

Chapter 243

RECORDS

[HISTORY: Adopted by the Town Board of the Town of Scott as indicated in article histories. Amendments noted where applicable.]

ARTICLE I Records Retention and Disposition [Adopted 12-9-2008]

§ 243-1. Financial records. ¹

Town officers may destroy the following nonutility records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by an auditor licensed under Ch. 442, Wis. Stats., but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to § 16.61(3)(e), Wis. Stats., and then after such shorter period:

- A. Per the Wisconsin Municipal Records Retention Schedule (Sections 11-3 through 11-10) attached hereto and made part of this article.²

§ 243-2. Utility records. ³

Town officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by an auditor licensed under Ch. 442, Wis. Stats., subject to state Public Service Commission regulations, but not less than seven years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to § 16.61(3)(e), Wis. Stats., and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers may be destroyed after two years:

- A. Per the Wisconsin Municipal Records Retention Schedule (Sections 11-3 through 11-10) attached here to and made part of this article.⁴

§ 243-3. Other records.

Town officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than seven years after the record was effective unless another period has been set by statute, and then after such a period, or

¹. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

². Editor's Note: The Municipal Records Retention Schedule is included at the end of this chapter.

³. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

⁴. Editor's Note: The Municipal Records Retention Schedule is included at the end of this chapter.

unless a shorter period has been fixed by the State Public Records Board pursuant to § 16.61(3)(e), Wis. Stats., and then after such a shorter period:

- A. Per the Wisconsin Municipal Records Retention Schedule (Sections 11-3 through 11-10) attached hereto and made part of this article.⁵

§ 243-4. Historical society notification.

Prior to the destruction of any public record described herein, at least 60 days' notice in writing shall be given the State Historical Society of Wisconsin.

§ 243-5. Retention period.

This article shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or state administrative regulations.

⁵. Editor's Note: The Municipal Records Retention Schedule is included at the end of this chapter.

RECORDS

243 Attachment 1

Town of Scott

Wisconsin Municipal Records Retention Schedule

Retention Time Table	
Accounts Payable	
Purchase invoices	7 years and destroy, provided record has been audited
Vouchers	7 years and destroy, provided record has been audited
Accounts Receivable	
Accounts receivable invoices	7 years and destroy, provided record has been audited
Collection blotters	1 year after audit and destroy
Receipts	7 years and destroy, provided record has been audited
Assessment Records	
Assessment property cards	Until superseded
Assessment work roll	2 years
Final assessment roll	Permanent
Personal property blotters	7 years
Board of Review	
Form of objection to property assessment and supporting documentation	7 years after the final action of the Board of Review or the completion of appeal and destroy
Minutes book of Board of Review	7 years and then notify the State Historical Society
Notice of determinations of the Board of Review	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	7 years after the final action of the Board of Review or the completion of appeal and destroy

SCOTT CODE

	Retention Time Table
Budgets and Audits	
Audit reports	Permanent
Budget worksheets	3 years and destroy
Final budget	Permanent
Minutes of the Board of Estimates	Permanent
Building Permits and Inspections	
Applications and permits	For life of structure
Certificates of occupancy	Retain until superseded and destroyed
City Attorney's case file, copy	1 year after the case has been closed and destroy
Code compliance inspection reports	For life of structure
Energy calculation worksheets	3 years and destroy
Inspection address file	For life of structure
Permit fee receipts	7 years and destroy, provided record has been audited
Permit ledger	7 years and destroy
Quarter section maps, copies	Retain until superseded and destroy
Records of the Building Board of Appeals (including minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent; retain office reference copies 5 years and destroy
Records of the Plan Commission (including minutes of the meetings of the Commission and supporting documents submitted to the Commission)	Permanent
Records of the Zoning Board of Appeals (includes minutes of the meetings of the Board and supporting documents submit to the Board)	Permanent; retain office reference copies 5 years and destroy
Sign Code Advisory Committee minutes	Permanent
State-approved commercial building plans	4 years and notify the State Historical Society

RECORDS

	Retention Time Table
Council, Committee and Board Records	
Affidavits of publication	Retain 3 years and destroy, provided affidavits of publication of ordinance are maintained permanently in the Ordinance Book
Audio- and videotapes	Retain 1 year and destroy or erase tape, 90 days if made only for the purpose of writing the minutes
General correspondence	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 to 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.
Petitions	
Reports of officers	
Staff notes	
Meeting agendas	
Lists of persons serving on Commissions, Committees, Boards, etc.	
Minutes of any kind	Retain permanently
Ordinance book	Retain permanently
Ordinances, resolutions	Retain permanently
Engineering and Public Works	
Aerial photographs	Retain until superseded and destroy
Annexation plats	Permanent
Annual reports	Permanent
Assessor's plats	Permanent
Benchmark books	Permanent
City map	Permanent
Excavation plans of private utilities	Permanent

SCOTT CODE

	Retention Time Table
Field notes	Permanent
Final subdivision plats	Permanent
House number and address change file	Permanent
Index to maps	Permanent
Permits (include permits for the excavation of streets by private utility companies)	3 years and destroy
Petitions for street and sewer systems	2 years and destroy
Preliminary subdivision plats	Retain until superseded by the final plat and destroy
Profile and grade books	Permanent
Records of the Board of Public Works (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent
Records of the Plan Commission (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent
Records of the Zoning Board of Appeals (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent
Section corner monument logs	Permanent
Special assessment calculations	2 years and destroy
State highway aids program records	7 years and destroy, provided the record has been audited
Street vacations and dedications, copies	Retain for active reference life and destroy
Structure plans for municipal buildings and bridges	Retain for life of the structure and notify the State Historical Society
TV sewer inspections records	Retain until superseded and destroy
Water, storm, and sanitary sewer main maps	Permanent
Fidelity Bond	
Fidelity bond	5 years after bond expires and destroy
Fidelity bond book	5 years after last bond entered expires and destroy

RECORDS

Retention Time Table	
Oath of office	5 years after the term of service covered by the oath has ended and destroy
Journals, Registers and Ledgers	
Appropriation journal	15 years and destroy
Appropriation journal voucher	15 years and destroy
General journal	15 years and destroy
General ledger	15 years and notify State Historical Society
Journal voucher	15 years and destroy
Receipts journal	15 years and destroy
Trial balance	Until audited and destroy
Voucher/Order register	15 years and destroy
Legal Opinions	
Legal opinions	Permanent
Licenses and Permits	
Applications accepted and rejected:	
All liquor- and beer-related license applications	4 years and destroy
All other license applications	3 years and destroy
Cat and dog licenses monthly reported to County Clerk (by Treasurer)	3 years and destroy
License stubs:	
All liquor- and beer-related license stubs	4 years and destroy
All other stubs	3 years and destroy
Receipts	7 years and destroy
Municipal Borrowing	
Bond payment register	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
Bond procedure record	7 years after bond issue expires and destroy
Bond register	7 years after bond issue expires and destroy
Cancelled bonds, coupons, and promissory notes	Until audited and destroy

SCOTT CODE

	Retention Time Table
Certificates of destruction	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
Parks	
Aerial photographs	Retain permanently
Master park plan	Retain permanently
Master reservation book	2 years and destroy
Payroll support records	2 years and destroy, provided record has been audited
Plats	Retain permanently
Records of the Board of Park Commissioners (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Retain permanently
Reservation requests	30 days and destroy; if payment receipts are attached, retain 7 years and destroy, provided record has been audited
Supervisor's daily report of work completed	2 years and destroy
Payroll	
Annual report of federal income tax withheld	5 years and destroy
Cancelled payroll checks	5 years and destroy, provided record has been audited
Employee earning records	5 years and destroy
Employee enrollment and waiver cards	2 years after being superseded or terminated and destroy
Employee's Wisconsin withholding exemption certificate	5 years after being superseded and destroy
Employee's withholding allowance certificate	5 years after being superseded and destroy
Employer's annual reconciliation of Wisconsin income tax withheld from wages	5 years and destroy, provided record has been audited
Federal deposit tax stubs	5 years and destroy, provided record has been audited
Monthly memorandum report	5 years and destroy, provided record has been audited

RECORDS

	Retention Time Table
Payroll check register	5 years and destroy, provided record has been audited
Payroll distribution record	5 years and destroy, provided record has been audited
Payroll support records	2 years and destroy, provided record has been audited
Payroll voucher	5 years and destroy, provided record has been audited
Premium-due notices	5 years and destroy, provided record has been audited
Quarterly report of federal income tax withheld	5 years and destroy, provided record has been audited
Quarterly report, payroll summary	5 years and destroy, provided record has been audited
Report of Wisconsin income tax withheld	5 years and destroy, provided record has been audited
State's quarterly report of wages paid	5 years and destroy, provided record has been audited
Wage and tax statement	5 years and destroy, provided record has been audited
Public Works Projects and Contracts	
Affidavit of organization and authority	Retain in the contract file 7 years after completion of the project and destroy; for unsuccessful bidders, retain 2 years and destroy
As-built tracings	Retain for the life of the project or structure and notify the State Historical Society
Bid bond	Retain in the contract file 7 years after completion of the project and destroy; for unsuccessful bidders, retain 2 years and destroy
Bid tabulations	2 years and destroy
Bidder's proof of responsibility	Retain in the contract file 7 years after completion of the project and destroy; for unsuccessful bidders, retain 2 years and destroy

SCOTT CODE

	Retention Time Table
Bids	Retain in the contract file 7 years after completion of the project and destroy; for unsuccessful bidders, retain 2 years and destroy
Blueprints (includes residential blueprints in your possession)	Retain until superseded by the as-built tracings and destroy; if no as-built tracings are forthcoming, retain for the life of the building or project and notify the State Historical Society
Certified checks	Retain until the contract has been signed and return to bidder
Contracts	Retain in the contract file 7 years after completion of the project and destroy
Master project files	20 years after the life of the structure and notify the State Historical Society
Notice to contractors	Retain in the contract file 7 years after completion of the project and destroy; for unsuccessful bidders, retain 2 years and destroy
Performance bonds	Retain in the contract file 7 years after completion of the project and destroy
Purchasing	
Bids, successful	7 years after the contract has expired and destroy
Bids, unsuccessful	1 year after purchase order issued
Inventory of property	Retain until superseded and destroy
Purchase orders	7 years and destroy
Purchase requisitions	1 year after purchase order issued
Receiving report	7 years and destroy
Real Property Records	
Abstracts and certificates of title	Permanent
Deeds	Permanent
Easements	Permanent
Leases	7 years after termination of lease and destroy
Opinions of title	Permanent
Plats	Permanent

RECORDS

	Retention Time Table
Title insurance policies	Permanent
Vacation or alteration of plat	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, tourists rooms, and rooming houses survey reports, retail dairy case and milk products reports, retail and wholesale food establishment reports, nursing home survey reports, and vending machines survey reports	5 years and destroy
Request to declare a medical emergency	3 years and destroy
Restaurant license applications	3 years and destroy
Retail dairy products licenses	3 years and destroy
Septic tank permits	Permanent
Utility disconnections in private residence investigation reports	3 years and destroy
Weights and measures, field test reports and package weighting reports	3 years and destroy
Special Assessments	
Certified special assessment roll	Retain until all assessments are collected or 7 years, whichever is longer
Final resolution	Permanent
Preliminary resolution	2 years and destroy, provided a copy of the report is on file with the public works project records

SCOTT CODE

	Retention Time Table
Report on special assessment notice and hearing	2 years and destroy, provided a copy of the report is on file with the public works project records
Special assessment payment register	Retain until all assessments are collected or 7 years, whichever is longer
Statement of new special assessments	5 years and destroy, provided record has been audited
Waiver of special assessment notice and hearing	1 year and destroy, or retain 1 year after the final audit resolution is approved 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 records	2 years and destroy
Purchasing records	7 years and destroy, provided 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 record has been audited
Explanation of property tax credit certification	5 years and destroy, provided record has been audited

RECORDS

	Retention Time Table
Final worksheet for determining allowable levy	5 years and destroy, provided record has been audited
General property tax credit 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	This record is transferred to the County Treasurer
State shared aid payment notices, any and all	Retain 6 years and destroy, provided record has been audited
Statement of new special assessments	5 years and destroy, provided record has been audited
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	
Escrow account list	Retain until superseded and destroy
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	For cities and villages, retain 7 years and destroy, provided record has been audited; for towns, retain 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 record has been audited
Treasurer's Records	
All receipts	7 years
Bank credit/debit notices	1 year after audit and destroy

SCOTT CODE

	Retention Time Table
Bank reconciliation	7 years and destroy
Bank statements	7 years and destroy
Cancelled order checks	7 years and destroy
Cashbook	15 years and destroy
Check register	7 years and destroy
Daily cash drawer reconciliation	1 year after audit 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
Utility Records (Sewer, Water and Electric)	
Collection reports, summaries, bill stubs, bill copies, customer account adjustments, high bill complaints	3 years
Customer applications, contracts, deposit records, interest receipts	3 years
Customer ledgers, bill summaries, trial balances, account indices	3 years
Meter reading records	2 years
Records of inventory, inventory disposition and scrap	3 years
Revenue summaries	6 years
Water quality laboratory tests (deep well and landfill well water analyses detail and summary reports; chemical and bacteriological analyses of municipal drinking water detail and summary reports; municipal drinking water fluoride analyses; swimming pool water bacteriological analyses; public bathing beach water bacteriological analyses; and water quality control readings)	Retain individual sample records 5 years; if information has been transferred to a permanent test site location file, retain for 1 year and destroy
Voter, Campaign and Election Records	
Active registration cards	Retain the active file as long as current
Applications for absentee ballots	90 days after the election and destroy, provided applications for federal elections are retained 22 months and destroyed

RECORDS

	Retention Time Table
Ballots, voting machine records, tally sheets, inspector statement of defective and challenged ballots – federal elections	Retain for 22 months and destroy
Campaign Financial Reports (EB-2)	6 years and destroy
Campaign Registration Statements (EB-1)	6 years and destroy
Cancelled registration cards	4 years after cancellation and destroy
Certificate listing candidates nominated by caucus	90 days after the election and destroy
Election notices in cities and villages	90 days after the election and destroy
Election notices in towns	1 year after the date of the election and destroy; if the election is contested, retain 1 year after the contest has been settled and destroy
Inspector statement of defective and challenged ballots – local elections	90 days after the election and destroy
Nomination papers	90 days after the election and destroy
Paper ballots and voting machine recorders – local elections	90 days after the election and destroy. Voting machine recorders may be reactivated 14 days following a primary or 60 days following a spring or general election.
Poll list and registry list	2 years after a nonpartisan primary or election; 4 years after partisan primary or election
Tally sheets – local elections	90 days after the election and destroy
Work Permits	
Work permits	Until the child turns 21

NOTE OF CAUTION: In spite of (and "notwithstanding") this retention schedule, if the records you are considering to discard have anything to do with a state or federal grant or federal pass-through money – Wisconsin Fund, Wisconsin Development Fund, Community Development Block Grant, Urban Development Block Grants, EPA, EDA, etc., contact the grant agency first. As a rule of thumb, do not even think about discarding these kinds of documents unless 10 years have passed.