

**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](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                              |
|---|---|--|
| <b>Accounting Records:</b>  |   |  |
| <del>(Copies only — see individual Department Sections for retention periods for originals.)</del>  |   |  |
| <del>Bids</del>   | <del>Audit</del>  |  |
| <del>Checks</del>   | <del>Audit</del>  |  |
| <del>Cost Distribution Records</del>  | <del>Audit</del>  |  |
| <del>Daily Income Reports</del>   | <del>Audit</del>  |  |
| <del>Daily Time Reports</del>   | <del>Audit</del>  |  |
| <del>Delivery Slips (purchases)</del>   | <del>Audit</del>  |  |
| <del>Gas and Oil inventory</del>  | <del>Audit</del>  |  |
| <del>Gas Tickets</del>  | <del>Audit</del>  |  |
| <del>Invoices</del>   | <del>Audit</del>  |  |
| <del>Invoices — Capital Outlay</del>  | <del>2 yrs after disposal of property or 6 yrs after purchase, whichever is later</del> |  |
| <del>Purchase Orders</del>  | <del>Audit</del>  |  |
| <del>Receipts</del>   | <del>Audit</del>  |  |
| <del>Requisitions</del>   | <del>Audit</del>  |  |
| <del>Rental Fee Records</del>   | <del>Audit</del>  |  |
| <del>Time Cards</del>   | <del>Audit</del>  |  |
| <del>Vouchers</del>   | <del>Audit</del>  |  |
| <del>Work Orders</del>  | <del>Audit</del>  |  |
| <b>Administrative Records:</b>  |   |  |
| 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 |
| <b>Personnel Records:</b>   |   |  |
| <del>(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):</del> |   |  |
| <del>Employee Folder</del>  |   |  |

| <b>Record Series</b>                            | <b>Minimum Retention Period</b>            | <b>Disposition</b>                        |
|---|--|---|
| a. Current Employee                             | Permanent                                  |   |
| b. Separated Employee                           | Transfer to Central Office upon separation |   |
| Job Description and Salary Schedules            | Current                                    |   |
| <b>Photographic Records:</b>                    |  |   |
| Prints (identify fully)                         | Current needs                              | Transfer selected to Archives of Michigan |
| Negatives (identify fully)                      | Permanent                                  |   |
| <b>Publications:</b>                            |  |   |
| Publications Produced by Own Unit of Government |  |   |
| a. Official Record                              | Permanent                                  | If changed, contact Archives of Michigan  |
| b. Duplicates                                   | Current needs                              |   |
| <b>Vehicle Repair Records:</b>                  |  |   |
| 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<br>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

| <b>Records Series</b>             | <b>Minimum Retention Period</b> | <b>Disposition</b>                       |
|-----------------------------------|---------------------------------|--|
| 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).