

Schedule #8

Records Management Handbook: Guidelines and Approved Retention and Disposal Schedule for Cities and Villages

Note: Schedule #8, [Records Management Handbook: Guidelines and Approved Retention and Disposal Schedule for Cities and Villages](#) is an approved schedule*. However, there have been significant changes regarding its updating. Instead of updating the entire schedule, the State of Michigan's Records Management Services has updated parts of it in sections, as separate schedules.

If you have adopted and used Schedule #8, you now need to adopt the separate schedules that have superseded sections of this book. For example, the [Elections schedule](#) (schedule #23) and the [Clerks schedule](#) (schedule #24) have superseded sections of Schedule #8, [Records Management Handbook: Guidelines and Approved Retention and Disposal Schedule for Cities and Villages](#).

Not all the new schedules promulgated by Records Management Services supersede sections of the *Records Management Handbook*. Schedules such as [Public Libraries](#) (schedule # 17) and [Human Resources](#) (schedule #26) are new, and were never a part of the original general schedule. You should look over the [list of general schedules](#) and adopt the schedules that are appropriate for your municipality.

*The schedule in this handbook has been pre-approved by the State of Michigan. It contains the usual documents found in most municipal departments. For questions on this schedule, contact:

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**Michigan State Administrative Board Approval
General Record Retention and Disposal Schedule #8**

This suggested schedule provides for the disposition of the usual records found in city and village offices. If a city or village elects to adopt this schedule, its public officials shall maintain its records for the retention periods specified herein. A record not listed herein shall not be destroyed without the submission of a separate retention and disposal schedule in accordance with sections 399.5 and 750.491 of the Michigan Compiled Laws. The forms and instructions needed to prepare separate schedules may be obtained from Appendix A.

Date: April 7, 1998

(signed) **APPROVED**
State Administrative Board

Date: 3 March 1998

(signed) Sandra S. Clark
Michigan Historical Center

Date: March 17, 1998

(signed) Richard L. Budumann
Treasury Department
Local Audit and Finance Division

Introduction

Public Records

The Michigan Freedom of Information Act (FOIA) ([MCL 15.231-15.246](#)) defines public records as recorded information “prepared, owned, used, in the possession of, or retained by a public body in the performance of an official function, from the time it is created.”

Retention and Disposal Schedules

Michigan law (MCL [399.5](#) and [750.491](#)) requires that all public records be listed on an approved Retention and Disposal Schedule that identifies the minimum amount of time that records must be kept to satisfy administrative, legal, fiscal and historical needs. Local situations may require retention beyond the periods listed, and nothing prevents an office from retaining records longer than the specified period of time. Schedules also identify when records may be destroyed, and when certain records can be sent to the Archives of Michigan for permanent preservation. *Records cannot be destroyed unless their disposition is authorized by an approved Retention and Disposal Schedule.* All schedules are approved by the Records Management Services, the Archives of Michigan and the State Administrative Board. There are two types of schedules that government agencies may use:

- A “general schedule” will cover records that are common to a particular type of government agency, such as a clerk’s office. General schedules may not address every single record that a particular office may have in its possession. *General schedules do not mandate that any of the records listed on the schedule be created.* However, if they are created in the normal course of business, the schedule establishes a **minimum** retention period for them. Local governments are not required by law to adopt general schedules once they are approved by the State of Michigan; they can and should be used by local government agencies once they are approved. All general schedules approved by the State of Michigan are available online at <http://www.michigan.gov/recordsmanagement/>.
- Any record that is not covered by a general schedule must be listed on an “agency-specific schedule” that will address records that are unique to a particular government agency. Agency-specific schedules always supersede general schedules. Agency-specific schedules only address the records of the agency named on the schedule, and may not be used by another agency.

Unofficial Documents

General Schedule #1 addresses the retention of “nonrecord” materials. These documents are broadly defined as drafts, duplicates, convenience copies, publications and other materials that do not document agency activities. These materials can be disposed of when they have served their intended purpose. Government agencies

need to identify the “office of record” when multiple offices possess copies of the same record. The “office of record” is responsible for following the retention period that is specified, duplicates do not need to be retained. A more comprehensive definition of “nonrecords” can be found in the approved schedule (available online at http://www.michigan.gov/documents/hal_mhc_rms_GS1_local_110758_7.pdf).

Record Maintenance

Records can exist in a wide variety of formats, including paper, maps, photographs, microfilm, digital images, e-mail messages, databases, etc. The retention periods listed on this general schedule do not specify the format that the record may exist in, because each government agency that adopts this schedule may choose to retain its records using different recording media. Government agencies are responsible for ensuring that all of their records (regardless of format) are properly retained and remain accessible during this entire retention period. All records need to be stored in a secure and stable environment that will protect them from tampering, damage and degradation. Electronic records are dependent upon specific hardware and software to be accessed and used. It is important to understand that the original technology that is used to create electronic records will eventually become obsolete. As a result, government agencies should work with their information technology staff to develop preservation plans for retaining electronic records with long-term (more than 10 years) retention requirements. Various laws (including the Records Reproduction Act, [MCL 24.401-24.406](#)) identify acceptable formats for retaining public records; agencies are responsible for understanding and complying with these laws.

Suspending Destruction

Government agencies must immediately cease the destruction of all relevant records (even if destruction is authorized by an approved Retention and Disposal Schedule) if they receive a FOIA request, if they believe that an investigation or litigation is imminent, or if they are notified that an audit, investigation or litigation has commenced. If relevant records exist in electronic formats (such as e-mail, digital images, word processed documents, databases, backup tapes, etc.), the agency may need to notify its information technology staff. Failure to cease the destruction of relevant records could result in penalties.

We Can Help!

The State of Michigan Records Management Services is available to assist government agencies with their questions about record retention and acceptable recording media. Agencies may contact the Records Management Services at (517) 335-9132. Additional information is also available from the Records Management Services' website <http://www.michigan.gov/recordsmanagement/>, including records management manuals, general schedules, e-mail retention guidelines, microfilming standards and digital imaging standards, etc.

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Section One: General Records -- All Offices

Note about record series that are crossed out: Duplicate copies of official records are considered to be “nonrecords.” Their retention is governed by General Schedule #1: Nonrecord Material Defined (approved 11-16-2004).

The retention of official accounting records are governed by General Schedule #31: Local Government Financial Records (approved 4-7-2009), and the retention of official personnel records are governed by General Schedule #26: Local Government Human Resources (approved 10-7-2008).

Record Series	Minimum Retention Period	Disposition
Accounting Records:		
(Copies only — see individual Department Sections for retention periods for originals.)		
Bids	Audit	
Checks	Audit	
Cost Distribution Records	Audit	
Daily Income Reports	Audit	
Daily Time Reports	Audit	
Delivery Slips (purchases)	Audit	
Gas and Oil inventory	Audit	
Gas Tickets	Audit	
Invoices	Audit	
Invoices — Capital Outlay	2 yrs after disposal of property or 6 yrs after purchase, whichever is later	
Purchase Orders	Audit	
Receipts	Audit	
Requisitions	Audit	
Rental Fee Records	Audit	
Time Cards	Audit	
Vouchers	Audit	
Work Orders	Audit	
Administrative Records:		
Annual Reports	Permanent	If changed, contact Archives of Michigan
Correspondence and Memoranda		
a. General or Routine	2 yrs	
b. Policy	Permanent	If changed, contact Archives of Michigan
Minutes of Council, Boards, Commissions, Committees and other official groups	Permanent	If changed, contact Archives of Michigan
Personnel Records:		
(use for all offices except Finance Office and Central Personnel Office. If there is no Central Personnel Office, then use the schedule for Personnel office — Section O):		
Employee Folder		

Record Series	Minimum Retention Period	Disposition
a. Current Employee	Permanent	
b. Separated Employee	Transfer to Central Office upon separation	
Job Description and Salary Schedules	Current	
Photographic Records:		
Prints (identify fully)	Current needs	Transfer selected to Archives of Michigan
Negatives (identify fully)	Permanent	
Publications:		
Publications Produced by Own Unit of Government		
a. Official Record	Permanent	If changed, contact Archives of Michigan
b. Duplicates	Current needs	
Vehicle Repair Records:		
Lubrication Reports	Audit + 1 yr	
Vehicle Maintenance Card	Audit + 1 yr	

Section Two: Airport

Record Series	Minimum Retention Period	Disposition
Airfield Inspection Report	Current + 6 yrs	
Airport Advisory Board Minutes		
a. If a permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Annual Report		
a. If a permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Budget	Current + 5 yrs	
Construction Plans	Permanent	If changed, contact Archives of Michigan
Daily Balance Sheets	Current + 5 yrs	
Daily Security Report	Current + 1 yr	
Hanger Leases	Life of Lease + 6 yrs	
Height Zoning Report	Permanent	
Operational Field Report	Current + 1 yr	

Section Three: Assessor

Record Series	Minimum Retention Period	Disposition
Appraisals	5 yrs	
Appraisals – City Property	Permanent	
Assessment Rolls – Real and Personal Property	20 yrs	
Assessment Rolls – Special	Life of Assessment + 5 yrs	
Assessment Rolls – “Dummies”	Current	
Assessor’s Cross Index	Current	
Board of Review Minutes and Records (minutes, correspondence, action, summary)		
a. If a permanent copy is filed in the City Clerk’s Office	Unit completion of appeal process + 3 yrs	
b. If a permanent copy is not filed in the City Clerk’s Office	Permanent	If changed, contact Archives of Michigan
Building Permit Applications (copies)	3 yrs	
Building Plans (copies)		
a. Commercial	Current needs	
b. Residential	Current needs	
Certification of Assessed Values, Tax Levy and Tax Spread	7 yrs	
Commercial and Industrial Facilities Exemptions	2 yrs after expiration	
Dog Census – unless function delegated to county	2 yrs	
Equalization Records:		
Notice of Change	3 yrs	
Equalization Study, Factor and Reports	5 yrs	
Support Data	Current needs	
Exemption Data		
a. Hardship Exemption	3 yrs	
b. Special Adapted Housing – Veterans	3 yrs	
c. Homestead Affidavit	Until property is transferred or a rescission is filed	
d. Property Transfer Affidavit (L4260)	3 yrs	
e. Other Exempt Property Data	3 yrs	
Jury Lists (obsolete records)	Dispose of now	
Maps and indexes	Permanent	If changed, contact Archives of Michigan
Permanent Parcel Number Assignment Files	Permanent	
Personal Property Affidavits	Current + 3 yrs	
Personal Property Cards	Current + 3 yrs	If changed, contact Archives of

		Michigan
Personal Property Field Check and Audit	Current + 3 yrs	
Plat Books and Indexes	Permanent	
Pollution Control Exemptions	Life of Exemption	
Property Transfer Slips	Current + 3 yrs	
Special Assessment Preliminary Work Files	Current + 3 yrs	
Special Assessment Ledger	Current + 10 yrs	
Street Index – Master File	Permanent	If changed, contact State Archives
Tax Rolls – Real and Personal (copies)	Current	
Tax Tribunal Appeals Records	5 yrs	
Valuation Records Primary records include such information as property classification, zoning, land estimate (measurements, base value, appraised value), type of structure and construction information, utilities, location of deed.	20 yrs	
Support Documentation (field sheets)	Until information recorded as part of primary valuation record	

Section Four: Attorney/Legal Department

Record Series	Minimum Retention Record	Disposition
Annual Report	Permanent	If changed, contact Archives of Michigan
Accounts Receivable Cases		
Record of court actions relating to claims arising from other city departments turned over to Attorney's Office for handling – includes correspondence and legal papers		
a. Indexes	Permanent	
b. Case Files	10 yrs after closing	
Real Property Acquisition Cases		
Record of real property acquired by city through purchases and/or eminent domain proceedings – includes notices, orders, correspondence, deeds, conversions (alley closing) and workpapers		
a. Indexes	Permanent	
b. Case Files	Permanent	
Negligence Cases		
Record of negligence and general law actions involving the city – includes all workpapers, correspondence and legal papers		
a. Indexes	Permanent	
b. Case Files	10 yrs after final action	
Labor Relations Cases		
Record of contract negotiations and arbitrations for the city – includes workpapers and correspondence		
a. Case Files	Permanent	
Taxation cases		
Record of actions involving collections for tax arrears -- includes correspondence and legal papers related to the action		
a. Indexes (any retrieval guide)	5 yrs after final action	
b. Case Files	5 yrs after final action	
Workers Compensation Cases		
Record of action in workers		

compensation cases to which the city is a party – includes correspondence, legal papers, and workpapers		
a. Indexes	Permanent	
b. Case Files	30 yrs after final action	
Opinions	6 yrs	
Ordinances (see Section G)	6 yrs	
Resolutions	6 yrs	
Warrant Requests	10 yrs	

Section Five: Building Department

Record Series	Minimum Retention Period	Disposition
Building Permit Applications	Current + 1 yr	
Building Plans		
a. Commercial Buildings	Life of Structure	If changed, contact Archives of Michigan
b. Non-Commercial	10 yrs	
Building Maintenance Record (city owned)	Current	
Building Reports (monthly)	Permanent	If changed, contact Archives of Michigan
Citizen Complaints	Current + 5 yrs	
Commercial Postings (Building Requirements)	Permanent	
Contractor Licensing Record	Current + 10 yrs	
Daily Reports	Current + 2 yrs	
Housing Posting List	Current	
Minutes of Board Meetings		
a. If permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Nonconforming Uses Record	Current + 10 yrs	
Permits:		
a. Building and Wrecking	Permanent	If changed, contact Archives of Michigan
b. Curb Cut	Current + 5 yrs	
c. Culverts	Current + 5 yrs	
d. Excavations	Current + 5 yrs	
e. Plumbing, Heating, Electrical	Current + 5 yrs	
f. Pavement Removal	Current + 5 yrs	
g. Sidewalk Construction	Current + 5 yrs	
Permit Log Books	Permanent	If changed, contact Archives of Michigan
Permit Receipts	6 yrs	
Registrations (dwellings)	Life of Dwelling	

Section Six: Finance Officer

This section was superseded by General Schedule #31--Local Government Financial Records (approved 4-7-2009).

Section Seven: City Clerk

This section was superseded by General Schedule #23--Elections Records (approved 10-16-2007) and General Schedule #24--City and Village Clerks (approved 11-5-2008).

Section Eight: District Court

This section was superseded by General Schedule #16--Trial Courts (approved 11-8-2006).

Section Nine: Fire Department

This section was superseded by General Schedule #18--Fire/Ambulance Departments (approved 3-6-2007).

Section Ten: Grants – Federal

The following information was downloaded from the Internet. For additional information, please visit <http://www.grants.gov>.

A Guide to OMB's Grants Management Circulars and Related Documents

The U.S. Office of Management and Budget (OMB), working cooperatively with Federal agencies and non-Federal parties, establishes policies and guidelines through its grants management circulars and government-wide common rules that are codified by each grant-making agency. Seven OMB circulars provide the standard administrative requirements for the management of Federal dollars, the cost principles for determining allowable and unallowable expenditures of Federal dollars, and the requirements for auditing non-Federal parties' management of Federal dollars.

The following two-part chart identifies the location of the agencies' codified rules for the following subject areas:

- Federal administrative requirements for State and local grantees;
- Federal administrative requirements for universities and non-profit organizations;
- Non-procurement suspension and debarment;
- Requirements under the Drug-Free Workplace Act; and
- Anti-lobbying requirements (Byrd Amendment).

Notes:

The following notes furnish additional information about OMB issuances relating to these common rules.

1. Abbreviations used for the following independent agencies: African Development Foundation (ADF); Agency for International Development (AID); Corporation for National & Community Service (CNCS); Environmental Protection Agency (EPA); Export-Import Bank of the United States (EX-IM); Federal Emergency Agency (FEMA); Federal Mediation & Conciliation Service (FMCS); General Service Administration (GSA); Institute of Museum Services (IMS); Inter-American Foundation (IAF); National Aeronautics & Space Administration (NASA); National Archives & Records Administration (NARA); National Endowment for the Arts (NEA); National Endowment for the Humanities (NEH); National Science Foundation (NSF); Office of National Drug Control Policy (ONDCP); Office of Personnel Management (OPM); Overseas Private Investment Corporation (OPIC); Small Business Administration (SBA); Tennessee Valley Authority (TVA); & United States Information Agency (USIA).

2. Additional agencies are expected to codify OMB Circular A-110 (58 FR 62992); in the meantime, the Circular's requirements apply to them and their awards.

3. Executive Code 12549 provided that agencies including those which have not yet codified the common rule, are covered by OMB's government-wide guidelines which are identical to the common rule (see OMB's memorandum to the agencies at 60 FR 33036 and OMB's notice at 53 FR 34474). For additional information about implementation of the Drug-Free Workplace Act, see OMB's notices at 54 FR 4946 and 55 FR 21679.

4. The law only required major agencies, as identified by OMB, to codify the common rule; all other agencies are covered by OMB's government-wide guidance (54 FR 52306) which is identical to the common rule (also see OMB's clarification notices at 55 FR 24540 and 57 FR 1772). Because of a new law on lobbying, OMB issued amendments to its government-wide guidance, effective 1/1/96 (61 FR 1412).

Codification of Certain Government-wide Grants Requirements by Department

Department (see Note 1)	Grants Management Common Rule (State & Local Governments)	OMB Circular A-110 (Universities and Non-profit Organizations) (See Note 2)	Non-procurement Suspension & Debarment and Drug-Free Workplace Act Common Rule (See Note 3)	Byrd Anti-Lobbying Amendment Common Rule (See Note 4)
Agriculture	7 CFR 3016	7 CFR 3019	7 CFR 3017	7 CFR 3018
Commerce	15 CFR 24		15 CFR 26	15 CFR 28
Defense	32 CFR 33		32 CFR 25	32 CFR 28
Education	34 CFR 80	34 CFR 74	34 CFR 85	32 CFR 82
Energy	10 CFR 600	10 CFR 600	10 CFR 1036	10 CFR 601
Health & Human Services	45 CFR 92	45 CFR 74	45 CFR 76	45 CFR 93
Housing & Urban Development	24 CFR 85	24 CFR 84	24 CFR 24	24 CFR 87
Interior	43 CFR 12	43 CFR 12	43 CFR 12	43 CFR 18
Justice	28 CFR 66	28 CFR 70	28 CFR 67	28 CFR 69
Labor	29 CFR 97	29 CFR 95	29 CFR 98	29 CFR 93
State	22 CFR 135	22 CFR 145	22 CFR 137	22 CFR 138
Transportation	49 CFR 18	49 CFR 19	49 CFR 29	49 CFR 20
Treasury			31 CFR 19	31 CFR 21
Veterans Affairs	38 CFR 43		38 CFR 44	38 CFR 45

Codification of Certain Government-wide Grants Requirements by Agency

Agency (see Note 1)	Grants Management Common Rule (State & Local Governments)	OMB Circular A-110 (Universities & Non-Profit Organizations (see Note 2))	Non-procurement Suspension & Debarment and Drug-Free Workplace Act Common Rule (see Note 3)	Byrd Anti-Lobbying Amendment Common Rule (see Note 4)
ADF			22 CFR 1508	
AID		22 CFR 226	22 CFR 208	22 CFR 227
CNCS	45 CFR 2541	45 CFR 2543	45 CFR 2542	
EPA	40 CFR 31	40 CFR 30	40 CFR 32	40 CFR 34
EX-IM				12 CFR 411
FEMA	44 CFR 13		41 CFR 17	44 CFR 18
FMCS	29 CFR 1470		29 CFR 1471	
GSA	41 CFR 105-71	41 CFR 105-72	41 CFR 105-68	41 CFR 105-69
IMS	45 CFR 1183		45 CFR 1185	
IAF			22 CFR 1006	
NASA	14 CFR 1273	14 CFR 1260	14 CFR 1265	14 CFR 1271
NARA	36 CFR 1207	36 CFR 1210	36 CFR 1209	
NEA	45 CFR 1157		45 CFR 1154	45 CFR 1158
NEH	45 CFR 1174		45 CFR 1169	45 CFR 1168
NSF	45 CFR 602		45 CFR 620	45 CFR 604
ONDCP	21 CFR 1403		21 CFR 1404	
OPM			5 CFR 970	
OPIC				22 CFR 712
Peace Corps			22 CFR 310	22 CFR 311
SBA	13 CFR 143		13 CFR 145	13 CFR 146
TVA				18 CFR 1315
USIA		22 CFR 518	22 CFR 513	22 CFR 519

Section Eleven: City Income Tax Office

Record Series	Minimum Retention Period	Disposition
Withholding Tax Statement (CW-2) Copy A – filed with employer	6 yrs	
Reconciliation of Income Tax Withheld (CW-3)	10 yrs	
This form is filed by employer along with W-2 for each employee. Also accompanying is adding machine tape or accounting machine listing showing the total of income tax withheld on form W-2 (employee)		
Employee Withholding Certificate (CW-4)	Current + 6 yrs	
Employer's Withholding Registration (C-SS-4)	Current + 6 yrs	
Trade name, Employer's name, type of organization		
Employer's Return of Income Tax Withheld (C941)	6 yrs	
Tax withheld, adjustments, total. This form accompanies Employer's payment to City Treasurer.		
Quarterly Statement of Account (Estimated Tax) (C1124)	6 yrs	
One filed each quarter (color coded). They are attached to 1040 ES at end of year		
Tax Statement (IT-23)	Current + 6 yrs	
Payment form used when there is some type of payment or filing irregularity		
Miscellaneous Income (1099-MISC)	Current + 4 yrs	
Individual Income Tax Return (resident) (C1040R)	6 yrs	
With attached copy of employee W-2		
Individual Income Tax Return (non-resident) (C1040N)	6 yrs	
With attached copy of employee's W-2		
Declaration of Estimated Income Tax (Annual Declaration) (C1040ES)	6 yrs	
Quarterly cards are added to this		
Fiduciary Return (C1041)	6 yrs	

Income returns for trust funds and estates		
Corporation Income Tax Return (C1065)	6 yrs	
Partnership Income Tax Return (C1065)	6 yrs	
Application for Extension for Filing	Current + 6 yrs	
Annual Returns		
Filled out and submitted in triplicate, if approved one copy kept in agency file, two copies returned to file – one of which he/she attaches to his/her return form when filed		
Receipt Books	7 yrs	
Validated Receipts	7 yrs	
Refund Warrants	8 yrs	
Computer Printouts:		
File Maintenance	Current	
Payment Batch Total also labeled "Batch Balancing Printout" or "Kickout Register"	4 yrs	
Federal ID# or SS#; quarter; year; amount paid by or to each individual in that batch; what total amount should be; any difference		
Quarterly Mailing List (C941 and W-3)	Current	
Names and addresses of persons to whom forms should be sent – by ID#		
Bank Reconciliation (from bank)	6 yrs	
Reconciliation of tax revenues giving account #; serial # of checks; date		
Reconciliation (W-3)	6 yrs	
Verifies balance between W-2 and W-3; lists any discrepancies		
Refund Register of "Final Return Reconciliation"	6 yrs	
Account #; Batch #; name; tax due; tax paid; refund amount		
Personal Property Master Roll	Current	
Property code; county; mailing address; description; assessor; Board of Review		
Check Register or "Refunds"	6 yrs	
SS#; name, additions; subtractions; net; gross; exemptions; batch #; tax; check #; amount of refund		

Section Twelve: Manager/Mayor

Records Series	Minimum Retention Period	Disposition
Annual Budget	Permanent	If changed, contact Archives of Michigan
Annual Budget – Workpapers	Current + 1 yr	
Annual Report/Message	Permanent	If changed, contact Archives of Michigan
Complaint Files	1 yr or until settled	
Correspondence/Memoranda		
a. Routine	1 yr	
b. Policy	Permanent	If changed, contact Archives of Michigan
Emergency Plan – Civil Defense	Current	
Labor Agreements (city employees)	Permanent	If changed, contact Archives of Michigan
Opinions – Legal Advisor	Permanent	If changed, contact Archives of Michigan
Organization Charts	Permanent	If changed, contact Archives of Michigan

Section Thirteen: Parks and Recreation Department

Note: This section was superseded by General Schedule #32--Local Government Parks and Recreation Departments (approved 4-20-2010).

Section Fourteen: Personnel Department

This section was superseded by General Schedule #26--Local Government Human Resources (approved 10-7-2008).

Section Fifteen: Planning Department, Zoning

Record Series	Minimum Retention Period	Disposition
Address Coding Guide List	Current	
Annexation Record	Permanent	If changed, contact Archives of Michigan
Census Data	Permanent	If changed, contact Archives of Michigan
Citizen Complaints	Current + 5 yrs	
Community Development Block Grant Records	Contact HUD since retention requirements not listed in 24CFR 570.490	If changed, contact Archives of Michigan
Historic District Commission Minutes		
a. If a permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Land Use Survey	Permanent	If changed, contact Archives of Michigan
Maps, Plans, Indexes	Permanent	If changed, contact Archives of Michigan
Master Plans	Permanent	If changed, contact Archives of Michigan
Plat Book	Permanent	If changed, contact Archives of Michigan
Planning Commission Minutes		
a. If a permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Rezoning Applications	Current + 5 yrs	
Street Index	Permanent	
Subdivision Plans and Plats	Permanent	
Variances	Current + 4 yrs	
Zoning Appeal Board Minutes		
a. If a permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Zoning Appeal Records	Completion of Appeal Process + 5 yrs	
Zoning Board Minutes	Same as Zoning Appeal Board Minutes (above)	If changed, contact Archives of Michigan

Section Sixteen: Police Department

This section was superseded by General Schedule #11--Local Law Enforcement (approved 8-2-2005, updated 2009).

Section Seventeen: Public Utilities

Record Series	Minimum Retention Period	Disposition
Accounting Records:		
Accounts Payable Voucher Report	7 yrs	
Accounts Receivable Ledger	10 yrs	
Accounts Written Off	Audit + 4 yrs	
Annual Appropriations Ledger	10 yrs	
Annual Interest Refunds	7 yrs	
Assessments	20 yrs	
Assessments – Special	Life of assessment + 5 yrs	
Audit Reports	Permanent	If changed, contact Archives of Michigan
Bank Deposit Slips	Audit	
Bank Statements	6 yrs	
Billing Adjustments	2 yrs	
Billing Registers	3 yrs	
Budget Materials:		
Annual Budget	Permanent	If changed, contact Archives of Michigan
Support Documentation	Current	
Annual Financial Statements	Permanent	If changed, contact Archives of Michigan
Canceled Checks		
Originals	6 yrs	
Copies	Audit	
Cash Receipts and Disbursements Journal	10 yrs	
Check Registers	6yrs	
Construction Costs Ledger	10 yrs	
Departmental and Transfers Journal	10 yrs	
Deposit Receipts	Termination of account	
Deposit Refund Report	6 yrs	
Deposit Refund Checks	6 yrs	
Depreciation Schedule	25 yrs	
Fixed Asset Information	Permanent	
Gasoline Tax Record (State Form for Refund)	Audit	
Gasoline Tickets	Audit	
General Journal	20 yrs	
General Ledgers	20 yrs	
Grant Information	Permanent	
Insurance Records (Property/Fleets):		
While property is owned and/or maintained by the utility	Permanent	
After disposal by the utility	7 yrs	
Monthly Financial Reports/Statements	Active + 2 yrs	
Municipal Bonds		
Bond Coupons	7 yrs	

Bond Transcripts	7 yrs	
Permanent Asset Account Ledger	Permanent	
Proof of Billing Reports		
Daily	Destroy at option after 1 yr	
Monthly	Destroy at option after 1 yr	
Rate Studies	50 yrs	
Receipts (all funds)	6 yrs	
Revenue and Expense Reports		
Monthly	2 yrs	
Yearly	10 yrs	
Signature Cards, Bank Accounts	Current	
Tax Exempt Accounts Information	Destroy at option	
Vouchers and Invoices	6 yrs	
Vouchers and invoices – Capital Outlay	2 yrs after disposal of property or 6 yrs after purchase whichever is later	
Warrant and Check Registers	6 yrs	
Warrants	Audit	
Work Order Cost Sheets:		
Files detailing labor, material and other costs related to construction, maintenance and other work performed.	6 yrs	
Administrative/General Records		
Accident Reports	Active + 6 yrs. If there is a Workers Compensation claim, 30 yrs after the close of the case.	
Agreements and Contracts	Termination + 6 yrs	
Annual Reports	Permanent	If changed, contact Archives of Michigan
Board Minutes	Permanent	If changed, contact Archives of Michigan
Compliance Reports	Permanent	
Construction Project Information		
Analysis or cost reports	Permanent	
Contractor's Bonds and Insurance Policies	Active + 7 yrs	
Project Location Files	Permanent	
Work in Progress Ledgers	Permanent	
Work Order Cost Sheets	6 yrs	
Work Orders	Audit	
Correspondence and Memoranda		
General or Routine	2 yrs	
Policy	Permanent	If changed, contact Archives of Michigan
With State and Federal	Permanent	

Agencies		
Customer Records:		
Account adjustments	2 yrs	
Application for Service	Termination + 1 yr	
Change of Address Forms	Destroy at option after 1 yr	
Complaints	Settlement of issue + 2 yrs	
Connect/Disconnect Orders	2 yrs	
Credit Reports	Destroy at option after 1 yr	
Customer Account History	Life of account + 1 yr	
Demolition Form	Permanent	
Damage Claims and supporting material	2 yrs after settlement	
Job Orders and supporting materials for details of charges to customers for work done	3 yrs	
Inspections of Customers' Premises	2 yrs	
Vendoring Authorization from Department of Social Services	50 yrs	
Deeds / Property Information	Permanent	
Easements	Permanent	
Environmental Permits	Permanent	
Excavation Permits	Current + 5 yrs	
Litigation files including correspondence and legal papers:		
Indexes	Permanent	
Case files	10 yrs after case closed	
Manuals:		
Operation, Maintenance	Life of equipment	
Software	Until superseded + 6 yrs	
Maps, Plans, Tracings of System:		
Master/Original	Permanent	If changed, contact Archives of Michigan
Duplicates	Current	
Meters:		
History Records	Life of meter	
Horn Voucher	Audit	
Inventory	Audit + 1 yr	
Location Cards	Active	
Maintenance	Life of meter	
Reader Sheets	Audit + 1 yr	
Tests	Until superseding test, not less than 2 yrs	
Miss Dig Requests	1 yr	
Payroll Records:		
Daily Time Reports	3 yrs	
Deduction Authorization Cards	Current	
Employee Earnings Record	50 yrs	
Employee Retirement Record	Permanent	
Employee Service Record	Permanent	
Payroll Cost Distribution Ledger	10 yrs	

Payroll Journal	10 yrs	
Summary Time Reports	3 yrs	
Time Cards	3 yrs	
Personnel Records (if there is no Central Personnel Office, then use the schedule for Personnel Office Section 14)		
Photographic Records:		
Prints (Identify fully)	Current needs	Transfer selected to Archives of Michigan
Negatives (identify fully)	Permanent	
Policies and Procedures	Permanent	
Purchasing Records:		
Bid Packs (include bids received)	6 yrs	
Purchase Orders	6 yrs	
Requisitions	6 yrs	
Vehicle Repair/Safety Records:		
Lubrication Reports	Audit + 1 yr	
Safety Inspections	Life of the vehicle	
Vehicle Maintenance Card	Audit + 1 yr	
Vehicle Titles	Life of vehicle	
Work Orders	Audit	
Electric Department Records:		
Distribution Service Orders and Outage Reports	7 yrs	
Electrical Inspections	7 yrs	
Electrical Licenses	Current + 10 yrs	
Electrical Equipment Catalogs	Life of equipment	
Electrical Permits	Current + 5 yrs	
Electrical Substation Information	3 yrs	
Electrical System & Substation Prints/Drawings	Permanent	
Lightning and Storm Data	3 yrs	
Interruption Logs and Reports	6yrs	
Insulator Test Records	3 yrs	
PCB information including site locations, regulations, spill reports, disposal vendors	Permanent	
Permits		
Highway	Current + 5 yrs	
Railroad	6 yrs	
Pole Attachment Agreements	Permanent	
Street Openings Reports, Inspections, and Repairs	6 yrs	
Power Production Plant Records:		
Air Flow Studies	2 yrs	
Annual Summary Sheets	10 yrs	
Boiler, Condenser, Turbine and Pump Room Logs, including supporting data	3 yrs	

Boiler and Turbine Room Reports of Equipment in Service and Performance	3 yrs	
Boiler-tube Failure Report	3 yrs	
Coal and Water Logs	3 yrs	
DNR Permits	Permanent	
Equipment Records (pole, tower, structure, etc.)	Life of equipment	
Gage Reading Reports	2 yrs, except river-flow data collected in connection with hydro operation shall be retained for the life of the operation	
Generating Station High-tension and Low-tension Load Records	3 yrs	
Generation and Output Logs with supporting data	6 yrs	
Load Curves, Temperature Logs	3 yrs	
Load Dispatcher's and Station Permits	1 yr except where the basic chart information is transferred to another record, the charts need only be retained for 6 months provided the record containing the basic data is retained 1 yr	
Monthly Summary Sheets	2 yrs	
Oil and Waste Reports	3 yrs	
Opacity Reports	2 yrs	
Purchased Power Information	6 yrs	
Recording Instrument Charts	1 yr except where the basic chart information is transferred to another record, the charts need only be retained for 6 months provided the record containing the basic data is retained 1 yr	
Station and System Generation Reports	25 yrs	
Supply Studies	Destroy at option	
Statement/Analysis of Operations	10 yrs	
Waste/Wastewater Department Records:		
Annual Summary Sheets	10 yrs	
Apparatus Failure Reports	6 yrs	
Controlled Flushing Information	25 yrs	
Daily Log Sheets	1 month	
Equipment Failure Reports and Logs	3 yrs	
Fire Hydrants:		
Location, type	Active	
Meter Pressure Test	3 yrs	

Flow Test Data Sheet	Current + 5 yrs	
Log Books	6 yrs	
Maintenance/Repair Records	Permanent	
Manhole Sewer Inspections	6 yrs	
Maps, Prints, Drawings of Water System	Permanent	
Monthly Operation Report	2 yrs	
Pipelines, Structures and other equipment records	Life of equipment	
Plumbing Permits	Current + 5 yrs	
Recording Instrument Charts	3 yrs	
Sewer Claims	Current + 5 yrs	
Sewer/Water Connection Agreements	Termination + 6 yrs	
Street Openings Reports on Inspections and Repairs	6 yrs	
Tanker Filling Log	4 yrs	
Water Main Test Report	7 yrs	
Water System Grid Pressure Information	Active	
Water Processing Plant Records:		
Bacteria Tests of Water Samples	5 yrs	
Boiler, Condenser, Turbine and Pump Room Logs, including supporting data	3 yrs	
Chemical Tests of Water Samples	10 yrs	
Filter Log Sheets	6 yrs	
Lead Sampling	12 yrs	
Monthly Operation Reports	2 yrs	
Monthly Report to Michigan Department of Health	2 yrs	
Pumping Output Logs with supporting data	3 yrs	
Record Charts	1 yr	
Residential Sampling Records	5 yrs	
Sources, water supplied to the distribution system	15 yrs or 3 yrs after source is abandoned whichever is shorter	
Station Output Records	25 yrs	
Test Wells Information	4 yrs	
Water Level Charts	4 yrs	
Wastewater Treatment Plant Records:		
Daily Operating Records	6 yrs	
Flow Charts	Current + 5 yrs	
Industrial User Records		
Influent Compliance and Limit Reports	Current + 5 yrs	
Inspection Reports	6 yrs	
Lab Reports/Analysis	Current + 5 yrs	
Lift Station Alarm Data	Permanent	

Log Books	6 yrs	
Monthly Summary Sheets	2 yrs	
Oil and Waste Reports	3 yrs	
Operator's Daily Logs and Reports	6 yrs	
Pollution Control Lab Reports	Current + 5 yrs	
Pretreatment Performance Summary	Current + 5 yrs	
Sample Data	Current + 5 yrs	
Sample Schedule	Current + 5 yrs	
Statement of Operations Analysis	10 yrs	
Wastewater Analysis Information	Current + 5 yrs	

Section Eighteen: Public Works

Record Series	Minimum Retention Period	Disposition
Aerial Photographs and Surveys	Permanent	If changed, contact Archives of Michigan
Annual Report		
a. If a permanent copy is filed in the City Clerk's Office	Current + 1 yr	
b. If no permanent copy is filed in the City Clerk's Office	Permanent	If changed, contact Archives of Michigan
Benchmark Records	Permanent	
Citizen Complaints	Settlement + 2 yrs	
Contract Record and Index	Permanent	
Driveway Plans	Current + 5 yrs	
Garbage, Grass Cutting and Trash Removal Records		
a. Log sheets	Audit	
b. Weight Tickets	Audit	
c. Summary Reports	Audit	
Maps, photographs, plans, drawings, blueprints (originals)	Permanent	If changed, contact Archives of Michigan
Michigan State Highway Act 51 Records	Current + 5 yrs	
Parking Lot and Meter Records; Financial, e.g. Receipts; Deposit sheets, Revenue accounts	Audit + 1 yr	
Sanitary Sewer Survey, Construction and Maintenance Records	Permanent	
Sign Ledger File	Current	
Soil Borings and Compactor Results and Indexes	Permanent	
Survey Records	Permanent	
Sewage Treatment Plant Records:		
Daily Operations Log	Current + 5 yrs	
Flow Records	Current + 5 yrs	
Influent Sheets	Current + 5 yrs	
Laboratory Sheets	Current + 5 yrs	
Precipitation Records	Permanent	
Plans, Specifications, Drawings	50 yrs	
Reports:		
a. Monthly to Michigan Health Department	2 yrs	
b. Annual Summary to Michigan Health Department	10 yrs	

Section Nineteen: Treasurer

This section was superseded by General Schedule #28--City and Village Treasurers (approved 7-20-2010).