- (1) Contents of a blank ballot box and unused ballots and materials.
- (2) Voter serial number slips.

B. 10 Years After the Voting Day for an Election.

- (1) Official canvass statements.

C. 6 Years.

- (1) Campaign registration statements, after the registrant is no longer a candidate.
- (2) Campaign finance reports, after date of receipt.

- D. 4 Years.
  - (1) Registration and poll lists for partisan primaries and general elections.
  - (2) Cancelled registration cards.
- E. 2 Years.
  - (1) Registration and poll lists for non-partisan primaries and elections.
- F. 22 Months (Federal Offices: President, Senator and Congress).
  - (1) Ballots.
  - (2) Applications for absentee ballots.
  - (3) Forms (tally sheets, inspector’s statements, nomination papers, etc.)
  - (4) Election notices.
  - (5) Proofs of publication and correspondence relating to publications.
- G. 22 Months (Federal, State, County and Local Offices).
  - (1) Recorded data transferred from recording units on electronic voting equipment.
- H. 1 Year (State, County and Local Offices).
  - (1) Election notices.
  - (2) Proofs of publication and correspondence relating to publications.
- I. 90 Days (State, County and Local Offices).
  - (1) Applications for absentee ballots.
  - (2) Forms (tally sheets, inspector’s statements, nomination papers, etc.)
- J. 30 Days (State, County and Local Offices).
  - (1) Ballots.
- K. 21 Days After General Election.
  - (1) Data from a detachable recording unit on electronic voting equipment, provided the information has been transferred to a retrievable recorded medium.
- L. 14 Days After Primary Election.
  - (1) Data from a detachable recording unit on electronic voting equipment, provided the information has been transferred to a retrievable recorded medium.
- M. Designation by Governor (if a special election is called).
  - (1) Data from a detachable recording unit on electronic voting equipment, provided the information has been transferred to a retrievable recorded medium.

40.08 ENGINEERING AND PUBLIC WORKS RECORDS.

A. Permanent.

The following records shall be retained permanently:

- (1) Field notes.
- (2) Benchmark books.
- (3) Section corner monument logs.
- (4) Village maps.
- (5) Water, storm and sanitary sewer main maps.
- (6) Profile and grade books.
- (7) Excavation plans of private utilities.
- (8) Index to maps.
- (9) Final subdivision plats.
- (10) Annexation plats.
- (11) Assessor's plats.
- (12) Annual reports.
- (13) House number and address change files.
- (14) Street vacations and dedications.

B. Until Superseded.

The following records shall be retained until superseded by a more recent photograph, document, record or final plat, after which they may be destroyed:

- (1) Aerial photographs.
- (2) Preliminary subdivision plats.
- (3) TV sewer inspection records.

C. Retention for Term.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- (1) Special assessment calculations – 10 years.
- (2) State highway aids program, provided that the record has been audited – 7 years.

- (3) Permits, including permits for the excavation of streets by private utility companies – 3 years.
- (4) Petitions for street and sewer systems – 2 years.

D. Miscellaneous.

Structural plans for municipal buildings and bridges shall be retained for the life of the structure, after which they shall be transferred to the State Historical Society subject to its discretion to retain or destroy.

40.09 FIDELITY BOND RECORDS.

A. 5 Years.

The following records shall be retained for a period of five (5) years after the event specified, after which they may be destroyed:

- (1) Fidelity bond (after bond expires).
- (2) Fidelity bond book (after last bond entered expires).
- (3) Oaths of office (after end of term of service covered by the oath).

40.10 JOURNAL, REGISTER, AND LEDGER RECORDS.

A. 15 Years.

The following records shall be retained for a period of fifteen (15) years, after which they may be destroyed:

- (1) Receipts journals.
- (2) Voucher / order registers.
- (3) General journals.
- (4) Journal vouchers.
- (5) Appropriation journals.
- (6) Appropriation journal vouchers.

B. Miscellaneous.

- (1) General ledgers shall be retained for a period of fifteen (15) years, after which they shall be transferred to the State Historical Society subject to its discretion to retain or destroy.
- (2) Trial balances shall be retained until audited, after which they may be destroyed.

40.11 LEGAL OPINIONS.

- A. Legal opinions shall be retained permanently.

40.12 LICENSE AND PERMIT RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Receipts – 7 years.
- B. Liquor and beer related license applications (accepted and rejected) – 4 years.
- C. Liquor and beer related license stubs – 4 years.
- D. License applications (accepted and rejected), not liquor or beer related – 3 years.
- E. License stubs, not liquor or beer related – 3 years.
- F. Dog licenses report to County Clerk by Treasurer – 3 years.
- G. Cat licenses monthly report – 1 year after audit.

40.13 MUNICIPAL BORROWING RECORDS.

- A. 7 Years.

The following records shall be retained for a period of seven (7) years after the bond issue expires, after which they may be destroyed:

- (1) Bond procedure records.
- (2) Bond registers.

- B. 7 Years – Payment.

The following records shall be retained for a period of seven (7) years after the bond issue expires, or after payment of all outstanding matured bonds, notes and coupons, whichever is later, after which they may be destroyed:

- (1) Bond payment registers.
- (2) Certificates of destruction.

- C. Miscellaneous.

Cancelled bonds, coupons and promissory notes shall be retained until they are audited, after which they may be destroyed.

40.14 PARK RECORDS.

- A. 25 Years.

The following records shall be retained for a period of twenty-five (25) years, after which they may be destroyed:

- (1) Tree planting and removal records.

B. Permanent.

The following records shall be retained permanently, or may be transferred to the State Historical Society subject to its discretion to retain or destroy:

- (1) Master park plans.
- (2) Plats.
- (3) Aerial photographs.

40.15 PAYROLL RECORDS.

A. 5 years – Audit.

The following records shall be retained for a period of five (5) years, after which they may be destroyed provided they have been audited:

- (1) Payroll check registers.
- (2) Payroll distribution records.
- (3) Payroll vouchers.
- (4) Cancelled payroll checks.
- (5) Wage and tax statements.
- (6) Reports of Wisconsin income tax.
- (7) Employer's annual reconciliation of Wisconsin income tax withheld from wages.
- (8) Federal deposit tax stubs.
- (9) Quarterly report of federal income tax withheld.
- (10) Wisconsin quarterly report of wages paid.
- (11) Monthly memorandum reports.
- (12) Quarterly reports, payroll summaries.
- (13) Premium due notices.

B. Miscellaneous.

The following records shall be retained for the period of time designated after which they may be destroyed:

- (1) Employee earning records – 5 years.

- (2) Annual report of federal income tax withheld – 5 years.
- (3) Employee's Withholding Allowance Certificate – 5 years after being superseded.
- (4) Employee's Wisconsin Withholding Exemption Certificate – 5 years, whichever is latest.
- (5) Employee enrollment and waiver card – 2 years after being superseded or after employee is no longer employed.
- (6) Payroll support records – 2 years, provided records have been audited.

40.16 PUBLIC SAFETY DEPARTMENT RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed (or erased if tapes):

- A. Citations and accompanying documentation sent through the Allouez Municipal Court – 7 years.
- B. Court statistical reports – 7 years.
- C. Municipal Court correspondence – 7 years.
- D. Fire and rescue incident reports – 7 years.
- E. Investigation and citation records, ordinance violation citation – 2 years.
- F. Parking tickets – 1 year.
- G. Uniform traffic citations – 1 year after being closed, disposed of or cancelled.
- H. Electronic recordings of court proceedings which were not appealed – 6 months.

40.17 PUBLIC WORKS PROJECTS AND CONTRACTS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Successful bidders:
  - (1) Notice to contractors – 7 years after completion of project.
  - (2) Bid bond – 7 years after completion of project.
  - (3) Bidder's proof of responsibility – 7 years after completion of project.
  - (4) Bids – 7 years after completion of project.
  - (5) Affidavit of organization and authority – 7 years after completion of project.
  - (6) Performance bond – 7 years after completion of project.

B. Unsuccessful bidders:

- (1) Notice to contractors – 2 years.
- (2) Bid bond – 2 years.
- (3) Bidder's proof of responsibility – 2 years.
- (4) Bids – 5 years.
- (5) Affidavit of organization and authority – 2 years.

C. Miscellaneous.

- (1) Certified check – return to bidder after contract is signed.
- (2) Bid tabulations – 2 years.
- (3) Performance bond – 7 years after completion of project.
- (4) Contract – 7 years after completion of project.
- (5) Blueprints – until superseded by as-built tracings.
- (6) Master project files – 20 years; except files of architecturally or culturally significant projects shall be offered to the State Historical Society subject to its discretion to retain or destroy.

40.18 PURCHASING RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Purchase orders – 7 years.
- B. Receiving reports – 7 years.
- C. Successful bids – 7 years after the contract has expired.
- D. Purchase requisitions – 1 year after audit.
- E. Unsuccessful bids – 1 year after audit.
- F. Inventory of property – until superseded.

40.19 REAL ESTATE DOCUMENTS.

A. Permanent Retention.

The following records shall be retained permanently.

- (1) Deeds.
- (2) Opinions of Title.

- (3) Abstracts and Certificates of Title.
- (4) Title insurance policies.
- (5) Plats.
- (6) Easements.
- (7) Vacations or alterations of plats.

B. Miscellaneous.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- (1) Leases – 7 years after termination.

40.20 SPECIAL ASSESSMENT RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Final resolutions – permanent retention.
- B. Statement of new special assessments – 5 years, provided record has been audited.
- C. Preliminary resolution – 2 years, provided a copy is on file with the public works project records.
- D. Report on special assessment projects – 2 years, provided a copy is on file with the public works project records.
- E. Waiver of special assessment notice and hearing – 1 year or 1 year after final resolution is approved, whichever is longest.
- F. Certified special assessment rolls – 7 years or until all assessments are collected, whichever is longest.
- G. Special assessment payment registers – 7 years or until all assessments are collected, whichever is longest.

40.21 STREET AND HIGHWAY RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Street and sidewalk maintenance and repair records – 25 years.
- B. Purchasing records – 7 years, provided the record has been audited.
- C. Street operations files – 2 years after created or superseded.
- D. Fuel usage reports – 2 years, provided the record has been audited.

- E. Vehicle usage reports – 2 years, provided the record has been audited.
- F. Heavy equipment and vehicle inventory ledgers – for life of equipment or vehicle, or until the inventory ledger is superseded.
- G. Vehicle maintenance histories – for the life of the vehicle.
- H. Vehicle expense reports – for the life of the vehicle.

40.22 TAX CALCULATION RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed provided they have been audited:

- A. Tax levy certifications of the School District Clerk – 3 years.
- B. Certificates of apportionment – 3 years.
- C. State shared aid payment notices (including s.79.03 state shared revenue account; s.79.16 state shared revenue account supplement; s.79.20 tax base loss supplement; s.70.996 exempt manufacturing machines and equipment aid; original and revised estimates, and notice of preliminary and final distribution, where applicable) – 6 years.
- D. Final worksheets for determining allowable levy – 5 years.
- E. Statement of taxes – for permanent retention, or transfer to State Historical Society subject to its discretion to retain or destroy.
- F. Statements of new special assessments – 5 years.
- G. Statements of new sewer service charges – 5 years.
- H. General property tax credit certifications – 5 years.
- I. Explanations of property tax credit certifications – 5 years.
- J. Personal property tax rolls – 15 years, after which transfer to State Historical Society subject to its discretion to retain or destroy (if postponed or delinquent taxes are not transferred to the County Treasurer).

40.23 TAX COLLECTION RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed provided they have been audited:

- A. Receipts – 7 years.
- B. Receipt sub books – 7 years.
- C. Tax collection blotters – until after audit.
- D. Statement of taxes remaining unpaid – to be retained with tax roll.
- E. Tax settlement receipt – 5 years.

- F. Municipal treasurer's settlements – 5 years.
- G. Personal property tax roll – 15 years, after which transfer to State Historical Society subject to its discretion to retain or destroy (if postponed or delinquent taxes are not transferred to the County Treasurer).

40.24 TREASURER'S RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Cashbooks – 15 years.
- B. Bank reconciliations – 7 years.
- C. Bank statements – 7 years.
- D. Cancelled order checks – 7 years.
- E. Lists of outstanding checks – 7 years.
- F. Check registers – 7 years.
- G. Investment records – 7 years.
- H. Receipts – 7 years.
- I. Duplicate deposit tickets – 1 year after audit.
- J. Bank credit / debit notices – 1 year after audit.

40.25 VILLAGE BOARD AND COMMITTEE RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed (or erased if tapes):

- A. Minute books – for permanent retention, or transfer to State Historical Society subject to its discretion to retain or destroy.
- B. Recorded media (including audio tapes, video tapes, and recordings in any other media) – 90 days if made only for the purpose of writing the minutes; 1 year for all other purposes.
- C. Ordinances – retain permanently.
- D. Resolutions – retain permanently.
- E. Ordinance books – retain permanently.
- F. Affidavits of publication of ordinances – retain permanently in the ordinance book.
- G. Affidavits of publication of other than ordinances – 3 years.

40.26 WATER DEPARTMENT RECORDS.

The following records shall be retained for the period of time designated, after which they may be destroyed:

- A. Water stubs – 2 years.
- B. Receipts of current billings – 2 years.
- C. Customer’s ledgers of municipal utilities – 2 years.
- D. All other utility records – 7 years, or such retention period as required by the Public Service Commission, whichever is longest.
- E. Water quality laboratory tests (including deep well and landfill well water analysis detail and summary reports, chemical and bacteriological analysis of municipal drinking water detail and summary reports, municipal drinking water fluoride analysis, and water quality control readings) – 5 years, or 1 year if information has been transferred to a permanent test site location file.