

## CHAPTER 2 - FINANCIAL PROCEDURE

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### **2.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS**

(1) AGGREGATE TAX STATED ON ROLL. Pursuant to sec. 70.65(2), Wis. Stats., the Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.

(2) RATES STAMPED ON RECEIPTS. Pursuant to sec. 74.19, Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, county, school, local or other purposes.

### **2.02 DUPLICATE TREASURER'S BOND ELIMINATED**

(1) BOND ELIMINATED. The Village elects not to give the bond on the Treasurer provided for by sec. 70.67(1), Wis. Stats.

(2) VILLAGE LIABLE FOR DEFAULT OF TREASURER. Pursuant to sec. 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

### **2.03 CLAIMS AGAINST VILLAGE**

(1) CLAIMS TO BE CERTIFIED. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Clerk shall refer each amount, demand or claim to the appropriate committee chairman or department head for approval who shall refer such to the Village Board approval at their regularly scheduled Board Meeting, who shall certify, by initiating each claim, that the following conditions have been complied with:

- (a) That funds are available there for pursuant to the budget.
- (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (c) That the claim is accurate in amount and a proper charge against the treasury.

(2) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of Village officers and employees shall be verified by the Clerk in time for payment on the regular pay day.

### **2.04 FISCAL YEAR**

The calendar year shall be the fiscal year.

### **2.05 BUDGET**

(1) DEPARTMENTAL ESTIMATES. On or before September 15 of each year, each officer, department and committee shall file with the Administrator an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as "Departmental Estimates," and shall be nearly uniform as possible for the main divisions of all departments.

(2) FINANCE COMMITTEE TO PREPARE.

(a) Budget to Include. On or before October 28 each year the Finance Committee of the Village Board shall prepare and submit to the Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year. The budget shall include the following information:

- 1. The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
- 2. An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.

3. An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

4. Such other information as may be required by the Board and by state law.

The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(3) HEARING. The Finance Committee shall submit to the Board at the time the annual budget is submitted the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation resolution to the Board it shall be deemed to have been regularly introduced therein. The Board shall hold a public hearing on the budget and the proposed appropriation resolution as required by law. Following the public hearing the proposed appropriation resolution may be changed.

#### **2.06 CHANGES IN BUDGET**

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Village Board. Notice of such transfer shall be reflected in official Village Board minutes.

#### **2.07 VILLAGE FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION**

No money shall be drawn from the treasury of the Village, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by §2.06 of this Chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

#### **2.08 DESTRUCTION OF OBSOLETE PUBLIC RECORDS**

(1) FINANCIAL RECORDS. The Village Clerk may destroy the following non-utility records of which he/she is the legal custodian and which are considered obsolete, after completion of an audit by State auditors or an auditor licensed under Ch. 442, Wis. Stats., but not less than 7 years after payment or receipt of any sum involved in the particular transaction unless a shorter period has been fixed or will in the future be fixed by the committee on public records pursuant to §16.61(3) (e), Wis. Stats., and then after such shorter period:

- (a) Bank statements, deposit books, slips and stubs.
- (b) Bonds and coupons after maturity.
- (c) Cancelled checks, duplicates and check stubs.
- (d) License and permit applications, stubs and duplicates.

- (e) Official bonds.
- (f) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Plan.
- (g) Receipt forms.
- (h) Special assessment records.
- (i) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (j) Vouchers and supporting documents pertaining to charges not included in plant accounts of municipal utilities and the sewer department.
- (k) Other municipal utility and sewer department records with the written approval of the State Public Service Commission.

(2) UTILITY RECORDS. The Village Clerk may destroy the following records of any municipal utility subject to the regulations by the State Public Service Commission, and of the sewer department of the Village, of which he is the legal custodian and which are considered obsolete, after completion of an audit by the State auditors or by an auditor licensed under Ch. 442, Wis. Stats., but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water stubs.
- (b) Sewer rental charge stubs.
- (c) Receipts of current billings.
- (d) Customer's ledgers.

(3) OTHER RECORDS. The Village Clerk may destroy the following records of which he is the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective:

- (a) Assessment rolls and related records, including Board of Review minutes.
- (b) Contracts and papers relating thereto.
- (c) Correspondence and communications.
- (d) Financial reports other than annual financial reports.
- (e) Insurance policies.
- (f) Oaths of office.
- (g) Reports of boards, commissions, committees and officials duplicated in the Village Board minutes.
- (h) Resolutions and petitions.
- (i) Voter cards.

(4) NOTICE REQUIRED. Prior to the destruction of any public record described above, at least 60 days written notice of such intended destruction shall be given the State Historical Society unless such notice is waived by such society.

(5) NOT AUTHORIZED. This section shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or State administrative regulation.

## **2.09 FACSIMILE SIGNATURES**

The President, Clerk and Treasurer may affix their facsimile signatures in lieu of their personal signatures pursuant to §66.0607(3), Wis. Stats.

## **2.10 PAYMENT OF MUNICIPAL FEES REQUIRED**

(1) No person shall use municipal services or receive municipal benefits of the Village for which a user fee or user charge is required as a condition precedent for the use thereof without first paying such user fee or user charge.

(2) The Village Clerk shall keep and permanently maintain a list of all such user fees or user charges required for the use of municipal services as adopted from time to time by the Village Board.

(3) Any person who obtains a municipal benefit or a municipal service without first paying a fee for the use thereof where such fee is required shall be subject to a penalty as provided in §20.05 of this Municipal Code.

(4) No person shall park or leave standing any vehicle on any street or public parking area belonging to or leased by the Village after having obtained a municipal benefit or a municipal service without first paying the required fee for the use or benefit thereof. The owner of a vehicle involved in a violation of this subsection shall be liable for a violation hereof subject to the defenses to the owner defined and described in §346.485(5)(b), Wis. Stats. This subsection shall be enforced using the nonmoving traffic violation procedure set forth in §345.28, Wis. Stats., with the forfeiture to be \$55 for a violation of this subsection.

## **2.11 ROOM TAX**

(1) DEFINITIONS.

Gross Receipts. As defined in §77.51(4)(a),(b),(c) and (cm), Wis. Stats., insofar as applicable.

Hotel or Motel. A building or group of buildings in which the public may obtain accommodations for a consideration including, without limitation, such establishments as inns, motels, tourist homes, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospital, sanitorium or nursing home or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

Transient. Any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.

(2) LEVIED. Pursuant to §66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing at retail rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of 5% of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by §77.52(2)(a)1., Wis. Stats. The proceeds of such tax collected shall be apportioned 2% to the hotel, motel or other person filing the return and 98% to the Village.

(3) QUARTERLY RETURNS. This section shall be administered by the Treasurer. The tax imposed is due and payable within 30 days of the end of each calendar quarter. A return shall be filed with the Treasurer by those furnishing at retail such rooms and lodging within the Village on or before the same date on which such tax is due and payable upon a form approved by the Village.

(4) ANNUAL RETURN. Every person required to file quarterly returns shall file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each calendar year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns and shall contain certain additional information as the Treasurer requires.

(5) PERMIT.

(a) Every person furnishing rooms or lodging under sub. (2) shall annually file with the Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Treasurer. At the time of making an application the applicant shall pay the Treasurer a fee of \$2 for each permit.

(b) After compliance with par. (a) and sub. (12) by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Village. Such permit is not assignable and valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

(6) REVOCATION AND SUSPENSION PROCEDURE.

(a) When any person fails to comply with this section, the Treasurer may, upon 10 days written notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person under this section.

(b) The Treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The Treasurer shall not issue a new permit after the revocation of a permit until such person complies with the provisions of this section. A fee of \$2 shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

(7) UNPAID TAXES. If any person liable for any amount of tax under this section sells out of his business or stock of goods or quits the business, his successors or assigns shall be responsible for any unpaid tax due under this section.

(8) TREASURER TO DETERMINE. The Treasurer may by office or field audit determine the tax required to be paid to the Village or the refund due to any person under this section.

This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Treasurer's possession.

(9) ESTIMATED TAX. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under sub. (2). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the State sales tax records and memoranda as stated in sub. (8). On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Village, adding to the sum thus arrived at a penalty equal to 10% thereof.

(10) INTEREST. All unpaid taxes under this section shall bear interest at the rate of 10% per annum from the due date of the return until paid.

(11) DELINQUENT RETURNS. Delinquent tax returns shall be subject to a \$10 late filing fee. In addition, if due to negligence no return is filed or a return is filed late, the entire tax finally determined shall be subject to a penalty of 25% of the tax, exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of 50% shall be added to the tax required to be paid, exclusive of interest and other penalties.

(12) RECORDS. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.

(13) CONFIDENTIALITY. All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the Treasurer are deemed to be confidential, except the Treasurer may divulge their contents to the following and no others:

(a) The person who filed the return.

(b) Officers or agents of the Village as may be necessary to enforce collection.

(14) PENALTY. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in sub. (5); fails or refuses to permit the inspection of his State sales tax records by the Treasurer after such inspection has been requested by the Treasurer; fails to file a return as provided in this section; or violates any other provision of this section shall be subject to a forfeiture not to exceed \$200, together with costs. Each day or portion thereof that such violation continues shall constitute a separate offense.

**AN ORDINANCE AMENDING SECTION 2.08  
OF THE CODE OF ORDINANCES  
OF THE VILLAGE OF WILLIAMS BAY**

WHEREAS, the Village of Williams Bay desires to create a uniform record retention schedule; and

WHEREAS, Wisconsin Statutes allow a municipality to authorize destruction of obsolete public records; and

WHEREAS, the Village Board of the Village of Williams Bay finds that it is in the best interests of the residents of the Village to allow Village record custodians to destroy obsolete public records;

NOW, THEREFORE, the Village Board of the Village of Williams Bay do hereby ordain as follows:

SECTION I: Section 2.08 of the Code of Ordinances of the Village of Williams Bay is hereby amended to read as follows:

1. Default. Any record not covered by this or any regulation or law shall be retained seven years unless the record is added by amendment into the ordinance and a shorter time period approved by the state Public Records and Forms Board. After seven years, except as otherwise provided in this Section, the Legal Custodian may destroy obsolete records.
2. Definitions.

As used in this Section, the following terms shall have the meanings indicated:

- (a) Legal Custodian. The individual responsible for maintaining records pursuant to §19.33, Wis. Stats.
- (b) Record. Has the meaning defined in §19.32(2), Wis. Stats.

3. General provisions.

- (a) Historical records — Notification to the Wisconsin Historical Society (WHS). Under §19.21(4)(a), Wis. Stats., the Legal Custodian must give at least 60 days' written notice to the WHS prior to destroying records. The WHS shall preserve any records that it determines to be of historical interest. However, the WHS has waived the required statutory sixty-day notice for any record designated in the retention schedule with "waived" (waived notice). The WHS must be notified prior to destruction of any

record designated with "notify" (not waived). "N/A" indicates not applicable and applies to any record designated for permanent retention with the original custodian. Notice to the WHS is also required for any record not listed in this section.

- (b) Microfilming or optical imaging of records. The Village may keep and preserve public records through the use of microfilm or optical imaging providing the microfilm or optical imaging meets the applicable standards in §§16.61(7) (microfilm) and 16.612 (optical imaging), Wis. Stats. Legal custodians should consider retention periods and estimated costs and benefits of converting records between different media in deciding which records to microfilm or store in the optical disk format. After verification, records converted to microfilm or optical imaging should be destroyed. The retention periods identified in this section apply to records in any media.
- (c) Destruction after request for inspection. No requested records may be destroyed until after the request is granted or 60 days after the request is denied. If an action is commenced under §19.37, Wis. Stats., the requested record may not be destroyed until after a court order is issued and all appeals have been completed. See §19.35(5), Wis. Stats.
- (d) Destruction pending litigation. No record subject to pending litigation shall be destroyed until the litigation is resolved. If any legal action is pending regarding or related to the record, the record may not be destroyed without the express authorization of the Village Attorney. No record that is the object of or which has been produced pursuant to a discovery order or a subpoena may be destroyed without the express consent of the Village Attorney.
- (e) Limitation. This section does not authorize destruction of any public record after a period less than that prescribed by statute or state administrative regulations.
- (f) Audio/Video Recordings. Any audio/video recordings of a governmental meeting of the Village may be destroyed, erased or reused no sooner than ninety (90) days after the minutes of the meeting have been approved and published, if the purpose of the recording was to make minutes of the meeting. Video and audio recordings that are made for any other purpose shall be retained for a period of not less than seven years from the date of the recording unless another period has been set by statute, in which case that retention period shall apply.
- (g) Records that are evidence. No record may be destroyed that has been identified as, or that may have value as, evidence in any civil or criminal legal proceeding, labor arbitration or disciplinary action.
- (h) Compliance with federal or other retention requirements. Notwithstanding the Village of Williams Bay Records Retention Schedule, legal custodians may not destroy any record where any contract, grant, funding conditions, state or federal statute require that such records be maintained for a longer period of time.

4. Explanations of abbreviations utilized in the record retention schedule.

(a) Retention Period. Refers to the time that the identified records must be kept until destruction.

- 1) CR stands for “creation”, which usually refers to receipt for creation of the record.
- 2) FIS stands for “current fiscal year” and the additional amount of time as indicated.
- 3) EVT stands for “event” and refers to an occurrence that starts the retention clock ticking. Close of contract, termination of an employee and the disposition of a case are common events.

(b) Authority. A source, if any, which specifies the period of time for retaining records.

- 1) WMRM Wisconsin Municipal Records Manual
- 2) § State Statute Reference
- 3) SCR Supreme Court Rule
- 4) PSC Public Service Commission
- 5) NR Natural Resources

(c) WHS Notice. Refers to whether or not the Wisconsin Historical Society (WHS) has waived the required statutory notification prior to destruction of records.

- 1) W (waived) means records are not historical and the required 60 day notification is waived.
- 2) N (non-Waived) means the records may have secondary historical value and therefore WHS notification is required on a case-by-case basis prior to destruction.
- 3) N/A means not applicable and refers to those circumstances where a local unit of government is retaining the record permanently.

5. The following record retention schedule shall constitute the Village of Williams Bay record retention schedule.

## RECORD RETENTION SCHEDULE

(1) **ELECTED OFFICIALS.** The following public records may be destroyed after the expiration of the designated retention period

| RECORDS   | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|---|---------------------|-----------|------------|
| All records in their possession unless delegated in writing to the Administrator/ Clerk/Treasurer | EVT & 7 years       | §19.33(1) | W          |

(2) **POLICE DEPARTMENT RECORDS.** The following public records may be destroyed after the expiration of the designated retention period

| RECORDS   | PERIOD OF RETENTION  | AUTHORITY | WHS NOTICE            |
|---|--|-----------|-----------------------|
| Traffic citations (and accompanying documentation) sent through Village of Williams Bay Municipal Court                                   | EVT + 3 years (after closed)   |           | W                     |
| Ordinance citations   | EVT + 3 years (after closed)   |           | W                     |
| Personnel records   | EVT + 7 years  |           | W                     |
| Property inventory records  | EVT + 3 years  |           | W                     |
| Citizen complaints against police officers  | EVT + 7 years  |           | W                     |
| Investigation and citation records:<br>Arrest records<br>Incident records<br>Fingerprint cards<br>Evidence Cards<br>Investigation records | EVT + 7 years<br>EVT + 10 years<br>EVT + 7 years<br>EVT + 7 years<br>EVT + 10 years<br>from date of closing of investigation |           | W<br>W<br>W<br>W<br>W |
| Audio and video recordings  | CR + 120 days  |           | W                     |
| Work schedules  | CR + 120 days  |           | W                     |
| Accident reports  | EVT + 4 years  |           | W                     |
| Medical records   | EVT + 7 years  |           | W                     |
| Training records  | CR + 3 years   |           | W                     |

(3) **MUNICIPAL COURT RECORDS.** The legal custodian, as defined in 19.33, Wis. Stats., of the following records concerning the Village of Williams Bay Municipal Court, or his/her designee, may destroy the following public records after the expiration of the designated retention period:

(a) Municipal Court case records and files including, but not limited to, traffic forfeitures, conservation forfeiture and ordinance violation cases

| RECORDS   | PERIOD OF RETENTION   | AUTHORITY           | WHS NOTICE |
|---|---|---------------------|------------|
| Electronic recordings of court proceedings which were appealed    | EVT + 7 years   |                     | W          |
| Court statistical reports   | CR + 7 years  |                     | W          |
| Arraignment calendars   | CR + 7 years  |                     | W          |
| Warrant and commitment listings                                   | CR + 7 years  |                     | W          |
| Municipal court correspondence                                    | CR + 7 years  |                     | W          |
| Electronic recording of court proceedings which were not appealed | EVT + 6 months  |                     | W          |
| Audio tape recordings of trials or juvenile matters               | EVT (Until expiration of statute of limitations to appeal to circuit court) |                     |            |
| Municipal Court case files  | EVT + 6 months (after entry of final judgement)                             | SCR 72.01,<br>72.04 | W          |

## RECORD RETENTION SCHEDULE

|   |   |           |   |
|---|---|-----------|---|
| Municipal Court case files, Village Attorney's copies             | EVT + 6 months (after entry of final judgement) |           | W |
| Municipal Court minutes record                                    | EVT + 6 months (after entry of final judgement) | SCR 72.01 | W |
| Municipal Court record  | EVT + 5 years (after entry of final judgement)  |           | W |
| Municipal Court judgment docket (a record of all money judgments) | EVT + 20 years (after final docket entry)       | SCR 72.01 | W |

(4) **ADMINISTRATOR/CLERK/TREASURER RECORDS:** The following public records may be destroyed after the expiration of the designated retention period:

(a) **Board of Trustees, Committees, Boards and Commissions Records.**

| RECORDS                                  | PERIOD OF RETENTION  | AUTHORITY           | WHS NOTICE |
|--|--|---------------------|------------|
| Meeting agendas                          | CR + 7 years   | WMRM                | W          |
| Minutes books                            | Permanent  | WMRM                | N/A        |
| Audio Tapes                              | CR + 1 year, CR + 90 days if made solely for the purpose of drafting the minutes | WMRM and §19.21 (7) | W          |
| Ordinances                               | Permanent  | WMRM                | N/A        |
| Resolutions                              | Permanent  | WMRM                | N/A        |
| Ordinance book)municipal Code            | Permanent  | WMRM                | N/A        |
| Affidavits of Publication for ordinances | Permanent with ordinances  | WMRM                | N/A        |

(b) **Legal Records**

| RECORDS            | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|--------------------|---------------------|-----------|------------|
| Claims             | EVT + 7 years       |           | W          |
| Lawsuits           | Permanent           |           | N/A        |
| Insurance Policies | Permanent           |           | N/A        |
| Legal Opinions     | Permanent           | WMRM      | N/A        |

(c) **Real Property Records**

| RECORDS                  | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|--------------------------|---------------------|-----------|------------|
| Title insurance policies | Permanent           | WMRM      | N/A        |
| Easements                | Permanent           | WMRM      | N/A        |
| Leases                   | EVT + 7 years       | WMRM      | W          |

(d) **Licenses and Permits**

| RECORDS   | PERIOD OF RETENTION | AUTHORITY     | WHS NOTICE |
|---|---------------------|---------------|------------|
| Liquor and beer related applications and licenses   | EVT + 4 years       | §125.04(3)(i) | W          |
| Other applications and licenses/permits issued by the Village Administrator/Clerk/Treasurer (i.e. Boat slips and Waterway structures) | EVT + 3 years       | WMRM          | W          |
| Dog licenses monthly report to County Clerk   | EVT + 3 years       | WMRM          | W          |

## RECORD RETENTION SCHEDULE

### (e) Fidelity Bond Records

| RECORDS            | PERIOD OF RETENTION   | AUTHORITY | WHS NOTICE |
|--------------------|---|-----------|------------|
| Fidelity bond      | EVT + 5 years (after bond expires)                            | WMRM      | W          |
| Fidelity bond book | EVT + 5 years<br>(after last bond expires)                    | WMRM      | W          |
| Oath of office     | EVT + 5 years (after term<br>of service covered by oath ends) | WMRM      | W          |

### (f) Treasurer's Records

| RECORDS                   | PERIOD OF RETENTION        | AUTHORITY | WHS NOTICE |
|---------------------------|----------------------------|-----------|------------|
| Duplicate deposit tickets | EVT + 1 year (after audit) | WMRM      | W          |
| Bank credit/debit notices | EVT + 1 year (after audit) | WMRM      | W          |
| Investment records        | FIS + 7 years              | WMRM      | W          |
| All receipts              | FIS + 7 years              | WMRM      | W          |

### (g) Special Assessment Records

| RECORDS   | PERIOD OF RETENTION  | AUTHORITY | WHS NOTICE |
|---|--|-----------|------------|
| Preliminary resolution                          | Permanent  | WMRM      | N/A        |
| Report on special assessment project            | CR + 2 years<br>(Provided filed w/project records)   | WMRM      | W          |
| Waiver of special assessment notice and hearing | EVT + 1 year (after the final<br>resolution is approved)                                   | WMRM      | W          |
| Final resolution                                | Permanent  | WMRM      | N/A        |
| Certified special assessment roll               | EVT (retain until all assessments<br>are collected or for 7 years,<br>whichever is longer) | WMRM      | W          |
| Statement of new special assessment             | CR + 5 years after audited   | WMRM      | W          |
| Special assessment payment register             | EVT (retain until all assessments<br>are collected or for 7 years,<br>whichever is longer) | WMRM      | W          |

### (h) Board of Review Records

| RECORDS  | PERIOD OF RETENTION   | AUTHORITY     | WHS NOTICE |
|--|---|---------------|------------|
| Form of objection to property assessment and supporting documentation                            | EVT + 7 years (after final action<br>by board of review or completion<br>of appeal) | §70.47 (8)(f) | W          |
| Minute book of board of review   | CR + 7 years  | §70.47 (8)(f) | W          |
| Proceedings of board of review on audio tapes or as stenographic notes, including transcriptions | EVT + 7 years (after final action<br>by board of review or completion<br>of appeal) | §70.47 (8)(f) | W          |
| Notice of determinations of the board of review  | EVT + 7 years (after final action<br>by board of review or completion<br>of appeal) | §70.47 (8)(f) | W          |

## RECORD RETENTION SCHEDULE

### (i) Tax Calculation Records

| RECORDS   | PERIOD OF RETENTION                                    | AUTHORITY | WHS NOTICE |
|---|--|-----------|------------|
| Tax levy certification of the school district clerk | FIS + 3 years (after audited)                          | WMRM      | W          |
| Certificates of apportionment                       | FIS + 3 years (after audited)                          | WMRM      | W          |
| Final worksheet for determining allowable levy      | FIS + 5 years (after audited)                          | WMRM      | W          |
| Statement of taxes                                  | Permanently  | WMRM      | N/A        |
| Statement of new special assessments                | FIS + 5 years (after audited)                          | WMRM      | W          |
| Statement of new sewer service charges              | FIS + 5 years (after audited)                          | WMRM      | W          |
| General property tax credit certification           | FIS + 5 years (after audited)                          | WMRM      | W          |
| Explanation of property tax credit certification    | FIS + 5 years (after audited)                          | WMRM      | W          |
| Real property tax roll                              | FIS + 15 year (copy)<br>(county treas. Maintains orig) | WMRM      | W          |
| Personal property tax roll                          | FIS + 15 years   | WMRM      | W          |

### (j) Tax Collection Records

| RECORDS                             | PERIOD OF RETENTION                                       | AUTHORITY | WHS NOTICE |
|-------------------------------------|---|-----------|------------|
| Escrow account list                 | EVT (retain until superseded)                             | WMRM      | W          |
| Receipts                            | FIS + 7 years (after audit)                               | WMRM      | W          |
| Receipt book                        | FIS + 7 years (after audit)                               | WMRM      | W          |
| Statement of taxes remaining unpaid | EVT (retain with tax roll)                                | WMRM      | W          |
| Tax settlement receipt              | FIS + 5 years (after audit)                               | WMRM      | W          |
| Municipal treasurer's settlement    | FIS + 5 years (after audit)                               | WMRM      | W          |
| Personal property tax roll          | FIS + 15 years (and transfer to State Historical Society) | WMRM      | N          |

### (k) Public Works Projects and Contracts

| RECORDS                         | PERIOD OF RETENTION   | AUTHORITY | WHS NOTICE |
|---------------------------------|---|-----------|------------|
| Notice to contractors           | EVT + 7 years<br>(after completion of project)<br>EVT + 2 years<br>(unsuccessful bidders) | WMRM      | W          |
| Certified check                 | EVT (retain until contract has been signed and return to bidder)                          | WMRM      | W          |
| Bid bond                        | EVT + 7 years<br>(after completion of project)<br>EVT + 2 years<br>(unsuccessful bidders) | WMRM      | W          |
| Bidders proof of responsibility | EVT + 7 years<br>(after completion of project)<br>EVT + 2 years<br>(unsuccessful bidders) | WMRM      | W          |
| Bids                            | EVT + 7 years<br>(after completion of project)<br>EVT + 2 years<br>(unsuccessful bidders) | WMRM      | W          |

## RECORD RETENTION SCHEDULE

|                                     |   |      |   |
|-------------------------------------|---|------|---|
| Affidavit of organization authority | EVT + 7 years<br>(after completion of project)<br>EVT + 2 years<br>(unsuccessful bidders) | WMRM | W |
| Bid tabulations                     | EVT + 2 years   | WMRM | W |
| Performance bond                    | EVT + 7 years<br>(after completion of project)  | WMRM | W |
| Contract                            | EVT + 7 years<br>(after completion of project)  | WMRM | W |

(l) **Election Records.** All materials and supplies associated with an election may be destroyed according to the following schedule unless there is a recount or litigation pending with respect to the election:

| RECORDS   | PERIOD OF RETENTION  | AUTHORITY              | WHS NOTICE |
|---|--|------------------------|------------|
| Contents of a blank ballot box - unused ballots and materials                                     | EVT (3 business days after the canvas is completed)                                    | §7.23 (a)              | W          |
| Voter serial number slips   | EVT (3 business days after the canvas is completed)                                    | §7.23 (a)              | W          |
| Voting machine recorders  | EVT (14 days after a primary)<br>(21 days after an election)**                         | §7.23 (b)              | W          |
| Detachable recording units on electric voting equipment   | EVT (14 days after a primary)<br>(21 days after an election)***                        | §7.23 (g)              | W          |
| Ballots (state, county, local)  | EVT (30 days after the election)   | §7.23 (h)              | W          |
| Ballots (federal offices)****   | EVT (22 months after election)   | §7.23 (f)              | W          |
| Application for absentee ballots (for federal election ballots)                                   | EVT (90 days after the election)<br>(22 months after the election for federal offices) | §7.23 (k)<br>§7.23 (f) | W          |
| Forms associated with election such as tally sheets, inspector's statements and nomination papers | EVT (90 days after the election)<br>(22 months after the election for federal offices) | §7.23 (k)<br>§7.23 (f) | W          |
| Official canvass statements   | EVT (10 years after the election)  | §7.23 (i)              | W          |
| Registration and poll lists - Nonpartisan primaries and election                                  | EVT (2 years after the election for which they were created)                           | §7.23 (e)              | W          |
| Registration and poll lists - Partisan primaries and general election                             | EVT + 4 years after the election   | §7.23 (e)              | W          |
| Canceled registration cards   | EVT + 4 years after cancellation   | §7.23 (c)              | W          |
| Election notices  | EVT (1 year after the election)<br>(22 months for federal election)                    | §7.23 (j)<br>§7.23 (f) | W          |
| Proofs of publication and correspondence relative to publications                                 | EVT (1 year after the election)<br>(22 months for federal election)                    | §7.23 (i)<br>§7.23 (f) | W          |
| Campaign registration statement   | EVT (6 years after termination by the registrant)                                      | §7.23 (d)              | W          |
| Campaign finance reports  | EVT (6 years after date of receipt)  | §7.23 (d)              | W          |

\*\* The Governor may by order permit the clearing of voting machine recorders before this date if a special election is called.

\*\*\* Before units can be cleared or erased the information must be transferred to a disk or other recording medium and retained for 22 months

\*\*\*\* Federal offices are President of the United States, U.S. Senator and Congress

**RECORD RETENTION SCHEDULE**

(5) **ASSESSOR RECORDS.** The following public records may be destroyed after the expiration of the designated retention period.

(a) **Real Property Records.**

| RECORDS                                 | PERIOD OF RETENTION   | AUTHORITY | WHS NOTICE |
|---|---|-----------|------------|
| Deeds (Copies)                          | 1 year after info transferred to Master Property Record folders | WMRM      | W          |
| Vacation or alteration of plat (Copies) | Keep as long as relevant for working purposes                   | WMRM      | W          |

(b) **Property Assessment records - Real and Personal Property**

| RECORDS   | PERIOD OF RETENTION  | AUTHORITY | WHS NOTICE |
|---|--|-----------|------------|
| Master property record folders                                  | 5 years after life of structure  | WMRM      | W          |
| Index to owners   | Until superseded   | WMRM      | W          |
| Wisconsin Real Estate Transfer returns                          | 5 years after info transferred to Master Property Record folders                                   | WMRM      | W          |
| Building permit applications (Copies)                           | 1 yr. after info has been transferred to Master Property Record folders                            | WMRM      | W          |
| Tax Exemption Records   | 10 years   | WMRM      | W          |
| Notice of Increased Assessment                                  | 5 years unless assessment appealed, retain for 7 years after final BOR action or appeal completion | WMRM      | W          |
| Assessor's Final Report Supplement - Real and Personal Property | 5 years  | WMRM      | W          |
| Assessor's Final Report Real and Personal Property              | 5 years  | WMRM      | W          |
| Merchants', Professions' Statement of Property                  | 5 years  | WMRM      | W          |
| Plats (copies)  | Keep as long as relevant for working purposes  | WMRM      | W          |
| Certified Survey Maps (copies)                                  | Keep as long as relevant for working purposes  | WMRM      | W          |
| Aerial photographs (copies)                                     | Keep as long as relevant for working purposes  | WMRM      | W          |

(6) **FINANCE DEPARTMENT RECORDS.** The following public records may be destroyed after the expiration of the designated retention period:

(a) **Municipal Borrowing Records.**

| RECORDS                                       | PERIOD OF RETENTION  | AUTHORITY | WHS NOTICE |
|---|--|-----------|------------|
| Bond procedure record                         | EVT + 7 years (after bond issue expires)   | WMRM      | W          |
| Bond register                                 | EVT + 7 years (after bond issue expires)   | WMRM      | W          |
| Bond payment register                         | EVT + 7 years (after bond issue expires or following payment of all outstanding matured bonds/ notes/coupons whichever is later) | WMRM      | W          |
| Canceled bonds, coupons, and promissory notes | EVT (until audited)  | WMRM      | W          |

## RECORD RETENTION SCHEDULE

|                             |  |      |   |
|-----------------------------|--|------|---|
| Certificates of destruction | EVT + 7 years (after bond issue expires or following payment of all outstanding matured bonds/ notes/coupons whichever is later) | WMRM | W |
|-----------------------------|--|------|---|

### (b) Accounting Records

| RECORDS              | PERIOD OF RETENTION         | AUTHORITY | WHS NOTICE |
|----------------------|-----------------------------|-----------|------------|
| Accounts Payable:    |                             |           |            |
| Purchase invoices    | FIS + 7 years after audited | WMRM      | W          |
| Vouchers             | FIS + 7 years after audited | WMRM      | W          |
| Accounts Receivable: |                             |           |            |
| Invoices             | FIS + 7 years after audited | WMRM      | W          |
| Receipts             | FIS + 7 years after audited | WMRM      | W          |

### (c) Journal, Registers and Ledger

| RECORDS                             | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|-------------------------------------|---------------------|-----------|------------|
| Receipt journal                     | FIS + 15 years      | WMRM      | W          |
| Voucher/order register              | FIS + 15 years      | WMRM      | W          |
| General journal                     | FIS + 15 years      | WMRM      | W          |
| Journal voucher/Journal entries     | FIS + 15 years      | WMRM      | W          |
| Appropriation/Disbursements journal | FIS + 15 years      | WMRM      | W          |
| Appropriation journal voucher       | FIS + 15 years      | WMRM      | W          |
| General ledger                      | FIS + 15 years      | WMRM      | W          |
| Trial balance                       | EVT (until audited) | WMRM      | W          |

### (d) Banking Records

| RECORDS                     | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|-----------------------------|---------------------|-----------|------------|
| Check register              | FIS + 7 years       | WMRM      | W          |
| Bank Reconciliation's       | FIS + 7 years       | WMRM      | W          |
| Bank statements             | FIS + 7 years       | WMRM      | W          |
| Canceled order checks       | FIS + 7 years       | WMRM      | W          |
| Lists of outstanding checks | FIS + 7 years       | WMRM      | W          |

### (e) Payroll Records

| RECORDS                                      | PERIOD OF RETENTION                    | AUTHORITY | WHS NOTICE |
|--|--|-----------|------------|
| Payroll support records                      | Once audited<br>FIS + 4 years          | WMRM      | W          |
| Employee's withholding allowance certificate | EVT + 5 years (after being superseded) | WMRM      | W          |
| Employee enrollment and waiver cards         | EVT + 2 years (after being superseded) | WMRM      | W          |
| Employee earning records                     | FIS + 5 years                          | WMRM      | W          |
| Payroll check register                       | Once audited<br>FIS + 5 years          | WMRM      | W          |
| Payroll distribution record                  | Once audited<br>FIS + 5 years          | WMRM      | W          |
| Payroll voucher                              | Once audited<br>FIS + 5 years          | WMRM      | W          |
| Canceled payroll checks                      | Once audited<br>FIS + 5 years          | WMRM      | W          |

## RECORD RETENTION SCHEDULE

|  |                               |      |   |
|--|-------------------------------|------|---|
| Wage and tax statements  | Once audited<br>FIS + 5 years | WMRM | W |
| Report of Wisconsin income tax   | Once audited<br>FIS + 5 years | WMRM | W |
| Employer's annual reconciliation of Wisconsin income tax withheld from wages | Once audited<br>FIS + 5 years | WMRM | W |

### (f) Personnel Records

| RECORDS           | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|-------------------|---------------------|-----------|------------|
| Personnel records | EVT + 7 years       |           | W          |

### (g) Purchasing Records

| RECORDS                              | PERIOD OF RETENTION                         | AUTHORITY | WHS NOTICE |
|--------------------------------------|---|-----------|------------|
| Purchase requisitions                | Once audited EVT + 1 year (after PO issued) | WMRM      | W          |
| Purchase orders                      | Once audited FIS + 7 years                  | WMRM      | W          |
| Inventory of property (Fixed Assets) | EVT (Retain until superseded)               | WMRM      | W          |

### (h) Budget and Audit Records

| RECORDS           | PERIOD OF RETENTION | AUTHORITY | WHS NOTICE |
|-------------------|---------------------|-----------|------------|
| Budget worksheets | FIS + 3 years       | WMRM      | W          |
| Final budget      | Permanent           | WMRM      | N/A        |
| Audit reports     | Permanent           | WMRM      | N/A        |

### (i) Sewer and Water Utility Records

| RECORDS                                   | PERIOD OF RETENTION          | AUTHORITY                 | WHS NOTICE |
|---|------------------------------|---------------------------|------------|
| Water stub                                | FIS + 6 years                | Wis Admin Code<br>PSC 185 | W          |
| Receipts of current billings              | FIS + 6 years                | Wis Admin Code<br>PSC 185 | W          |
| Customer's ledgers of municipal utilities | FIS + 6 years                | Wis Admin Code<br>PSC 185 | W          |
| Other utility records                     | CR + 7 years                 | §19.21 (5)(c)             | W          |
| Customer records:                         |                              |                           |            |
| Customer deposit                          | EVT + 6 years (after refund) | Wis Admin Code<br>PSC 185 | W          |
| Meter reading sheets or cards             | CR + 6 years                 |                           | W          |
| Billing records                           | CR + 6 years                 |                           | W          |
| Filed rates and rules                     | Permanent                    | Wis Admin Code<br>PSC 185 | N/A        |

## RECORD RETENTION SCHEDULE

(7) **ENGINEERING/BUILDING INSPECTION DEPARTMENT RECORDS.** The following public records may be destroyed after the expiration of the designated retention period.

**(a) Engineering and Public Works Records**

| RECORDS  | PERIOD OF RETENTION    | AUTHORITY | WHS NOTICE |
|--|------------------------|-----------|------------|
| Annual reports   | Permanent              | WMRM      | N/A        |
| Field notes  | Permanent              | WMRM      | N/A        |
| Benchmark Books (Horizontal and Vertical Survey Control in SE Wis) | Permanent              | WMRM      | N/A        |
| Section corner monument logs                                       | Permanent              | WMRM      | N/A        |
| Aerial photographs   | EVT (until superseded) | WMRM      | W          |
| Village Maps   | Permanent              | WMRM      | N/A        |
| Water, storm and sanitary sewer main maps                          | Permanent              | WMRM      | N/A        |
| Profile and grade books  | Permanent              | WMRM      | N/A        |
| Excavation plans of private utilities                              | Permanent              | WMRM      | N/A        |
| Index to maps  | Permanent              | WMRM      | N/A        |

**(b) Building Permits and Inspection Records**

| RECORDS   | PERIOD OF RETENTION     | AUTHORITY             | WHS NOTICE |
|---|-------------------------|-----------------------|------------|
| Applications and permits  | Permanent               | WMRM                  | N/A        |
| Code compliance inspection reports                                    | Permanent               | WMRM                  | N/A        |
| Address file  | Permanent               | WMRM                  | N/A        |
| Certificates of occupancy   | EVT (until superseded)  | WMRM                  | W          |
| Energy calculation worksheets   | CR + 3 years            | WMRM                  | W          |
| State approved commercial building plans                              | EVT + 7 years           | WMRM                  | W          |
| Permit fee receipts   | FIS + 7 years           | WMRM                  | W          |
| Permit ledger   | CR + 7 years            | WMRM                  | W          |
| Quarter section maps, copies  | EVT (until superseded)  | WMRM                  | W          |
| Building plans  | 1 year after built      | Uniform Dwelling Code | W          |
| Asbuilts (Sewer and Water)  | Permanent               | WMRM                  | W          |
| Structure plans for municipal buildings and bridges                   | EVT (Life of Structure) | WMRM                  | W          |
| Permits for excavation of streets including private utility companies | EVT + 3 years           | WMRM                  | W          |

(8) **DEPARTMENT OF PUBLIC WORKS.** The following public records may be destroyed after the expiration of the designated retention period.

**(a) Street and Highway Records**

| RECORDS  | PERIOD OF RETENTION   | AUTHORITY | WHS NOTICE |
|--|---|-----------|------------|
| Street and sidewalk maintenance and repair (Paser) | CR + 25 years   | WMRM      | W          |
| Fuel usage reports                                 | CR + 2 years  | WMRM      | W          |
| Heavy equipment and vehicle (Maintenance Records)  | EVT (life of equipment and/or vehicle inventory ledger or until inventory ledger is superseded) | WMRM      | W          |
| Vehicle maintenance histories                      | EVT (life of vehicle)   | WMRM      | W          |
| Complaint ledger                                   | CR + 2 years  | WMRM      | W          |
| Monthly reports                                    | CR + 3 years  | WMRM      | W          |
| Annual reports                                     | Permanent   | WMRM      | W          |

## RECORD RETENTION SCHEDULE

|   |                                  |      |   |
|---|----------------------------------|------|---|
| Storm sewer maps  | EVT until superseded by asbuilts | WMRM | W |
| Asbuilts  | Permanent                        | WMRM | W |
| State Highway Aids Program Records                      | FIS + 7 years                    | WMRM | W |
| Master project files (Roads and Storm Sewers)           | EVT + 20 years                   | WMRM | W |
| Petitions for streets                                   | EVT + 2 years                    | WMRM | W |
| Tree planting, inspection, trimming and removal records | EVT + 25 years and destroy       |      | W |

### (b) Park Records

| RECORDS  | PERIOD OF RETENTION  | AUTHORITY | WHS NOTICE |
|--|--|-----------|------------|
| Master park plan   | Permanent  |           | N/A        |
| Plats  | Permanent  |           | N/A        |
| Aerial photographs   | Permanent  |           | N/A        |
| Payroll support records  | CR + 2 years   |           | W          |
| Reservation requests   | CR + 30 days. If payment receipts are attached, CR + 7 years |           | W          |
| Master reservation book  | CR + 2 years   |           | W          |
| Records of the parks committee (includes minutes of the meetings of the committee and supporting documents submitted to the committee) | Permanent  |           | N/A        |

(9) **UTILITY DEPARTMENT RECORDS.** The following public records may be destroyed after the expiration of the designated retention period.

### (a) Sewer and Water Utility Records

| RECORDS   | PERIOD OF RETENTION  | AUTHORITY                 | WHS NOTICE |
|---|--|---------------------------|------------|
| Water quality laboratory tests (Deep well and land-fill well water analysis detail and summary reports, chemical and bacteriological analysis of municipal drinking water detail and summary reports; municipal drinking fluoride analysis) | EVT + 5 years (if information has been transferred to a permanent test site location file, EVT + 1 year) | Wis. Adm. Code NR 809.82  | W          |
| Maps showing the location and physical characteristics of the utility plant   | EVT (until map is superseded)  | Wis. Adm. Code PSC 185.19 | W          |
| Engineering records in connection with construction projects  | EVT (until map is superseded or 6 years after plant is retired provided mortality data are retained)     | Wis. Adm. Code PSC 185.19 | W          |
| Operating records:<br>Station pumpage records   | CR + 15 years or EVT + 3 years after the source is abandoned   | Wis. Adm. Code PSC 185.19 | W          |
| Interruption records  | CR + 6 years   |                           | W          |
| Meter test records  | EVT (see S. PCS 185.46)  |                           | W          |
| Meter history record  | EVT (life of meter)  |                           | W          |
| Annual meter accuracy summary   | CR + 10 years  |                           | W          |

## RECORD RETENTION SCHEDULE

|   |  |                              |   |
|---|--|------------------------------|---|
| Pressure records  | CR + 6 years                           | Wis. Adm. Code<br>PSC 185.19 | W |
| Customer records<br>Complaint records                     | CR + 3 years                           | Wis. Adm. Code<br>PSC 185.19 | W |
| Analyses of any water samples taken from the water system | EVT + 10 years                         | Wis. Adm. Code<br>NR 809.82  | W |
| Master project files (sewer & water)                      | EVT + 20 years after life of structure | WMRM                         | W |
| Blueprints  | EVT until superseded by Asbuilts       | WMRM                         | W |
| TV sewer inspection records                               | FIS + 7 years                          | WMRM                         | W |
| Water and sanitary sewer maps                             | EVT until superseded by Asbuilts       | WMRM                         | W |
| Petitions for sewer and water systems                     | EVT + 2 years                          | WMRM                         | W |
| Other utility records                                     | CR + 7 years                           | §19.21 (5)(c)                | W |
| Asbuilts (sewer and water)                                | permanent                              | WMRM                         | W |

(10) **PLANNING DEPARTMENT RECORDS.** The following public records may be destroyed after the expiration of the designated retention period.

| RECORDS   | PERIOD OF RETENTION                  | AUTHORITY | WHS NOTICE |
|---|--------------------------------------|-----------|------------|
| Records of the zoning board of appeals (includes minutes of meeting of the board and supporting documents submitted to the board) | Permanent                            | WMRM      | N/A        |
| Records of plan commission (includes minutes of commission meetings and supporting documents submitted to commission)             | Permanent                            | WMRM      | N/A        |
| Preliminary subdivision plats   | EVT (until superseded by final plat) | WMRM      | W          |
| Final subdivision plats   | Permanent                            | WMRM      | N/A        |
| Annexation plats  | Permanent                            | WMRM      | N/A        |
| Assessor's plats  | Permanent                            | WMRM      | N/A        |
| Conditional use grants  | Permanent                            |           | N/A        |
| Street vacation and dedications   | Permanent                            |           | N/A        |
| Comprehensive Master Plan   | Permanent                            |           | N/A        |
| Neighborhood Plans  | CR + 7 years                         |           | W          |
| Stormwater Plans  | CR + 7 years                         |           | W          |
| Design manual and guides  | CR + 7 years                         |           | W          |
| Building, Site, Operational Plans   | Permanent                            |           | N/A        |
| Quarter section maps  | EVT (until superseded)               | WMRM      | W          |
| Vacation or alteration of plan originals  | Permanent                            | WMRM      | N/A        |
| Plats - Original  | Permanent                            | WMRM      | N/A        |
| Certified Survey Maps -Original   | Permanent                            | WMRM      | N/A        |
| Aerial Photographs - Original   | Permanent                            | WMRM      | N/A        |

Approved by the Village Board of the Village of Williams Bay this \_\_\_\_ day of \_\_\_\_\_,  
2016.

VILLAGE OF WILLIAMS BAY

By: \_\_\_\_\_  
John Marra, President

Attest: \_\_\_\_\_  
Jacqueline Hopkins, Clerk

First Reading: \_\_\_\_\_

Second Reading: \_\_\_\_\_

Date Adopted: \_\_\_\_\_

Date published: \_\_\_\_\_