



SPECIAL VIRTUAL SEWER AND WATER UTILITIES COMMITTEE MEETING AGENDA

Tuesday, October 29, 2024 at 3:45 P.M.

This meeting will be conducted electronically via "Zoom" video conferencing software.

To join, please click on the following hyperlink:

<https://us02web.zoom.us/j/4782465738?pwd=UHCxYkxUOHFHThFoY1ljcWxZb3BUdz09>

Meeting ID: 478 246 5738

Password: 329703

To connect by telephone, please dial

1-301-715-8592 - Meeting ID 478 246 5738#

For additional information check: <http://www.sisterbaywi.gov>

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Approval of Agenda
4. Approval of Minutes of the September 10, 2024 Meeting, as Published
5. Comments, Correspondence and Concerns from the Public
6. Discussion/ Action Items:
 - a. Wastewater Treatment Plant Operations Report
 - b. Land Lease/Sludge Land Application/Sludge PFAs Testing
 - c. Rate Study
 - d. Utilities Online Scheduling and Forms
 - e. Wastewater Treatment Plant Facilities Plan
 - f. Record Retention Ordinance
7. Matters to be placed on a future agenda or referred to a committee, official, or employee
8. Adjournment

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Julie Schmelzer, Village Administrator, at julie.schmelzer@sisterbaywi.gov. It is possible that members of and possibly a quorum of members of other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118, (FAX) 854-9637, or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review at the Village Administration Building during operating hours (8 a.m. – 4 p.m. weekdays). The Village of Sister Bay is an Equal Opportunity Provider and Employer.

POSTED DATE/SIGNATURE_____

SEWER AND WATER UTILITIES COMMITTEE MEETING MINUTES
TUESDAY, SEPTEMBER 10, 2024
VIA VIDEO CONFERENCE
(APPROVAL PENDING)

The September 10, 2024 meeting of the Sewer and Water Utilities Committee was called to order by Committee Chairperson Denise Bhirdo at 3:45 P.M.

Present: Chairperson Denise Bhirdo and members Kurt Harff and Alison Werner

Staff Members: Village Administrator Julie Schmelzer, Utilities Director Megan Barnes, and Utilities Clerk Kara Kroll

Others: Skyler Witalison, Laurel Harff

Approval of the Agenda:

A motion was made by Werner, seconded by Harff that the Agenda for the September 10, 2024 meeting of the Sewer and Water Utilities Committee be approved as presented. Motion carried – all ayes.

Approval of the minutes:

A motion was made by Harff, seconded by Bhirdo to approve the minutes of the August 13, 2024 meeting of the Sewer and Water Utilities Committee as presented. Motion carried – all ayes.

Public Comments and Correspondence

No correspondence was received for this meeting.

Discussion Items:

a) Wastewater Treatment Plant Operations Report

A copy of the Sewer and Water Utility operations report prepared by Barnes was included in the meeting packet for the members to review. Barnes added one additional item. Barnes said Faith Leak Detection was to paint the hydrants in 2024, but they ran into problems and won't be able to paint the hydrants until 2025. Sister Bay will be the first on the list for painting in 2025. The Committee agreed to wait until 2025, and the money budgeted for 2024 will be moved to the 2025 budget.

Bhirdo congratulated Barnes on finding the aeration ditch problem. Barnes said the ditches have been running the opposite way of the design, since it was installed in 1991.

b) Sanitary Line on Autumn Court

Witalison from Stantec attended the meeting and shared a map of the sports complex. The map was included in the meeting packet. Witalison discussed the location of the new sanitary sewer lines and manholes, per the drawing. Bhirdo questioned losing trees on the tree line along the ball field parking lot area. Witalison said if work is completed outside the drip line trees usually aren't damaged. The utility committee members gave the ok for Witalison to proceed and he is to get proposal budget numbers, a survey, DNR permitting, engineering designs, bid documents and find a contractor to perform the work. The Village will need to accept the final bid. The work could be completed in early winter if we get started

1 quickly or early spring. Schmelzer would prefer to pay for the work in 2025 and the money will come from
2 the Parks Maintenance Fund.

3
4 *A motion was made by Bhirdo, seconded by Werner to approve the Stantec plan included in the September*
5 *10, 2024, meeting packet as presented. Motion carried – all ayes.*
6

7
8 **c) Preferred Location for The New Blower Building**

9 Barnes included a staff report in the meeting packet. Barnes said she believes the Utilities doesn't need a
10 new blower building. Barnes mentioned that there is enough storage for now and when a new solids building
11 is built, she would like to see extra storage added in that building.
12

13 **Discussion regarding matters to be placed on a future agenda or referred to a Committee, Official, or**
14 **Employee.**

- 15 • Land Lease
- 16 • Rate Study
- 17

18 Barnes discussed that Narrow Gate Farms would like to get out of his lease. Barnes mentioned that she is
19 looking into the Utilities using the land to spread sludge, but the Utilities would need to find someone to
20 farm the land in order to spread sludge on it. Schmelzer said if the Utilities can find someone to farm the
21 land the Utilities shouldn't charge them, because they would be saving the Utilities money by not having to
22 haul the sludge to Green Bay. Werner mentioned an article in the New York Times that talked about PFA's
23 in sludge. The article will be placed in the October meeting packet. Barnes will have the sludge tested for
24 PFA's and bring the information to the October meeting.
25

26 **Adjournment**

27 *At 4:17 P.M. a motion was made by Werner, seconded by Harff to adjourn the September 10, 2024 meeting*
28 *of the Sewer and Water Utilities Committee. Motion carried – all ayes.*
29

30 *The next meeting of the Sewer and Water Utilities Committee will be conducted at 3:45 P.M. on Tuesday,*
31 *October 8, 2024 via Video Conference.*
32

33
34 Respectfully submitted,

35 

36 Kara Kroll

37 Utilities Clerk



Village of Sister Bay
Sewer and Water Utilities Committee
Operations Report

Sewer and Water Utilities Committee Meeting
October 29, 2024

Review of Financial Statements

See the attached financial reports.

Capacity Report

See the attached report for August and September.

Well Permit Status Report

2024 well permit status; see enclosed information

Operator Certifications

Blok received his sanitary collection system certification. Champeau received the wastewater general certification as well as the sanitary collection system certification.

DNR Water Sanitary Survey

Barnes met with the new DNR Representative for Door County, Alyssa Cahoon and Jamie Douglas on October 22, 2024, to complete the sanitary survey on the public water system. No major deficiencies were noted. They stated that they were impressed with Barnes' organization, record keeping and operations.

Intent to Apply

Barnes has been conversing with engineers about the future sludge handling concerns for the village. One engineering firm that has been very helpful is Donohue & Associates, Inc. They have offered to help us get the ball rolling by submitting an Intent to Apply (ITA) application for the Clean Water Fund Program to the DNR on our behalf, free of charge. The application will include a project description and cost estimates for the potential sludge handling upgrades and will include the concept that this will serve as a regional sludge processing facility for Northern Door County. This application is non-binding in any way and does not obligate us to proceed with any project. It is only a placeholder and begins the process of prioritizing the potential project for fund allocation. The application is due by October 31, 2024, for the state fiscal year 2026 (07/01/2025-06/30/2026).

Johnson's Marina Meter Billing Change

It was discovered that there was a leak on D Dock after the Utilities Department completed the 3rd quarter meter reading and high usage was noticed. When Kroll and Barnes were going over the billing, it was noted that the meter was previously considered a "water only" meter. This change was made when Lars Johnson requested a billing modification with the Utilities Committee because they did not conduct "pump-outs" at Al Johnson's Marina. However, the marina now offers pump-outs, so they are now being billed for sewer services as well.

Electric Billing for Cold Storage

Alliance Construction requested to use the vacant Utility “blower building” located at 2160 Autumn Court as a temporary site office. Barnes ok’d this decision, as long as the electric usage was no longer getting billed to the Utilities Department. When changing the billing information, it was noticed that the Utilities Department has been paying for the electric services for the cold storage facility.

Annual Water Tower Inspection

Barnes and Champeau completed the 2024 annual water tower inspection on 10/09/2024. It was noted that the aviation lights are currently not functioning, the master lock on the water tank access hatch is not functioning and needs to be cut off and replaced and the vent needs a 4-mesh screen installed around the expanded metal to be compliant. The DNR representatives gave Barnes until 11/12/2024 to fix these deficiencies.

Pretreatment Manual Operation

On 10/02/2024, the operators noticed that the pretreatment controls were not operating-automatically. Barnes contacted IPS for assistance to discover what the problem was with the programmable logic controller (PLC). The PLC power source was determined to be the problem, and the operators were told to run pretreatment operations manually until a new power source could get shipped. Barnes stopped accepting hauled waste at the wastewater treatment facility from 10/02/2024-10/04/2024 to further prevent any issues in the pretreatment area, while dealing with having to consistently manually operate the headworks. Barnes and Nelson installed the new power source and resolved the issue on 10/04/2024. The pumps can now run automatically once again. Nelson was the operator on call that week and he did a fantastic job of monitoring levels and coming in after hours to operate pumps and screens manually.

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
SOURCE 46					
610-46110-000-000 ASSESSMENT LETTER FEES	45.00	1,665.00	3,000.00	(1,335.00)	55.50
610-46451-100-000 METERED WATER SALES - VILLAGE	7,628.90	12,410.42	22,652.00	(10,241.58)	54.79
610-46451-200-000 METERED WATER SALES-COMMERCIAL	43,388.92	89,175.02	124,653.00	(35,477.98)	71.54
610-46451-400-000 METERED WATER SALES-RESIDENT'L	63,621.06	155,178.95	211,383.00	(56,204.05)	73.41
610-46451-500-000 METERED WATER SALES-MULTIFAM	7,505.05	19,512.67	22,436.00	(2,923.33)	86.97
610-46451-900-000 SERVICE TO OTHER WATER SYSTEMS	.00	.00	50.00	(50.00)	.00
610-46452-000-000 WATER SYSTEM MAINTENANCE	.00	2,705.18	1,500.00	1,205.18	180.35
610-46452-100-000 WATER SYSTEM/HYDRANT MAINT - V	.00	.00	50.00	(50.00)	.00
610-46454-000-000 CONNECTION FEES - WATER	420.15	1,437.93	3,400.00	(1,962.07)	42.29
610-46455-000-000 PUBLIC FIRE PROTECTION	13,264.00	40,041.84	51,788.00	(11,746.16)	77.32
610-46455-100-000 PUBLIC FIRE PROT - VILLAGE	738.60	2,215.80	3,313.00	(1,097.20)	66.88
610-46455-900-000 PUBLIC FIRE PROT.-HYDRANT RENT	13,093.75	39,281.25	52,375.00	(13,093.75)	75.00
610-46456-000-000 PRIVATE FIRE PROTECT/SPRINKLRS	3,510.45	10,952.22	14,573.00	(3,620.78)	75.15
610-46456-100-000 UNMETERED WATER SALES-VILLAGE	.00	.00	50.00	(50.00)	.00
610-46456-200-000 UNMETERED WATER SALES-COMM/PUB	.00	1,140.19	400.00	740.19	285.05
610-46457-000-000 HYDRANT USE -COMMERCIAL/PUBLIC	.00	480.00	400.00	80.00	120.00
610-46457-100-000 HYDRANT USE - VILLAGE	.00	.00	100.00	(100.00)	.00
610-46470-000-000 LATE PAYMENT PENALTIES	137.59	326.32	700.00	(373.68)	46.62
610-46472-000-000 RENT FROM WATER DEPT PROPERTY	.00	1,200.00	5,760.00	(4,560.00)	20.83
TOTAL SOURCE 46	153,353.47	377,722.79	518,583.00	(140,860.21)	72.84
SOURCE 47					
610-47341-810-000 ADMIN CHARGES - LGUD (W)	.00	5,054.78	8,867.00	(3,812.22)	57.01
610-47341-820-000 WATER SYSTEM MAINT - LGUD	.00	.00	2,000.00	(2,000.00)	.00
610-47341-830-000 SALE OF WATER - LGUD	.00	6,017.68	20,098.00	(14,080.32)	29.94
610-47341-850-000 UNMETERED WATER SALES - LGUD	.00	45.88	250.00	(204.12)	18.35
610-47341-860-000 PUBLIC FIRE PROTECTION -LGUD	.00	2,782.00	5,564.00	(2,782.00)	50.00
610-47341-870-000 WATER TESTING FEES	180.00	1,650.00	210.00	1,440.00	785.71
TOTAL SOURCE 47	180.00	15,550.34	36,989.00	(21,438.66)	42.04
SOURCE 48					
610-48110-000-000 INTEREST/DIVIDENDS - WATER	.00	47,541.10	37,269.00	10,272.10	127.56
610-48420-710-000 IMPACT FEE-DOWNTOWN WATER MAIN	1,325.94	4,831.93	14,000.00	(9,168.07)	34.51
610-48420-730-000 IMPACT FEES - WATER TOWER	.00	7,892.52	37,000.00	(29,107.48)	21.33
610-48425-000-000 SURCHARGE: W SYSTEM SERVICE	.00	4.58	225.00	(220.42)	2.04
610-48428-000-000 RECONNECT FEES & MISC. - WATER	.00	1,770.00	2,000.00	(230.00)	88.50
610-48429-000-000 WELL PERMITS	50.00	300.00	350.00	(50.00)	85.71
610-48490-000-000 OTHER WATER SYSTEM REVENUE	.00	180.00	5,575.00	(5,395.00)	3.23
610-48495-000-000 MISC NON-OPERATING REVENUE	50.00	746.68	1,000.00	(253.32)	74.67
TOTAL SOURCE 48	1,425.94	63,266.81	97,419.00	(34,152.19)	64.94

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TOTAL WATER REVENUE	154,959.41	456,539.94	652,991.00	(196,451.06)	69.92

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
610-61500-111-000	WAGES - VILLAGE WATER	.00	.00	73,493.00	73,493.00	.00
610-61500-111-620	WAGES - PUMPING	210.16	12,305.27	11,646.00	(659.27)	105.66
610-61500-111-625	WAGES - MAINT/PUMPING PLANT	.00	1,053.02	.00	(1,053.02)	.00
610-61500-111-626	WAGES - GROUNDS MAINT	.00	415.08	1,126.00	710.92	36.86
610-61500-111-630	WAGES - TREATMENT PLANT	165.00	5,397.81	.00	(5,397.81)	.00
610-61500-111-635	WAGES - MAINT/TREATMENT PLANT	.00	62.38	.00	(62.38)	.00
610-61500-111-640	WAGES - DISTRIBUTION SYSTEM	854.72	4,471.25	.00	(4,471.25)	.00
610-61500-111-650	WAGES - RESERVOIRS/STANDPIPES	62.38	62.38	.00	(62.38)	.00
610-61500-111-651	WAGES - MAINS	.00	2,162.97	.00	(2,162.97)	.00
610-61500-111-652	WAGES - SERVICES	.00	899.25	.00	(899.25)	.00
610-61500-111-653	WAGES - METERS	124.76	11,246.41	.00	(11,246.41)	.00
610-61500-111-654	WAGES - HYDRANTS	.00	4,673.85	.00	(4,673.85)	.00
610-61500-111-901	WAGES - METER READING	155.95	828.94	.00	(828.94)	.00
610-61500-111-906	WAGES - CUSTOMER SERVICE	.00	34.38	.00	(34.38)	.00
610-61500-111-920	WAGES - ADMIN, WATER	991.13	7,137.29	1,941.00	(5,196.29)	367.71
610-61500-111-930	WAGES - TRAINING, WATER	.00	2,903.05	.00	(2,903.05)	.00
610-61500-112-000	OVERTIME	.00	.00	8,430.00	8,430.00	.00
610-61500-112-620	OVERTIME - PUMPING	62.38	2,194.86	.00	(2,194.86)	.00
610-61500-112-652	OVERTIME - SERVICES	.00	51.12	.00	(51.12)	.00
610-61500-112-930	OVERTIME - ON CALL WATER	77.00	2,593.00	4,015.00	1,422.00	64.58
610-61500-113-620	COMP TIME USED	28.07	1,309.74	.00	(1,309.74)	.00
610-61500-114-930	PAID LEAVE	1,771.37	12,310.85	3,217.50	(9,093.35)	382.62
610-61500-121-000	PART-TIME WAGES	.00	.00	5,400.00	5,400.00	.00
610-61500-121-620	PART-TIME WAGES - PUMPING	.00	608.78	.00	(608.78)	.00
610-61500-121-902	WAGES - CLERK - WATER	617.11	10,143.40	16,334.00	6,190.60	62.10
610-61500-121-920	WAGES - ADMIN ALLOCATION	.00	4,540.50	27,102.00	22,561.50	16.75
610-61500-122-902	OVERTIME - CLERK - WATER	19.28	85.68	413.00	327.32	20.75
610-61500-131-926	RETIREMENT	354.62	6,288.50	10,333.00	4,044.50	60.86
610-61500-132-408	SOCIAL SECURITY	367.56	6,581.01	11,868.00	5,286.99	55.45
610-61500-133-926	INSURANCE, MEDICAL	1,344.69	22,944.95	31,770.00	8,825.05	72.22
610-61500-134-926	INSURANCE, DENTAL	92.12	1,552.64	1,902.00	349.36	81.63
610-61500-135-926	INSURANCE, GROUP LIFE	11.71	295.20	366.00	70.80	80.66
610-61500-136-926	INSURANCE, DISABILITY	18.56	377.99	936.00	558.01	40.38
610-61500-137-925	HSA BENEFITS	.00	2,977.25	8,054.00	5,076.75	36.97
610-61500-138-925	EAP BENEFITS	20.68	186.12	240.00	53.88	77.55
610-61500-140-925	VISION BENEFITS	13.22	216.50	283.00	66.50	76.50
610-61500-141-903	UNIFORMS & CLOTHING	157.70	391.19	900.00	508.81	43.47
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	.00	74.21	750.00	675.79	9.89
610-61500-143-930	RECOGNITION	.00	34.75	1,065.00	1,030.25	3.26
610-61500-144-630	MILEAGE - TREATMENT	.00	.00	470.00	470.00	.00
610-61500-144-640	MILEAGE - T&D OP	.00	85.76	.00	(85.76)	.00
610-61500-144-921	MILEAGE - OFFICE EXP	.00	.00	275.00	275.00	.00
610-61500-144-930	MILEAGE - ADMIN MISC	90.61	90.61	300.00	209.39	30.20
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	.00	.00	500.00	500.00	.00
PERSONNEL		7,610.78	129,587.94	223,129.50	93,541.56	58.08

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
610-61500-200-602 OTHER SERVICES-PUMPING	.00	.00	1,000.00	1,000.00	.00
610-61500-200-630 TESTING	293.89	501.88	2,000.00	1,498.12	25.09
610-61500-200-923 MISC. OTHER SERVICES	445.76	3,766.37	6,000.00	2,233.63	62.77
610-61500-201-622 ELECTRIC POWER	1,946.95	15,301.43	30,236.00	14,934.57	50.61
610-61500-202-622 FUEL FOR PUMPING	.00	.00	2,500.00	2,500.00	.00
610-61500-203-921 TELEPHONES	101.38	896.27	1,500.00	603.73	59.75
610-61500-204-921 CELLPHONES	151.60	1,292.49	1,500.00	207.51	86.17
610-61500-205-921 INTERNET	.00	179.97	1,900.00	1,720.03	9.47
610-61500-209-923 LEGAL SERVICES - WATER	.00	.00	2,500.00	2,500.00	.00
610-61500-210-923 AUDIT & CONSULTING	1,559.25	3,852.75	3,000.00	(852.75)	128.43
610-61500-212-923 ENGINEERING	.00	2,434.75	5,000.00	2,565.25	48.70
610-61500-213-923 OUTSIDE SERVICES EMPLOYED	6.42	793.98	1,300.00	506.02	61.08
CONTRACTUAL SERVICES	4,505.25	29,019.89	58,436.00	29,416.11	49.66

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
610-61500-301-602	EQUIP GAS/OIL - SOURCE OF SUP.	.00	5.34	25.00	19.66	21.36
610-61500-301-623	EQUIP GAS/OIL - PUMPING	.00	.00	200.00	200.00	.00
610-61500-301-641	EQUIP GAS/OIL - T&D	.00	.00	200.00	200.00	.00
610-61500-301-933	VEHICLE GAS/OIL/FLUIDS	62.60	1,143.70	1,950.00	806.30	58.65
610-61500-310-921	COMPUTER HARDWARE/SOFTWARE	.00	561.59	2,500.00	1,938.41	22.46
610-61500-310-923	ACCOUNTING/SOFTWARE SUPPORT	24.38	2,268.30	6,000.00	3,731.70	37.81
610-61500-312-921	INFORMATION TECHNOLOGY	80.33	3,590.09	4,500.00	909.91	79.78
610-61500-321-921	OFFICE SUPPLIES & EXP.	234.91	569.16	1,200.00	630.84	47.43
610-61500-322-921	POSTAGE & SHIPPING	141.07	815.90	1,200.00	384.10	67.99
610-61500-324-921	PRINTING & COPYING	162.80	1,268.82	1,600.00	331.18	79.30
610-61500-325-921	LEGAL NOTICES & ADS	.00	455.95	500.00	44.05	91.19
610-61500-326-921	OFFICE EQUIPMENT - OFFICE EXP	13.36	31.46	75.00	43.54	41.95
610-61500-331-930	MEMBERSHIP DUES	.00	1,104.35	1,200.00	95.65	92.03
610-61500-332-602	TRAINING - SOURCE OF SUPPLY	.00	.00	500.00	500.00	.00
610-61500-332-630	TRAINING - TREATMENT	.00	86.35	800.00	713.65	10.79
610-61500-332-640	TRAINING - T&D OP	.00	46.64	.00	(46.64)	.00
610-61500-332-921	TRAINING - OFFICE EXP	.00	.00	1,050.00	1,050.00	.00
610-61500-332-930	TRAINING - ADMIN MISC	121.01	334.71	6,000.00	5,665.29	5.58
610-61500-351-623	MED/SAFETY - PUMPING	.00	.00	250.00	250.00	.00
610-61500-351-632	MED/SAFETY - TREATMENT	.00	54.00	1,000.00	946.00	5.40
610-61500-351-930	MED/SAFETY - MISC GENERAL	.00	299.25	1,500.00	1,200.75	19.95
610-61500-352-000	TOOLS/MINOR EQUIP	.00	36.09	.00	(36.09)	.00
610-61500-352-641	TOOLS/MINOR EQUIP - T&D	.00	11,139.73	10,900.00	(239.73)	102.20
610-61500-352-653	TOOLS/MINOR EQUIP - METERS	.00	56.88	250.00	193.12	22.75
610-61500-352-903	TOOLS/MINOR EQUIP - ADMIN MISC	.00	.00	250.00	250.00	.00
610-61500-352-930	TOOLS/MINOR EQUIP - MISC GEN	.00	1,530.41	2,200.00	669.59	69.56
610-61500-353-641	MISC. OTHER SUP. - T&D	.00	.00	200.00	200.00	.00
610-61500-353-650	MISC. OTHER SUP. - RESERVOIRS	.00	.00	300.00	300.00	.00
610-61500-353-652	MISC. OTHER SUP. - SERVICES	.00	.00	1,000.00	1,000.00	.00
610-61500-353-653	MISC. OTHER SUP. - METERS	.00	27.09	500.00	472.91	5.42
610-61500-353-654	MISC. OTHER SUP. - HYDRANTS	.00	.00	500.00	500.00	.00
610-61500-353-655	MISC. OTHER SUP. - OTHER PLANT	.00	.00	500.00	500.00	.00
610-61500-353-921	MISC. OTHER SUPPLIES - ADMIN	.00	.00	500.00	500.00	.00
610-61500-354-921	MAPS	.00	.00	150.00	150.00	.00
610-61500-358-623	MISC OP. SUPPLIES - WELLS	.00	52.25	200.00	147.75	26.13
610-61500-358-625	MISC OP. SUPPLIES - WELL MAINT	.00	50.57	175.00	124.43	28.90
610-61500-358-641	MISC SYS OP SUP - T&D	.00	6.99	3,750.00	3,743.01	.19
610-61500-361-650	DISTRIBUTION MAINT - STORAGE	.00	.00	5,000.00	5,000.00	.00
610-61500-361-651	DISTRIBUTION MAINT - MAINS	.00	153.89	3,000.00	2,846.11	5.13
610-61500-361-652	DISTRIBUTION MAINT - SERVICES	.00	440.78	1,000.00	559.22	44.08
610-61500-361-653	DISTRIBUTION MAINT - METERS	.00	.00	2,750.00	2,750.00	.00
610-61500-361-654	HYDRANT MAINTENANCE	.00	1,939.50	40,100.00	38,160.50	4.84
610-61500-361-655	DISTRIBUTION MAINT - OTHER	.00	148.65	150.00	1.35	99.10
610-61500-362-600	LAWN MAINTENANCE - WELLS	.00	.00	100.00	100.00	.00
610-61500-363-933	VEHICLE MAINTENANCE	.00	554.55	750.00	195.45	73.94
610-61500-366-623	WATER PLANT - PUMPING OP.	.00	5,406.88	3,500.00	(1,906.88)	154.48
610-61500-366-625	WATER PLANT - PUMPING MAINT	.00	2,383.55	4,500.00	2,116.45	52.97
610-61500-366-635	WATER PLANT - TREATMENT MAINT	.00	53.71	.00	(53.71)	.00
610-61500-366-935	WATER PLANT - FACILITY MAINT	.00	381.91	.00	(381.91)	.00
610-61500-369-602	EQUIP MAINT - SOURCE OF SUPPLY	.00	.00	250.00	250.00	.00
610-61500-369-625	EQUIP MAINT - PUMPING	.00	187.99	250.00	62.01	75.20
610-61500-369-641	EQUIP MAINT - T&D	.00	.00	250.00	250.00	.00

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
	SUPPLIES AND EXPENSE	840.46	37,187.03	115,225.00	78,037.97	32.27
610-61500-401-921	CUSTODIAL SUPPLIES	.00	222.62	195.00	(27.62)	114.16
610-61500-402-631	CHEMICALS	10.00	2,194.96	4,000.00	1,805.04	54.87
610-61500-403-630	WATER TESTING SUPPLIES	.00	2,240.41	7,000.00	4,759.59	32.01
610-61500-403-653	METER PARTS & SUPPLIES	.00	34.98	100.00	65.02	34.98
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	.00	.00	2,500.00	2,500.00	.00
610-61500-408-654	HYDRANT PARTS & SUPPLIES	.00	8.99	500.00	491.01	1.80
	BUILDING MATERIALS	10.00	4,701.96	14,295.00	9,593.04	32.89
610-61500-510-924	PROPERTY INSURANCE	.00	3,471.46	3,500.00	28.54	99.18
610-61500-510-925	LIABILITY INSURANCE	335.60	1,342.40	1,575.00	232.60	85.23
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	230.00	920.25	950.00	29.75	96.87
610-61500-512-925	INSURANCE, WORK COMP	545.63	2,192.78	3,812.00	1,619.22	57.52
610-61500-550-921	BANK FEES & FINANCE CHARGES	.00	855.13	1,500.00	644.87	57.01
610-61500-551-408	TAXES - WATER	.00	.00	(15,000.00)	(15,000.00)	.00
610-61500-551-928	MISC OTHER EXP - REGULATORY	.00	.00	750.00	750.00	.00
610-61500-551-930	IMPACT FEE REFUNDS	904.67	374,030.20	36,000.00	(338,030.20)	1,038.97
	FIXED CHARGES	2,015.90	382,812.22	33,087.00	(349,725.22)	1,156.99
610-61500-899-403	DEPRECIATION EXP -WATER SYSTEM	.00	48,886.26	195,545.00	146,658.74	25.00
	CAPITAL OUTLAY	.00	48,886.26	195,545.00	146,658.74	25.00
610-61500-900-408	PAYMENT IN LIEU OF TAXES	.00	13,634.25	59,315.00	45,680.75	22.99
	COST REALLOCATION	.00	13,634.25	59,315.00	45,680.75	22.99
	TOTAL DEPARTMENT 500	14,982.39	645,829.55	699,032.50	53,202.95	92.39
	DEPARTMENT 000					
610-64000-111-000	WAGES - LGSD WATER	.00	1,456.01	7,782.00	6,325.99	18.71
610-64000-112-000	OVERTIME - LGSD WATER	.00	41.25	628.00	586.75	6.57
	PERSONNEL	.00	1,497.26	8,410.00	6,912.74	17.80
610-64000-200-930	LGUD OTHER REIMB	18.17	371.66	750.00	378.34	49.55
610-64000-201-622	LGUD ELECTRIC - REIMB.	330.44	635.87	.00	(635.87)	.00
	CONTRACTUAL SERVICES	348.61	1,007.53	750.00	(257.53)	134.34

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
610-64000-324-921 PRINTING & COPYING LGUD		12.16	47.44	125.00	77.56	37.95
SUPPLIES AND EXPENSE		12.16	47.44	125.00	77.56	37.95
		360.77	2,552.23	9,285.00	6,732.77	27.49
TOTAL FUND EXPENDITURES		15,343.16	648,381.78	708,317.50	59,935.72	91.54
NET REVENUES OVER EXPENDITURES		139,616.25	(191,841.84)	(55,326.50)	(256,386.78)	(346.74)

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>SOURCE 46</u>					
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	14,170.95	22,488.05	19,086.00	3,402.05	117.82
620-46411-200-000	SEWER SERVICE - COMMERCIAL	106,040.31	229,833.48	281,375.00	(51,541.52)	81.68
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	202,386.20	500,751.94	605,686.00	(104,934.06)	82.68
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	28,502.25	70,880.97	78,829.00	(7,948.03)	89.92
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	.00	4,867.08	10,000.00	(5,132.92)	48.67
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	.00	96,235.83	192,342.00	(96,106.17)	50.03
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	.00	1,590.71	4,923.00	(3,332.29)	32.31
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	.00	12.60	175.00	(162.40)	7.20
620-46416-200-000	UNMETERED WASTEWATER - COMMERC	.00	.00	150.00	(150.00)	.00
620-46470-000-000	LATE PAYMENT FEES	353.56	3,974.75	5,000.00	(1,025.25)	79.50
620-46472-000-000	RENT FROM WW DEPT PROPERTY	.00	.00	1,420.00	(1,420.00)	.00
	TOTAL SOURCE 46	351,453.27	930,635.41	1,198,986.00	(268,350.59)	77.62
	<u>SOURCE 47</u>					
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	.00	4,244.78	7,337.00	(3,092.22)	57.85
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	.00	58,336.20	119,797.00	(61,460.80)	48.70
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	.00	6,607.25	22,974.00	(16,366.75)	28.76
620-47341-850-000	UNMETERED WASTEWATER - LGUD	.00	45.63	250.00	(204.37)	18.25
	TOTAL SOURCE 47	.00	69,233.86	150,358.00	(81,124.14)	46.05
	<u>SOURCE 48</u>					
620-48110-000-000	INTEREST/DIVIDENDS - WW	.00	47,270.17	43,364.00	3,906.17	109.01
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	.00	5,550.50	28,000.00	(22,449.50)	19.82
620-48495-000-000	MISC OTHER REVENUE	.00	895.04	200.00	695.04	447.52
	TOTAL SOURCE 48	.00	53,715.71	71,564.00	(17,848.29)	75.06
	TOTAL WASTEWATER REVENUE	351,453.27	1,053,584.98	1,420,908.00	(367,323.02)	74.15

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

TREATMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
620-62500-111-060	WAGES - MAIN LIFT STATION	124.76	5,018.87	15,835.21	10,816.34	31.69
620-62500-111-062	WAGES - JOINT WWTP	4,134.86	96,182.30	182,956.41	86,774.11	52.57
620-62500-111-626	WAGES - WWTP GROUNDS MAINT	79.00	890.15	1,926.00	1,035.85	46.22
620-62500-111-930	TRAINING, WASTEWATER	.00	68.76	3,195.38	3,126.62	2.15
620-62500-112-060	OVERTIME - MAIN LIFT STATION	.00	353.51	483.93	130.42	73.05
620-62500-112-062	OVERTIME - JOINT WWTP	201.76	5,202.15	19,662.07	14,459.92	26.46
620-62500-113-000	COMP TIME USED	56.14	2,619.42	.00	(2,619.42)	.00
620-62500-114-000	PAID LEAVE - JOINT WWTP	3,542.75	39,404.56	.00	(39,404.56)	.00
620-62500-121-062	PT WAGES - JOINT WWTP	.00	.00	10,800.00	10,800.00	.00
620-62500-121-902	WAGES, CLERK - WW	1,234.22	21,505.53	32,667.00	11,161.47	65.83
620-62500-121-920	WAGES, ADMIN - WW	1,982.30	19,498.91	43,715.00	24,216.09	44.60
620-62500-122-902	OVERTIME - CLERK - WWTP	38.57	171.37	540.00	368.63	31.74
620-62500-131-000	RETIREMENT	780.77	12,661.57	20,803.00	8,141.43	60.86
620-62500-132-000	SOCIAL SECURITY	819.73	14,140.02	23,890.00	9,749.98	59.19
620-62500-133-000	INSURANCE, MEDICAL	2,943.22	49,046.66	64,822.00	15,775.34	75.66
620-62500-134-000	INSURANCE, DENTAL	202.36	3,342.44	3,882.00	539.56	86.10
620-62500-135-000	INSURANCE, GROUP LIFE	25.03	572.34	676.00	103.66	84.67
620-62500-136-000	INSURANCE, DISABILITY	42.24	800.98	1,889.00	1,088.02	42.40
620-62500-137-000	HSA BENEFITS	.00	10,438.53	16,194.00	5,755.47	64.46
620-62500-138-000	EAP BENEFITS	41.35	372.15	500.00	127.85	74.43
620-62500-140-000	VISION BENEFITS	29.29	483.17	575.00	91.83	84.03
620-62500-141-000	UNIFORMS & CLOTHING	315.43	782.39	1,950.00	1,167.61	40.12
620-62500-142-000	RECRUITMENT/TESTING/PHYSICALS	.00	148.42	1,000.00	851.58	14.84
620-62500-143-000	RECOGNITION	.00	69.50	2,200.00	2,130.50	3.16
620-62500-144-000	MILEAGE	181.23	181.23	1,700.00	1,518.77	10.66
620-62500-145-000	EXPENSE ALLOWANCE/MEALS	.00	33.71	375.00	341.29	8.99
	PERSONNEL	16,775.01	283,988.64	452,237.00	168,248.36	62.80
620-62500-200-000	TESTING	.00	806.21	2,500.00	1,693.79	32.25
620-62500-201-000	ELECTRIC/GAS	6,736.57	43,780.94	70,025.00	26,244.06	62.52
620-62500-202-000	FUEL/WATER/SEWER	.00	5,161.73	14,000.00	8,838.27	36.87
620-62500-203-000	TELEPHONES	101.38	2,278.49	2,664.00	385.51	85.53
620-62500-204-000	CELLPHONES	303.19	2,584.91	3,000.00	415.09	86.16
620-62500-205-000	INTERNET	.00	359.91	1,500.00	1,140.09	23.99
620-62500-208-000	RUBBISH DISPOSAL	133.01	861.90	7,000.00	6,138.10	12.31
620-62500-209-000	LEGAL SERVICES	.00	.00	2,500.00	2,500.00	.00
620-62500-210-000	AUDIT & CONSULTING	2,976.75	7,563.76	7,850.00	286.24	96.35
620-62500-212-000	ENGINEERING	.00	.00	5,000.00	5,000.00	.00
620-62500-213-000	LAUNDRY SERVICE	93.82	909.86	1,250.00	340.14	72.79
620-62500-214-000	SLUDGE HAULING & PROCESSING	8,470.00	42,219.53	75,000.00	32,780.47	56.29
	CONTRACTUAL SERVICES	18,814.72	106,527.24	192,289.00	85,761.76	55.40

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

TREATMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
620-62500-301-000	VEHICLE GAS/OIL/FLUIDS	1,191.01	3,446.78	5,500.00	2,053.22	62.67
620-62500-303-000	EQUIPMENT RENTAL	.00	262.44	1,000.00	737.56	26.24
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	48.76	5,284.69	8,750.00	3,465.31	60.40
620-62500-312-000	INFORMATION TECHNOLOGY	160.66	952.30	2,500.00	1,547.70	38.09
620-62500-321-000	OFFICE SUPPLIES & EXP.	469.83	1,149.62	2,500.00	1,350.38	45.98
620-62500-322-000	POSTAGE & SHIPPING	282.15	1,534.18	2,100.00	565.82	73.06
620-62500-324-000	PRINTING & COPYING	325.58	1,594.20	2,500.00	905.80	63.77
620-62500-325-000	LEGAL NOTICES & ADS	.00	90.19	150.00	59.81	60.13
620-62500-326-000	OFFICE EQUIPMENT	24.68	58.11	150.00	91.89	38.74
620-62500-331-000	DUES & PUBLICATIONS	.00	1,742.42	1,750.00	7.58	99.57
620-62500-332-000	TRAINING - WASTEWATER	293.78	1,061.04	5,200.00	4,138.96	20.40
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	.00	956.38	1,450.00	493.62	65.96
620-62500-352-000	TOOLS/MINOR EQUIPMENT	35.99	1,355.14	4,700.00	3,344.86	28.83
620-62500-353-000	MISC. OTHER SUPPLIES	22.36	56.33	500.00	443.67	11.27
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	27.36	533.14	8,400.00	7,866.86	6.35
620-62500-362-000	WWTP GROUNDS MAINTENANCE	.00	86.90	500.00	413.10	17.38
620-62500-363-000	VEHICLE MAINTENANCE	.00	1,109.12	1,500.00	390.88	73.94
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	1,441.10	3,212.50	4,500.00	1,287.50	71.39
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	479.99	2,488.18	5,000.00	2,511.82	49.76
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	.00	2,436.96	7,500.00	5,063.04	32.49
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	1,273.96	21,170.84	25,000.00	3,829.16	84.68
620-62500-369-000	EQUIPMENT MAINTENANCE	.00	2.79	1,500.00	1,497.21	.19
	SUPPLIES AND EXPENSE	6,077.21	50,584.25	92,650.00	42,065.75	54.60
620-62500-401-000	CUSTODIAL SUPPLIES	77.91	681.87	500.00	(181.87)	136.37
620-62500-402-000	CHEMICALS	15,471.50	33,223.78	50,000.00	16,776.22	66.45
620-62500-403-000	LAB SUPPLIES - WWTP	99.68	5,748.76	19,600.00	13,851.24	29.33
620-62500-408-000	MAIN LIFT DEGREASER	.00	2,670.85	5,500.00	2,829.15	48.56
	BUILDING MATERIALS	15,649.09	42,325.26	75,600.00	33,274.74	55.99
620-62500-510-000	PROPERTY/LIABILITY INS.	1,252.85	17,270.74	17,500.00	229.26	98.69
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	593.00	2,372.25	2,700.00	327.75	87.86
620-62500-512-000	INSURANCE, WORK COMP	2,035.66	8,159.88	8,323.00	163.12	98.04
620-62500-550-000	BANK FEES & FINANCE CHARGES	.00	1,710.24	3,000.00	1,289.76	57.01
	FIXED CHARGES	3,881.51	29,513.11	31,523.00	2,009.89	93.62
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	1,842.75	32,105.57	59,083.00	26,977.43	54.34
	DEBT SERVICE	1,842.75	32,105.57	59,083.00	26,977.43	54.34
620-62500-899-000	DEPRECIATION EXP - WWTP	.00	123,735.24	494,941.00	371,205.76	25.00
	CAPITAL OUTLAY	.00	123,735.24	494,941.00	371,205.76	25.00

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

		TREATMENT				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
TOTAL DEPARTMENT 500		63,040.29	668,779.31	1,398,323.00	729,543.69	47.83
DEPARTMENT 000						
620-64000-200-000	LGUD OTHER SERVICES REIMB	.00	33.62	750.00	716.38	4.48
	CONTRACTUAL SERVICES	.00	33.62	750.00	716.38	4.48
620-64000-324-000	PRINTING & COPYING LGUD	12.16	47.44	150.00	102.56	31.63
	SUPPLIES AND EXPENSE	12.16	47.44	150.00	102.56	31.63
		12.16	81.06	900.00	818.94	9.01
TOTAL FUND EXPENDITURES		63,052.45	668,860.37	1,399,223.00	730,362.63	47.80
NET REVENUES OVER EXPENDITURES		288,400.82	384,724.61	21,685.00	(1,097,685.65)	1,774.15

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

COLLECTION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SOURCE 46</u>					
630-46110-000-000 ASSESSMENT LETTER FEES	45.00	1,665.00	3,000.00	(1,335.00)	55.50
630-46411-100-000 SEWER SERVICE - VILLAGE (C)	.00	1,894.26	3,953.00	(2,058.74)	47.92
630-46411-200-000 SEWER SERVICE - COMMERCIAL	.00	31,553.08	67,728.00	(36,174.92)	46.59
630-46411-400-000 SEWER SERVICE - RESIDENTIAL	.00	67,815.61	136,125.70	(68,310.09)	49.82
630-46411-500-000 SEWER SERVICE - MULTI FAMILY	.00	10,115.26	16,687.00	(6,571.74)	60.62
630-46411-900-000 SERVICE: OTHER COLLECT SYSTEMS	.00	133.65	250.00	(116.35)	53.46
630-46414-000-000 LATERAL INSPECTION - SEWER	420.15	1,437.90	4,100.00	(2,662.10)	35.07
630-46470-000-000 LATE PAYMENT FEES	.00	98.74	500.00	(401.26)	19.75
TOTAL SOURCE 46	465.15	114,713.50	232,343.70	(117,630.20)	49.37
<u>SOURCE 47</u>					
630-47341-000-000 COLLECTION SYSTEM MAINT - LGUD	.00	.00	1,750.00	(1,750.00)	.00
TOTAL SOURCE 47	.00	.00	1,750.00	(1,750.00)	.00
<u>SOURCE 48</u>					
630-48110-000-000 INTEREST/DIVIDENDS-COLLECTION	.00	15,339.43	15,260.80	78.63	100.52
630-48300-000-000 SALE OF PROPERTY - COLLECTION	.00	6,425.00	.00	6,425.00	.00
630-48420-710-000 IMPACT FEE-DOWNTOWN SEWER MAIN	1,988.91	7,247.90	20,000.00	(12,752.10)	36.24
630-48420-740-000 SEWER CONNECTION FEES/REU	840.33	2,875.89	6,500.00	(3,624.11)	44.24
630-48425-000-000 SURCHARGE: COLL SYSTEM SERVICE	.00	4.58	500.00	(495.42)	.92
630-48495-000-000 MISC OTHER REVENUE	.00	149.20	.00	149.20	.00
TOTAL SOURCE 48	2,829.24	32,042.00	42,260.80	(10,218.80)	75.82
TOTAL COLLECTION REVENUE	3,294.39	146,755.50	276,354.50	(129,599.00)	53.10

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

COLLECTION

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
630-63500-111-000	WAGES - SB COLLECTION	31.19	9,929.48	24,936.00	15,006.52	39.82
630-63500-111-626	WAGES - COLLECTION GROUNDS	.00	497.18	894.00	396.82	55.61
630-63500-112-000	OVERTIME - SB COLLECTION	46.79	844.97	2,399.00	1,554.03	35.22
630-63500-113-000	COMP TIME USED	9.36	436.58	.00	(436.58)	.00
630-63500-114-000	PAID LEAVE - COLLECTION	590.23	4,091.36	.00	(4,091.36)	.00
630-63500-121-000	WAGES, CLERK - COLLECTION	.00	414.45	1,800.00	1,385.55	23.03
630-63500-121-902	WAGES, CLERK - COLLECTION	205.70	3,169.90	5,445.00	2,275.10	58.22
630-63500-121-920	WAGES, ADMIN - COLLECTION	330.38	5,372.77	23,926.00	18,553.23	22.46
630-63500-122-902	WAGES, OT CLERK - COLLECTION	6.43	28.56	221.00	192.44	12.92
630-63500-131-000	RETIREMENT	89.55	2,042.17	4,284.00	2,241.83	47.67
630-63500-132-000	SOCIAL SECURITY	93.47	2,167.13	4,886.00	2,718.87	44.35
630-63500-133-000	INSURANCE, MEDICAL	300.33	7,382.38	12,387.00	5,004.62	59.60
630-63500-134-000	INSURANCE, DENTAL	19.89	499.44	761.00	261.56	65.63
630-63500-135-000	INSURANCE, GROUP LIFE	3.50	125.51	169.00	43.49	74.27
630-63500-136-000	INSURANCE, DISABILITY	4.43	136.68	396.00	259.32	34.52
630-63500-137-000	HSA BENEFITS	.00	933.24	3,175.00	2,241.76	29.39
630-63500-138-000	EAP BENEFITS	6.89	62.01	72.00	9.99	86.13
630-63500-140-000	VISION BENEFITS	2.64	70.09	114.00	43.91	61.48
630-63500-141-000	UNIFORMS & CLOTHING	52.56	130.40	250.00	119.60	52.16
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	.00	167.95	250.00	82.05	67.18
630-63500-143-000	RECOGNITION	.00	11.60	300.00	288.40	3.87
630-63500-144-000	MILEAGE	30.20	30.20	95.00	64.80	31.79
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	.00	.00	75.00	75.00	.00
	PERSONNEL	1,823.54	38,544.05	86,835.00	48,290.95	44.39
630-63500-200-000	MISC. OTHER SERVICES	.00	66.76	250.00	183.24	26.70
630-63500-201-000	ELECTRIC POWER	446.64	4,741.76	7,250.00	2,508.24	65.40
630-63500-202-000	FUEL/WATER/SEWER	.00	84.60	1,500.00	1,415.40	5.64
630-63500-204-000	CELLPHONES	50.54	430.97	500.00	69.03	86.19
630-63500-205-000	INTERNET	.00	59.97	250.00	190.03	23.99
630-63500-206-000	TELEMETRY	.00	.00	1,100.00	1,100.00	.00
630-63500-209-000	LEGAL SERVICES	.00	.00	500.00	500.00	.00
630-63500-210-000	AUDIT & CONSULTING	567.00	1,331.51	1,200.00	(131.51)	110.96
630-63500-212-000	ENGINEERING	.00	.00	750.00	750.00	.00
630-63500-213-000	LAUNDRY	2.14	17.36	25.00	7.64	69.44
	CONTRACTUAL SERVICES	1,066.32	6,732.93	13,325.00	6,592.07	50.53

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

19

COLLECTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
630-63500-301-000	VEHICLE GAS/OIL/FLUIDS	20.87	774.30	750.00	(24.30)	103.24
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	8.13	1,306.49	7,275.00	5,968.51	17.96
630-63500-312-000	INFORMATION TECHNOLOGY	26.77	2,778.71	4,500.00	1,721.29	61.75
630-63500-321-000	OFFICE SUPPLIES & EXP.	78.35	168.05	500.00	331.95	33.61
630-63500-322-000	POSTAGE & SHIPPING	47.02	253.05	400.00	146.95	63.26
630-63500-324-000	PRINTING & COPYING	54.27	265.70	400.00	134.30	66.43
630-63500-325-000	LEGAL NOTICES & ADS	.00	3.61	50.00	46.39	7.22
630-63500-326-000	OFFICE EQUIPMENT	3.77	8.84	25.00	16.16	35.36
630-63500-331-000	MEMBERSHIP DUES	.00	6.50	25.00	18.50	26.00
630-63500-332-000	TRAINING	40.34	111.60	550.00	438.40	20.29
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	.00	232.64	1,200.00	967.36	19.39
630-63500-352-000	TOOLS/MINOR EQUIPMENT	.00	176.41	500.00	323.59	35.28
630-63500-353-000	MISC. OTHER SUPPLIES	.00	.00	500.00	500.00	.00
630-63500-354-000	MAPS	.00	.00	100.00	100.00	.00
630-63500-356-000	PARTS & SUPPLIES	.00	.00	250.00	250.00	.00
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	.00	.00	5,000.00	5,000.00	.00
630-63500-362-000	LAWN MAINTENANCE	.00	.00	100.00	100.00	.00
630-63500-363-000	VEHICLE MAINTENANCE	.00	184.85	375.00	190.15	49.29
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	14.98	15,253.53	30,000.00	14,746.47	50.85
630-63500-368-000	SEWER SYSTEM MAINTENANCE	.00	27,213.36	30,000.00	2,786.64	90.71
630-63500-369-000	EQUIPMENT MAINTENANCE	.00	19.77	500.00	480.23	3.95
	SUPPLIES AND EXPENSE	294.50	48,757.41	83,000.00	34,242.59	58.74
630-63500-401-000	CUSTODIAL SUPPLIES	.00	68.42	50.00	(18.42)	136.84
	BUILDING MATERIALS	.00	68.42	50.00	(18.42)	136.84
630-63500-510-000	PROPERTY/LIABILITY INS.	145.10	2,139.62	2,500.00	360.38	85.58
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	78.00	312.25	325.00	12.75	96.08
630-63500-512-000	INSURANCE, WORK COMP	235.80	952.44	1,223.00	270.56	77.88
630-63500-550-000	BANK FEES & FINANCE CHARGES	.00	991.04	750.00	(241.04)	132.14
630-63500-551-000	MISCELLANEOUS OTHER EXP	.00	.00	1,000.00	1,000.00	.00
	FIXED CHARGES	458.90	4,395.35	5,798.00	1,402.65	75.81
630-63500-899-000	DEPRECIATION EXP - COLLECTION	.00	35,071.50	140,286.00	105,214.50	25.00
	CAPITAL OUTLAY	.00	35,071.50	140,286.00	105,214.50	25.00
630-63500-900-000	TAXES - SEWER	.00	.00	13,900.00	13,900.00	.00
	COST REALLOCATION	.00	.00	13,900.00	13,900.00	.00
	TOTAL DEPARTMENT 500	3,643.26	133,569.66	343,194.00	209,624.34	38.92
	DEPARTMENT 000					

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

COLLECTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
630-64000-111-000	WAGES - LGSD COLLECTION	31.19	2,141.17	3,634.00	1,492.83	58.92
630-64000-112-000	OVERTIME - LGSD COLLECTION	46.79	72.35	269.00	196.65	26.90
	PERSONNEL	77.98	2,213.52	3,903.00	1,689.48	56.71
630-64000-200-000	OTHER SERVICES - LGUD	.00	.00	500.00	500.00	.00
	CONTRACTUAL SERVICES	.00	.00	500.00	500.00	.00
		77.98	2,213.52	4,403.00	2,189.48	50.27
	TOTAL FUND EXPENDITURES	3,721.24	135,783.18	347,597.00	211,813.82	39.06
	NET REVENUES OVER EXPENDITURES	(426.85)	10,972.32	(71,242.50)	(341,412.82)	15.40

Village of Sister Bay Utilities						
P.O. Box 91, Sister Bay, WI 54234						
Phones: Voice 920-854-2246 Fax 920-854-7602 Cell 920-421-0254						
Sister Bay, Liberty Grove Utility District, and Town of Liberty Grove						
Treatment Plant Capacities Calculations						
For:	August-2024					
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
Hydraulic Flow (mgd)	8.826	0.084	6.715	6.799	0.694	1.333
Water Sales Ratios			0.90635		0.09365	
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
SEWERED BOD lbs/day	30912		28017		2895	
HAULED BOD lbs/day	#DIV/0!	321				#DIV/0!
Total BOD lbs	#DIV/0!			28338	2895	#DIV/0!
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
SEWERED TSS lbs/day	38881		35239		3641	
HAULED TSS lbs/day	12228	727				11501
Total TSS lbs	51108			35966	3641	11501
	Sister Bay			LGSD #1	Liberty Grove	
Purchased Flow Capacity in mgd	0.62			0.059	0.266	
Monthly Daily Average	0.219			0.022	0.043	
Percent of used Capacity	35.37%			37.93%	16.16%	
	Sister Bay			LGSD #1	Liberty Grove	
Purchased BOD Capacity in lbs/day	905			105	1359	
Monthly Daily Average	914			93	#DIV/0!	
Percent of used Capacity	101%			88.94%	#DIV/0!	
	Sister Bay			LGSD #1	Liberty Grove	
Purchased TSS Capacity in lbs/day	1076			101	999	
Monthly Daily Average	1160			117	371	
Percent of used Capacity	107.82%			116.29%	37.14%	

Village of Sister Bay Utilities						
P.O. Box 91, Sister Bay, WI 54234						
Phones: Voice 920-854-2246 Fax 920-854-7602 Cell 920-421-0254						
Sister Bay, Liberty Grove Utility District, and Town of Liberty Grove						
Treatment Plant Capacities Calculations						
For: September-2024						
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
Hydraulic Flow (mgd)	6.625	0.051	5.037	5.088	0.520	1.016
Water Sales Ratios			0.90635		0.09365	
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
SEWERED BOD lbs/day	21586		19565		2022	
HAULED BOD lbs/day	4550	223				4328
Total BOD lbs	26137			19788	2022	4328
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
SEWERED TSS lbs/day	25760		23347		2412	
HAULED TSS lbs/day	8964	428				8536
Total TSS lbs	34724			23776	2412	8536
	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	Hauled	Sewered	Total Sister Bay Flow	Sewered	Hauled
SEWERED PHOS. lbs/day	601		545		56	
HAULED PHOS. lbs/day	856	9				847
Total PHOS. Lbs	1457			553	56	847
Purchased Flow Capacity in mgd		0.62		0.059		0.266
Monthly Daily Average		0.170		0.017		0.034
Percent of used Capacity		27.35%		29.40%		12.74%
Purchased BOD Capacity in lbs/day		905		105		1359
Monthly Daily Average		660		67		144
Percent of used Capacity		73%		64.18%		10.61%
Purchased TSS Capacity in lbs/day		1076		101		999
Monthly Daily Average		793		80		285
Percent of used Capacity		73.65%		79.62%		28.48%
Purchased Phos. Capacity in lbs/day		54		5		43
Monthly Daily Average		18.4		1.9		28.2
Percent of used Capacity		34%		38%		66%



MEMO

To: Sewer and Water Utilities Committee
From: Kara Kroll, Utilities Clerk
Subject: 2024 Well Testing & Permitting
Date: September 30, 2024

Wells inside the service area:

Written notifications were sent to well owners on May 1st, July 1st, and August 1st.

Total wells due for testing inside the service area = 6

Wells currently in compliance	6
Wells in the sampling process	0
Wells with no response	0
Wells abandoned (waiting for documents)	0
Wells with proof of abandonment	0
Wells waiting to be abandoned	0

Something's Poisoning America's Land. Farmers Fear 'Forever' Chemicals.

Fertilizer made from city sewage has been spread on millions of acres of farmland for decades. Scientists say it can contain high levels of the toxic substance.

For decades, farmers across America have been encouraged by the federal government to spread municipal sewage on millions of acres of farmland as fertilizer. It was rich in nutrients, and it helped keep the sludge out of landfills.

But a growing body of research shows that this black sludge, made from the sewage that flows from homes and factories, can contain heavy concentrations of chemicals thought to increase the risk of certain types of cancer and to cause birth defects and developmental delays in children.

Known as “forever chemicals” because of their longevity, these toxic contaminants are now being detected, sometimes at high levels, [on farmland across the country](#), including in Texas, Maine, Michigan, New York and Tennessee. In some cases the chemicals are suspected of sickening or killing livestock and are turning up in produce. Farmers are beginning to fear for their own health.

The national scale of farmland contamination by these chemicals — which are used in everything from microwave popcorn bags and firefighting gear to nonstick pans and stain-resistant carpets — is only now starting to become apparent. There are now lawsuits against providers of the fertilizer, as well as against the Environmental Protection Agency, alleging that the agency failed to regulate the chemicals, known as PFAS.

In Michigan, among the first states to investigate the chemicals in sludge fertilizer, officials shut down one farm where tests found particularly high concentrations in the soil and in cattle that grazed on the land. This year, the state prohibited the property from ever again being used for agriculture. Michigan hasn't conducted widespread testing at other farms, partly out of concern for the economic effects on its agriculture industry.

In 2022, Maine banned the use of sewage sludge on agricultural fields. It was the first state to do so and is the only state to systematically test farms for the chemicals. Investigators have found contamination on at least 68 of the more than 100 farms checked so far, with some 1,000 sites still to be tested.

“Investigating PFAS is like opening Pandora's box,” said Nancy McBrady, deputy commissioner of Maine's Department of Agriculture.

In Texas, several ranchers blamed the chemicals for the deaths of cattle, horses and catfish on their properties after sewage sludge was used as fertilizer on neighboring farmland. Levels of one PFAS chemical in surface water exceeded 1,300 parts per trillion, they say in a lawsuit filed this year against Synagro, the company that supplied the fertilizer. While not directly comparable, the E.P.A.'s drinking-water standard for two PFAS chemicals is 4 parts per trillion.

“We were so desperate to figure out what's going on, what's taking our cows from us,” said Tony Coleman, who raises cattle on a 315-acre ranch with his wife, Karen, and her mother, Patsy Schultz, in Johnson County, Texas.

“When we got the tests back, everything started to make sense,” Mr. Coleman said.

Synagro, which is owned by Goldman Sachs Asset Management, said it was “vigorously contesting” the allegations. It said its preliminary study of PFAS levels where the sludge was applied showed numbers “drastically lower” than what the plaintiffs claimed, less than 4 parts per trillion in surface water, for example.

“Synagro does not generate PFAS or use them in our processes,” said Kip Cleverley, the company’s chief sustainability officer. “In other words, we are a passive receiver, as are our wastewater utility partners.”

At the center of the crisis is the Environmental Protection Agency, which for decades has encouraged the use of sewage as fertilizer. The agency regulates pathogens and heavy metals in sewage fertilizer, but not PFAS, even as evidence has mounted of their health risks and of their presence in sewage.

The E.P.A. [is currently studying the risks](#) posed by PFAS in sludge fertilizer (which the industry calls biosolids) to determine if new rules are necessary.

The agency continues to promote its use on cropland, though elsewhere it has started to take action. In April, it ordered utilities to slash PFAS [levels in drinking water](#) to near zero and designated two types of the chemical as [hazardous substances](#) that must be cleaned up by polluters. The agency now says there is no safe level of PFAS for humans.

The government was working “to better understand the scope of farms that may have applied contaminated biosolids and develop targeted interventions to support farmers and protect the food supply,” the E.P.A. said in a statement.

Research has shown that PFAS can enter the human food chain from contaminated crops and livestock.

It’s difficult to know how much fertilizer sludge is used nationwide, and E.P.A. data is incomplete. The fertilizer [industry says](#) more than 2 million dry tons were used on 4.6 million acres of farmland in 2018. And it estimates that farmers have obtained permits to use sewage sludge on nearly 70 million acres, or about a fifth of all U.S. agricultural land.

Sewage sludge is also applied to landscaping, golf courses and forest land. And it has been used to fill up old mines.

“There’s clearly a need to test every place where biosolids were applied,” said Christopher Higgins, a professor of civil and environmental engineering at the Colorado School of Mines. “And any industrial facility that is discharging waste to the municipal wastewater facilities probably should be tested.”

Scientists point out that sludge fertilizer has benefits. It contains plant nutrients like nitrogen, phosphorus and potassium. It helps reduce the use of fertilizers made from fossil fuels. It cuts down on the millions of tons of sludge that would otherwise be incinerated, releasing pollution, or would go to landfills, generating greenhouse gases as it decomposes.

“Yet all of the chemistry that society produces, and is exposed to, is in that sewage,” said Rolf Halden, professor of environmental biotechnology at Arizona State University, [among the earliest](#) researchers to study PFAS in sewage sludge.

Dana Ames, an environmental crimes investigator at the Constable’s Office in Johnson County, cut her teeth working missing-person cases and grisly homicides. But her first encounter with sludge fertilizer still came as a rude shock.

A farmer had applied the sludge to his fields, and two neighboring ranchers lodged a complaint about the smell. She drove out to investigate.

“I rolled down the window and I literally almost projectile vomited in my vehicle,” she said. “I’m accustomed to smelling death. This was worse than death.”

That call led to a remarkable investigation, overseen by Ms. Ames, into PFAS contamination of the sludge being spread in her county. She obtained a sample of the fertilizer and found it contained 27 different types of PFAS, at least 13 of which matched the PFAS in the soil and water samples from the two ranches.

And when a calf was stillborn at the Coleman ranch, she rushed the carcass to a lab at Texas A&M University. Testing revealed its liver to be full of PFAS: 610,000 parts per trillion.

In February, Ms. Ames and other local officials called an emergency meeting about their findings. “This isn’t just isolated to this county, or even multiple counties. This is going on all over,” said a county commissioner, Larry Woolley. “And the amount of beef and milk that’s gone into the food chain, who knows what their PFAS levels are.”

This year the Colemans and their neighbors James Farmer and Robin Alessi sued the biosolids producer Synagro and also the E.P.A., saying the agency had failed to regulate the chemicals in fertilizer.

They have stopped sending their cattle to market, saying they don’t want to endanger public health. Their days are now filled with long hours of caring for a herd they don’t expect to ever ship.

To cover the costs, they work extra jobs and have dipped into their savings. They fear they have lost their livelihoods forever.

“A lot of people are still scared to talk about it,” Mr. Coleman said. “But for us, it’s all about being honest. I don’t want to hurt anybody else, even though we feel people have hurt us.”

When the E.P.A. started promoting sludge as nutrient-rich fertilizer decades ago, it seemed like a good idea.

The 1972 Clean Water Act had required industrial plants to start sending their wastewater to treatment plants instead of releasing it into rivers and streams, which was a win for the environment but also produced vast new quantities of sludge that had to go somewhere.

It also meant contaminants like PFAS could end up in the sewage, and ultimately in fertilizer.

The sludge that allegedly contaminated the Colemans’ farm came from the City of Fort Worth water district, which treats sewage from more than 1.2 million people, city records show. Its facility also accepts effluent from industries including aerospace, defense, oil and gas, and auto manufacturing. Synagro takes the sludge and treats it (though not for PFAS, as it’s not required by law) then distributes it as fertilizer.

Wastewater treatment involves many stages, including the use of bacteria that eliminate contaminants. The plant checks for heavy metals and pathogens that can be harmful to health. Yet conventional wastewater plants like these were not designed to monitor or remove PFAS.

Steven Nutter, environmental program manager at Fort Worth’s Village Creek Water Reclamation Facility, said the plant followed all federal and state standards. “The ball is in E.P.A.’s court,” he said.

E.P.A.'s own researchers have found elevated levels in sewage sludge. And in the agency's [most recent survey of biosolids](#), PFAS were almost universal. A [2018 report](#) by the E.P.A. inspector accused the agency of failing to properly regulate biosolids, saying it had "reduced staff and resources in the biosolids program over time."

Synagro acknowledges in its latest [sustainability report](#) that PFAS are a problem. "One of our industry's challenges," it says, "is the potential of unwanted substances in biosolids, like per- and polyfluoroalkyl substances," or PFAS.

Yet banning sludge fertilizer isn't the way forward, biosolids industry groups say. Maine's ban has only caused the state to truck more sewage out of state, because local landfills can't accommodate it, said Janine Burke-Wells, executive director of the North East Biosolids & Residuals Association, which represents producers.

She said regulators should focus on curbing the PFAS entering wastewater by banning use in consumer products or requiring industries to clean their effluent before sending it to treatment plants. "There's not enough money in the world to take it out at the end," she said.

Figuring out how to deal with this crisis is a challenge now facing many states. Maine, along with its ban on fertilizer sludge and its testing of farmland, is also offering financial assistance to affected farmers and helping them shift from growing food. Using the land to grow other crops, like flowers, or to install solar panels are some of the options being promoted.

Michigan has taken a different approach.

There, regulators have tested only 15 or so farms that had received fertilizer sludge known to have been contaminated. Instead, Michigan has focused on working with companies to bring down levels of PFAS in their wastewater and has banned the use of sludge with high levels of the chemical.

The state acknowledges the risk of more testing to the livelihoods of its farmers. "We're very, very conscious about the consequences of doing testing and potentially hurting a farm's economic success," said Abigail Hendershott, who heads Michigan's PFAS Action Response Team. "We want to make sure we've got really good data before we go out and start disrupting things."

That's small consolation to Jason Grostic, a third-generation cattle farmer in Brighton, Mich., whose property was found to be contaminated by sludge fertilizer in 2020. The state placed a health advisory on his beef, dooming his ranch overnight.

"This stuff isn't just on my land," Mr. Grostic said. "People are scared to death that they're going to lose their farm, just like I did."



VILLAGE OF SISTER BAY UTILITIES

P.O. Box 91, Sister Bay, WI 54234
Phone: 920-854-2246 Fax: 920-854-9637

OFFICIAL NOTICE

The Village of Sister Bay Utilities hereby gives notice that sealed proposals will be received by the Village at 2383 Maple Drive, P.O. Box 655, Sister Bay, Wisconsin 54234.

PROJECT

The leasing of vacant Village owned land to be used for agricultural purposes for calendar years _____, _____, _____. The locations and approximate size of the parcels as follows:

1. 40 acres off of Humbug Road and south of Highview Rd, in the Northwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 27 in Township 32N and Range 28E. (PIN nos. 018-02-27322842A & 42B) FSA Tract 10767
2. 20 acres off of Humbug Road and south of Highview Rd, in the Northwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 27 in Township 32N and Range 28E. (PIN no. 018-02-27322831A) FSA Tract 10768

TIME

Proposals must be received by the Village Administrator no later than ____p.m. on _____.

BID REJECTION

The Village reserves the right to reject or accept the proposals, as best to serve the interest of the Village of Sister Bay Water & Sewer Utilities.

BID AWARDING

A bid may be submitted for one parcel or both parcels. The awarding of the lease agreements will be based upon the best proposal(s) received in the bids. The Village has established a lease document containing various conditions to be satisfied. If interested bidders require additional information concerning these parcels, they may contact the Village of Sister Bay Administrative Office at 920-854-4118 or the Utilities Director at 920-854-2246.



STAFF REPORT- UTILITY RECORD RETENTION SCHEDULE

Date: October 15, 2024

Board/Committee: Village Board

Re: Ordinance to adopt a Utility record retention schedule

Author: Kara Kroll, Utility Clerk

The Sister Bay Water and Sewer Utilities need to formally update its procedures and adopt a policy with regards to record retention. The Wisconsin Public Records Board, Department of Natural Resources and Wisconsin Public Service Commission have record retention schedules that need to be adopted.

ORDINANCE № 2024-020**ADOPTING A RECORDS RETENTION POLICY FOR THE VILLAGE OF SISTER BAY WATER AND SEWER UTILITY**

WHEREAS, the Village of Sister Bay Water and Sewer Utility, Door County, Wisconsin, accumulates records of various types including, but not limited to, reports, plans, bids, receipts; and

WHEREAS, these records take up space and need to be secured and disposed of in an orderly and efficient manner; and

WHEREAS, the Village Board finds that the Village of Sister Bay Water and Sewer Utility needs to formally update its procedures and adopt a policy with regards to record retention; and

WHEREAS, the Wisconsin Public Records Board, Department of Natural Resources, and Public Service Commission of Wisconsin, have produced a General Schedule for records retention and disposition as it relates to administrative, fiscal, reporting and legal records created or maintained by local governments; and

WHEREAS, said Schedules are attached as Exhibit A, Exhibit B, and Exhibit C and are incorporated by reference herein; and

WHEREAS, approval for adoption was granted by the State of Wisconsin, Department of Administration, Public Records Board on October 2, 2024 for the Wisconsin Municipal and Related Records *General Records Schedule*; and

WHEREAS, approval was granted by the Department of Natural Resources and the Wisconsin Public Service Commission to follow their current schedules.

NOW, THEREFORE, the Village Board, assembled and on this date, November 19, 2024, does hereby adopt the Wisconsin Municipal Records Schedule, the Public Service Commission of Wisconsin Schedule, and the Department of Natural Resources Schedule as approved by the Public Records Board, the Wisconsin Public Service Commission, and the Department of Natural Resources, and does ordain as follows:

Section 1. Availability for Public Inspection

A copy of this Ordinance shall be permanently on file and open to public inspection in the Office of the Village Clerk after its enactment and for a period of not less than two (2) weeks before its enactment.

Section 2. Ordinance in Conflict

All other Ordinances in conflict herewith are hereby repealed.

Section 3. Effective Date

This Ordinance shall take effect and be in full force from and after its passage and publication according to law.

Section 4. Severability

If a Court of competent jurisdiction adjudges any section, clause, provision or portion of this Ordinance unconstitutional or invalid, the remainder of the previously mentioned Chapter shall not be affected thereby.

VILLAGE OF SISTER BAY

By: _____
Nate Bell, President

ATTEST:

Date Introduced: _____

Date Adopted: _____

Publication Date: _____

Heidi Teich, Village Clerk

Regulator	Record Series Title	Description	Retention
DNR	WPDES Annual Report	Reports - Monthly, Annual, and Plant Backwash (weekly grab samples)	3 years (general), 5 years (sludge)
DNR	Water	Annual Consumer Confidence Reports	3 years
DNR	Water	Drinking Water System Monitoring Results: Coliform Bacteria - Distribution System	5 years
DNR	Water	Drinking Water System Monitoring Results: Coliform Bacteria - Raw Water at Wells	5 years
DNR	Water	Drinking Water System Monitoring Results: Disinfection by-products-Distribution System	10 years
DNR	Water	Drinking Water System Monitoring Results: Fluoride Compliance Sample - Distribution System	10 years
DNR	Water	Drinking Water System Monitoring Results: Inorganics - Wells	10 years
DNR	Water	Drinking Water System Monitoring Results: Lead and Copper - Distribution System	12 years
DNR	Water	Drinking Water System Monitoring Results: Nitrate - Wells	10 years
DNR	Water	Drinking Water System Monitoring Results: Rads - Wells	10 years
DNR	Water	Drinking Water System Monitoring Results: Synthetic Organic (SOC) - Wells	10 years
DNR	Water	Drinking Water System Monitoring Results: Volatile Organic (VOC) - Wells	10 years
DNR	Water	Reports - Monthly Plant Report	10 years
DNR	Water	DNR Sanitary Survey Report of the Water System	10 years
PSC	Water	Customer Complaint Records	3 years
PSC	Water	Maps and Construction Costs	6 years
PSC	Water	Service Interruptions	6 years
PSC	Water	Billing Records	Until superseded
PSC	Water	Meter Testing and Installation Records	Until superseded
PSC	Water	Source/Well Meter Testing Records	10 years
PSC	Water	Source Water Pumpage Records	15 years
DNR	Water	Plans - Emergency Response	Until superseded
DNR	Water	Water System Vulnerability Assessment	Until superseded
DNR	Wastewater	Bacti results	5 years
DNR	Wastewater	Chemical - Actual Ultra Violet Light Dose Ratio	10 years
DNR	Wastewater	Chemical - Lead/Copper Results	12 years
DNR	Wastewater	Chemical - Residuals Fed (calculated and tested)	10 years
DNR	Wastewater	Chemical - SDWA Test Results (DBP, IOC, RAD, SOC, VOC, etc.)	10 years
DNR	Wastewater	Conditional Waivers, Variances, and Exemption Documentation	5 years
DNR	Wastewater	Discharge to Wastewater Treatment Plant	3 years (general), 5 years (sludge)
DNR	Wastewater	Microbiological - E.coli Invalidation Documentation	5 years
DNR	Wastewater	Microbiological - Test Results	5 years
DNR	Wastewater	Microbiological - Total Coliform Invalidation Documentation for Consecutive Systems to Wholesale Systems	5 years
DNR	Wastewater	Plans - Lead/Copper Documentation and Monitoring	12 years
DNR	Wastewater	Plans - Microbiological Monitoring	5 years
DNR	Wastewater	Plans - Plans and Specifications (unless retired from service)	5 years
DNR	Wastewater	Public Notices	3 years
DNR	Wastewater	Reports - Consumer Confidence	3 years
DNR	Wastewater	Reports - Monthly Operating	10 years
DNR	Wastewater	Reports - Water Quality (pH, Alk, Temp, FI2, CI2, Residual)	10 years
DNR	Wastewater	Sanitary Survey related Documents and Responses	10 years
DNR	Wastewater	Violation Correction and Response Documentation	3 years
DNR	Wastewater	Water Utilization (Raw, Plant, Collectors)	10 years
DSPS	SPS Testing/Inspection Record	Cross Connection Control Device Testing for Individual RPZs (SPS 382.21)	Permanent
EPA	EPA	Chlorine Risk Management Program (RMP) Certification	Until superseded

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PUBLIC SERVICE COMMISSION OF WISCONSIN

Regulations for Electric, Natural Gas, Water, and Telecommunication Utilities

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PUBLIC SERVICE COMMISSION OF WISCONSIN

Records Retention Regulations

for

Electric, Natural Gas, Water, and Telecommunication Utilities

			Description	Minimum Retention Period
Corporate and General				
1			Capital stock records	
	a		Capital stock ledgers or other records showing the same information	3 years after stockholders' account is closed
	b		Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto	2 years
	c		Stubs or similar records of capital stock certificate issuance where not used as capital stock ledger record	3 years after cancellation of certificate
	d		Stock transfer registers or sheet or similar records	3 years after fiscal year end
	e		Papers pertaining to supporting transfers of capital stock:	
		(1)	Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary and miscellaneous papers	3 years or return to stockholder
		(2)	Any other papers not described in e(1) above	3 years from date of transfer
	f		Canceled capital stock certificates not used as capital stock ledger records	3 years after cancellation of certificates
	g		RESERVED	
	h		Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates	6 years after expiration of bonds
	i		Letters, notices, reports, statements and other communications distributed to all stockholders of a particular class:	
		(1)	Solicitations of consents of waivers	Destroy as soon as possible after expiration and audit
		(2)	Notices of redemption or invitations for tender	Destroy as soon as possible after consummation and audit
		(3)	Interim reports, dividend notices, notices of change of corporate address and similar communications of information of only current significance	Destroy as soon as possible after audit
		(4)	Notices of annual and special meetings of stockholders and other notices, reports, letters or statements relating to corporate or stockholders actions	Destroy as soon as possible
	j		Dividend registers, lists or similar records	3 years
	k		Paid dividend checks	3 years
	l		Third party dividend orders	6 years after rescission order
2			Proxies and voting lists	
	a		Proxies of holders of voting securities	3 years

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			Description	Minimum Retention Period
	b		Lists of holders of voting securities represented at meetings	3 years
3			Reports to stockholders	
	a		Annual reports or statements to stockholders	3 years
4			Debt security records:	
	a		Registered bond and debenture ledgers	3 years after redemption
	b		Bond and debenture subscription accounts, warrants, subscription notices, request for allotment and essential papers related thereto	3 years after settlement
	c		Stubs or similar records of bond and debenture certificates issued	3 years after redemption
	d		Papers pertaining to or supporting transfers of registered bonds and debentures:	
		(1)	Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary, plus other miscellaneous papers	Destroy as soon as possible or return to holders of the bonds or debentures
		(2)	Any other papers not described in d(1) above	3 years after transfer
	e		Records of bond and debenture interest coupons paid and unpaid	Destroy as soon as possible
	f		Canceled bonds and debentures and paid interest coupons pertaining thereto	Destroy as soon as possible
	g		Trust indentures, loan agreement or other contracts of agreements securing debt securities issued (If such papers or documents are included among the records covered by Item 5 or the Regulation, this instruction will not apply.)	3 years after redemption
	h		Copies of reports, statements, letters of memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument of agreement securing debt securities	
		(1)	Stored with trustee	6 years
		(2)	Stored with company	3 years after redemption
	i		Paid or cancelled debt securities evidencing temporary borrowings	3 years after payment or cancellation
	j		Paid interest checks	3 years
5			Filings with and authorization by regulatory agencies:	
	a		Authorization from regulatory bodies for issuance of securities:	
		(1)	Copies of applications to regulatory bodies for authority to issue stocks, bonds, and other securities, including copies of exhibits in support of such applications	Until securities covered are retired
		(2)	Official copies of opinion and orders of regulatory bodies granting authority to issue securities	Until securities covered are retired
		(3)	Reports filed with regulatory bodies in compliance with authorizations to issue securities (Reports of sales of securities of application of proceeds, etc.) File copies of such reports and supporting papers	Until securities covered are retired
	b		Copies of registration statements and other data filed with the Securities and Exchange Commission:	
		(1)	In connection with offerings of securities for sale to the public or the listing of securities on exchange, including supporting papers	Until securities covered are retired
		(2)	Copies of periodic reports and supporting papers filed in compliance with either the Securities Act of 1933 or the Securities Exchange Act of 1934	10 years

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			Description	Minimum Retention Period
6			Organizational documents	
	a		Minute books of stockholders', directors', and directors' committee meeting	Life of Corporation
	b		Titles, franchises, and licenses:	
		(1)	Deeds and other title papers (including abstracts of title and supporting data)	6 years after disposal of property
		(2)	Corporate charters or certificates of incorporation	Life of Corporation
		(3)	Franchises and certificates authorizing operations as a public utility	Life of Corporation
		(4)	Licenses (including amendments thereof) granted by Federal or State authorities for construction and operations of utility plant	10 years after plant is retired or expiration of license, whichever is shorter
		(5)	Copies of formal orders of regulatory commission served upon the utility	3 years after repeal or supersession
		(6)	Easements	Life of Corporation
	c		Permits:	
		(1)	Permits and granted application for the use of facilities of others	1 year after expiration or cancellation
		(2)	Copies of permits and applications granted others for the use of the utility's facilities	1 year after expiration or cancellation
		(3)	Applications for the use of facilities not granted and copies of such applications	Destroy as soon as possible
		(4)	Permits of a temporary nature of municipalities or others to perform specific work, such as permits to open streets	Destroy as soon as possible
	d		Organization diagrams charts	Destroy as soon as possible
7			Contracts and agreements (except contracts provided for elsewhere):	
	a		Services contracts, such as for management, accounting, and financial services	6 years after expiration or cancellation
	b		Contracts with other utilities for the purchase, sale, or interchange of product	6 years after expiration or cancellation
	c		Leases pertaining to rentals of property to or from others	6 years after expiration or cancellation
	d		Contracts and agreements with individual employees, labor unions, company unions, and other employee organizations relative to wage rates, hours, and similar matters	6 years after expiration or cancellation
	e		Contracts, agreements, and/or other essential records necessary to the carrying out of the functions of an employee's stock purchase or other type of employees' savings plan	6 years after expiration or cancellation
	f		Contracts or agreements for the acquisition or disposal of investments (excluding temporary cash investments)	6 years after disposal
	g		Memoranda essential to clarifying or explaining provisions of contacts listed above	6 years after expiration or cancellation

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			Description	Minimum Retention Period
	h		Card or book records of contracts, leases, and agreements made showing dates of expirations and renewals, memoranda of receipts and payments under such contracts, etc.	6 years after expiration or cancellation
8			Accountants' and auditors' reports	
	a		Reports of examinations and audits by accountants and auditors not in the regular employment of the utility (such as reports of public account firms and regulatory commission accountants)	5 years after date of report
	b		Internal audit report and work papers	5 years after date of report
Information Technology Management				
9			Information technology management	
	a		Magnetic tape or other media used as intermediate records or steps in data processing for assembling data to be posted to the records of the company or used in a report or study	Destroy as soon as possible
	b		Program documentation and revisions thereto. Statements and illustrations as to the scope of operations should be sufficiently detailed to indicate (1) the application being performed, (2) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams, or other descriptions of operating procedures), and (3) the controls used to insure accurate and reliable processing. Major program changes, together with their effective dates, should be noted in order to preserve an accurate chronological records.	Retain as long as it represents an active, viable program or for periods prescribed for related output data, whichever is shorter
General Accounting Records				
10			General and subsidiary ledgers:	
	a	(1)	General ledgers	10 years
		(2)	Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere	10 years
	b	(1)	Indexes to general ledgers	10 years
		(2)	Indexes to subsidiary ledgers except ledgers provided for elsewhere	10 years
	c		Trial balance sheets of general subsidiary ledgers	2 years
11			Journals	
	a		Journal vouchers and journal entries	10 years
12			Journal vouchers and journal entries including supporting detail:	
	a		Journal vouchers and journal entries	10 years
	b		Analyses, summarizations, distributions, and other computations which support journal vouchers and journal entries:	
		(1)	Charging plant accounts	25 years
		(2)	Charging all others accounts	6 years
	c		Schedules for recurring journal entries	Destroy when superseded
	d		Lists of standard journal entry number	Destroy when superseded
13			Cash books:	
	a		General and subsidiary or auxiliary books	6 years after close of fiscal year
14			Voucher registers:	
	a		Voucher registers or similar record when used as a source document	25 years

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			Description	Minimum Retention Period
15			Vouchers:	
	a		Paid and canceled vouchers to include original bills and invoices for materials, services, etc paid by vouchers and authorization for payment	
		(1)	Plant	25 years
		(2)	Non-Plant	6 years
	b		Paid checks and receipts for payments by voucher or otherwise	6 years
16			Accounts receivable (See Items 52 and 53 for accounts with customers for utility service and for merchandise sales):	
	a		Records of accounts receivable pertaining to sales of utility plant	3 years after settlement
	b		Record or register of accounts receivable and indexes thereto and summaries of distribution	3 years after settlement
17			Records of securities owned:	
	a		Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash)	3 years after disposal of the investment
18			Payroll records:	
	a		Payroll sheets or registers of payments of salaries and wages	
		(1)	Plant	25 years
		(2)	Plant Identified on Work Order	6 years
		(3)	Non-Plant	6 years
	b		Records showing the distribution of salaries and wages paid and summary statement of such distribution	
		(1)	Plant	25 years
		(2)	Plant Identified on Work Order	6 years
		(3)	Non-Plant	6 years
	c		Time tickets, time sheets, time books, time cards, workmen's reports, and other records showing hours worked, description of work, and accounts to be charged:	
		(1)	When used as a basis for payment of salaries and wages and records described in Item 18(a) are not maintained	
			(a) Plant	25 years
			(b) Plant Identified on Work Order	6 years
			(c) Non-Plant	6 years
	d		Paid checks, receipts for wages paid in cash and other evidences of payments for services rendered by employees	3 years
	e		Applications and authorizations for changes in wage and salary rates	6 years
	f		RESERVED	
	g		Payroll authorizations and records of authorized positions	6 years
	h		Records of deductions from payrolls	2 years
	i		Comparative or analytical statements of payrolls	6 years
	j		Employee's individual earnings records	6 years after termination of employment
	k		Summaries and reports of changes in payrolls and similar records	6 years
	l		Payroll deduction authorizations	1 year after superseded
19			Assignments, attachments, and garnishments:	
	a		Record of assignments, attachments, and garnishments of employee's salaries, including files of notice, etc., pertaining thereto	2 years

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			Description	Minimum Retention Period
Insurance				
20			Insurance records:	
	a		Insurance policies, insurance requirements, records of policies in force, showing coverage, premiums paid, and expiration dates	6 years after expiration
	b		RESERVED	
	c		Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers	
		(1)	Plant	25 years
		(2)	Non-Plant	6 years
	d		Inspectors' reports and records of condition of property	Destroy when superseded
	e		Insurance maps of property and structures erected thereon	Destroy when superseded
21			Injuries and damages:	
	a		Claims registers, card, or book indexes and similar records in connection with claims presented against the company in connection with accidents resulting in damage to the property or personal injuries	
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	b		Papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company	
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	c		Other papers, reports or statements, pertaining to accidents resulting in property damages or personal injuries, not necessary to support or rejection of claims	
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	d		Detailed schedules or spreadsheets of payments to others for personal injuries or for property damages	
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	e		Worker compensation cases related to injuries	12 years from date of injury, death, or date that compensation was last paid
Operations and Maintenance				
22.1			Production – Electric:	
	a		Boiler room, condenser room, turbine room, and pump room logs, including supporting data	6 years
	b		Boiler room and turbine room reports of equipment in service and performance	6 years

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			Description	Minimum Retention Period
	c		Boiler-tube failure report	6 years
	d		Generation and output logs with supporting data	6 years
	e		Station and system supply records	Life of Corporation
	f		Generating high-tension and low-tension load records	6 years
	g		Oil and waste reports	6 years
	h		Load curves, temperature logs, coal, and water logs	6 years
	i		Gage-reading reports	
		(1)	River flow data	Life of Corporation
		(2)	All other	6 years
	j		Recording instrument charts	6 years
	k		Load dispatcher's and station permits	6 years
	l		Interruptions records	6 years
22.2			Production – Gas:	
	a		Boiler and gas machine logs, including supporting data	6 years
	b		Gas generation and output logs with supporting data	Life of Corporation
	c		Temperature and atmospheric pressure logs	6 years
	d		Coal, coke, and oil reports	6 years
	e		Residual reports	6 years
	f		Recording instruments charts such as pressure (static and/or differential), temperature, specific gravity, heating value, etc.	6 years
	g		Test of heating value at stations and outlying points	6 years
	h		Records of gas produced, gas purchased, gas sent out, and holder stock	Life of Corporation
	i		Analysis of gas produced and purchased including Btu and sulfur content	6 years
	j		Records of general inspection and operating tests	6 years
	k		Well records, including clearing, bailing, shooting, etc., records; rock pressure; open flow; production, gas analysts' reports, etc.	6 years or 1 year after field or relevant production area abandoned, whichever is longer
	l		Gasoline production	6 years
	m		Gas production by counties	6 years
	n		Gas measuring records	6 years
	o		Tool record	For life of equipment or destroy after including in mortality study, whichever is later
	p		Royalty record	6 years
	q		Records of meter tests	Until superseding test, but no less than 6 years
	r		Meter history records	For life of meter
22.3			Production – Nuclear:	
			<i>(Note: Nuclear records must be retained in accordance with NRC Regulations – Title X)</i>	
	a		Records of normal plant operation, including power levels and periods of operation at each power level	6 years/operating charts for the first year's operation will be stored for the life of the corporation

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			Description	Minimum Retention Period
	b		Records of principal maintenance activities, including inspection, repair, substitution, or replacement of principal items of equipment pertaining to nuclear safety	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	c		Records of abnormal occurrences	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	d		Records of periodic checks, inspections, and calibrations performed to verify that surveillance requirements are being met	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	e		Records and prints of changes made to the plant as described in the Final Safety Analysis Report	10 years
	f		Records of new and spent fuel inventory and assembly histories	10 years
	g		Records of monthly plant radiation and continuation surveys	10 years
	h		Records of off-site environmental monitoring surveys	10 years
	i		Records of radiation exposure of all plant personnel, including all contractors and visitors to the plant who enter radiation control areas	10 years
	j		Records of radioactivity liquid and gaseous wastes released to the environment	10 years
	k		Records of any special reactor tests or experiments	10 years
	l		Records of changes made in the operating procedures	10 years
	m		In-service inspection records	Life of plant
22.4			Production – Water Supply, Purification, and Pumping:	
	a		Record of water supplied to distribution system, by sources	15 years or 3 years after the source is abandoned, whichever is shorter
	b		Boiler room, condenser room, turbine room, and pump room logs, including supporting data	6 years
	c		Boiler room and turbine room reports of equipment in service and performance	6 years
	d		Equipment failure report	6 years
	e		Pumping output logs with supporting data	6 years
	f		Station output reports	25 years for hydro, 6 years for steam or other
	g		Oil and waste reports	6 years
	h		Coal and water logs	6 years
	i		Gage-reading reports	6 years
	j		Recording instruments charts	6 years
	k		River flow data	Life of Corporation
23.1			Transmission and Distribution – Electric:	
	a		Substation and transmission line logs	6 years
	b		System operator's daily logs and reports of operation	6 years
	c		Storage battery and other equipment logs and records	6 years
	d		Interruption logs and reports	6 years

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		Description	Minimum Retention Period
	e	Records of substation general inspections and operation tests	6 years
	f	Apparatus failure reports	6 years
	g	Line-trouble reports and records	6 years
	h	Lightning and storm data	6 years
	i	Insulator test records	6 years
	j	Reports on inspections and repairs of all street openings	6 years
	k	Records of meter tests	Until superseding test but no less than 6 years
	l	Meter shop reports (monthly reports summarizing tests, repair, etc.)	6 years
	m	Meter history records	For life of meter or 6 years, whichever is longer
	n	Transformer history records including inspections, oil tests, etc.	Life of Corporation (EPA Standard)
	o	RESERVED	
	p	Pole, tower, structure, and other equipment history records	Life of Equipment
	q	Voltimeter records	6 years or until superseded
	r	Annual meter accuracy summary	20 years
23.2		Transmission and Distribution – Gas	
	a	Transmission line logs	6 years
	b	Transmission and distribution department load dispatching operating logs	6 years
	c	Service interruption logs and reports	6 years
	d	Records of general inspection and operating tests	6 years
	e	Reports on inspections and repairs of all street openings	6 years
	f	Apparatus failure reports	6 years
	g	Records of meter tests	Until superseding test but not less than 6 years
	h	Meter history record	For life of meter or 6 years, whichever is longer
	i	Meter shop reports (monthly reports summarizing tests, repairs, etc.)	3 years
	j	Gas measuring records	6 years
	k	Transmission line operating reports	6 years
	l	Compressor operation and reports	6 years
	m	Gas pressure department reports	6 years
	n	Recording instrument chart such as pressure (static and differential), temperature, specific gravity, heating value, etc.	6 years
	o	Corrosion control records	3 years
	p	Leak and leak repair	Life of Pipeline
	q	Annual meter accuracy summary	20 years
23.3		Transmission and Distribution – Water:	
	a	Operator's daily logs and reports of operation	6 years
	b	Equipment logs and records	6 years
	c	Apparatus failure reports	6 years
	d	Reports on inspections and repairs of all street openings	6 years

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			Description	Minimum Retention Period
	e		Records of meter tests	Until superseding test but not less than 6 years
	f		Meter history records	For life of meter or 6 years, whichever is longer
	g		Pipelines, structures, equipment, and other history records	For life of equipment
	h		Meter shop reports (monthly reports summarizing tests, repairs, etc.)	6 years
24			Customer's Service:	
	a		Reports of inspections of customer's premises	6 years
	b		Records and reports of customers' service complaints	6 years
	c		RESERVED	
	d		RESERVED	
	e		Reports of inspections of customers' equipment-gas	10 years
25			RESERVED	
26			Maintenance work orders and job orders:	
	a		Authorization for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred	6 years
	b		Work order sheets to which are posted in detail the entries for labor, material, and other charges in connection with maintenance and other work pertaining to utility operations	6 years
	c		Summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts)	6 years
Personnel				
27			Personnel records:	
	a		Employees' service records, length of service, and other pertinent data	3 years after termination of employment
	b		Applications for employments, requests for medical examination, medical examiner's report, photographs, and other identification records, and other miscellaneous records pertaining to the hiring of employees	2 years
	c		Requests for medical examination, medical examiner's report other than pre-employment	3 years after termination of employment
	d		Illness and injury records not including exposure records	30 years
	e		Records of employee exposure to toxic substances	Life of Corporation
	f		Records of employee exposures to radiation	Life of Corporation
	g		Records of employee training in handling hazardous materials	Life of Corporation
28			Employees' benefit and pension records (including medical retirement, savings and stock ownership plan):	
	a		Detailed computations of accruals for pension liabilities	6 years after supersession or termination of the plan
	b		Pension of annuity payrolls	6 years
	c		Pension of annuity checks	3 years
	d		Plan description and summary plan description	6 years after supersession of the

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			Description	Minimum Retention Period
				plan
	e		Plan and annual reports	3 years after supersession of the plan
	f		Plan statements to employees and beneficiaries	3 years after supersession of the plan
29			Instructions to employees and others:	
	a		Bulletins of memoranda of general instructions issued by the company to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies	3 years after expiration
	b		Bulletins of memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, operating, maintenance and construction methods and procedures	Destroy after expiration or supersession
	c		Notices to employees on matters of discipline, department, and other similar subjects	Destroy as soon as possible
Plant and Depreciation				
30			Plant Ledgers:	
	a		Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes	25 years
	b		Continuing plant inventory ledger, book or card records showing description, location, quantities, costs, etc., of physical units (or items) of utility plant owned	6 years after the plant is retired or sold, provided morality data are retained
31			Construction work in progress ledgers, work orders, and supplemental records:	
	a		Construction work in progress records, income ledgers, work order sheets, authorizations for expenditures, requisition, performance reports analysis or cost reports. Analysis or cost reports showing quantities of materials used, unit costs, number of man-hours, etc., in connection with completed construction project	5 years after clearance to the plant account
		(1)	Plant inventory ledger maintained	5 years
		(2)	Plant inventory ledgers not maintained	5 years
	b		RESERVED	
	c		RESERVED	
	d		Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of costs and the basis therefore (including original and revised or subsequent authorizations)	5 years
	e		Requisitions and registers of authorizations for utility plant expenditures	5 years
	f		Completion or performance reports showing comparison between authorized estimated and actual expenditures for utility plant additions	5 years
	g		RESERVED	
	h		Records and reports pertaining to progress of construction work, the order in which jobs are to be completed and similar records which do not form a basis of entries to the accounts	Destroy as soon as possible
	i		Well drilling logs and well construction records	1 year after field or relevant production area abandoned

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			Description	Minimum Retention Period
32			Retirement work in progress ledgers, work orders, and supplemental records:	
	a		Work order sheets to which are posted the entries for removal costs, materials recovered, and credits to utility plant accounts for cost of plant retired	6 years after plant is retired or sold
	b		Authorizations for retirement of utility plant, including memoranda showing the basis for determination of cost of plant to be retired and estimates of salvage and removal costs	6 years after retirement
	c		Registers of retirement work orders	6 years
33			Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to utility plant accounts not covered by construction or retirement work orders and their supporting records	10 years after clearance to the plant account
		(1)	Plant inventory ledger maintained	10 years
		(2)	Plant inventory ledgers not maintained	6 years after plant is retired or sold
34			Appraisals and valuations:	
	a		Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies (Includes all records essential thereto)	3 years after disposal
	b		Determination s of amounts by which properties or investments of the company or any of its associated companies will be either written up or written down as a result of:	
		(1)	Mergers or acquisitions	10 years after completion of transaction or as ordered by the Commission
		(2)	Asset impairments	10 years after recognition of asset impairment
		(3)	Other bases	10 years after the asset was written up or down
35			Maps and map reproductions	
	a		The original or reproduction of engineering records, drawings, and other supporting data for proposed or as constructed-facilities: maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies, and similar records showing the location of proposed or as constructed facilities.	Retain until retired or abandoned
36			RESERVED	
37			Contracts and other agreements relating to utility or natural gas company records:	
	a		Contracts relating to acquisition or sale of plant	6 years after plant is retired or sold
	b		Contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the construction of plant by others for the utility and for supervision and engineering relating to construction work)	6 years after plant is retired or sold
	c		The primary records of gas acreage owned, leased or optioned excluding deeds and leases but including such records as lease sheets, leasehold cards, and option agreements	6 years after the gas acreage have expired or otherwise have

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			Description	Minimum Retention Period
				dissolved
38			Records pertaining to reclassifications of utility plant accounts to conform to prescribed systems of accounts, including supporting papers showing the basis for such reclassification	6 years
39			Records of accumulated provision for depreciation of utility plant:	
	a		Detail records or analysis sheets segregating the accumulated provision for depreciation according to functional classification of plant	25 years
	b		Records supporting computation of depreciation and depletion expense of utility plant, including such data as life and salvage studies	25 years
Purchases and Stores				
40			Procurements:	
	a		Agreements for the acquisition of the goods or the performance of services. Includes all forms of agreement not specifically set forth in Item 7 such as, but not limited to : letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements and the various types of purchase orders.:	
		(1)	For goods or services relating to plant construction	25 years
		(2)	For other goods or services	6 years
	b		Supporting documents evidencing all relevant elements of the procurement including bids and proposals:	
		(1)	Accepted bids and proposals	6 years
		(2)	Unaccepted bids and proposals of summaries thereof	6 years
		(3)	All other supporting records such as requisitions, advice's from suppliers, registers or similar records of invoices	2 years
41			Material ledgers:	
	a		Ledger sheets of materials and supplies received, issued and on hand	6 years after the date records/ledgers were created
42			Materials and supplies received and issued	
	a		Records and reports pertaining to receipt of materials and supplies	
		(1)	Plant	25 years
		(2)	Non-plant	6 years
	b		Records of inspecting and testing materials and supplies	2 years
	c		RESERVED	
	d		Records of materials issued, transferred or returned to stock:	
		(1)	Showing quantities, unit prices, and accounts to be charged	3 years
		(2)	Showing only quantities and accounts to be charged	Destroy as soon as possible if the basic information contained thereof is transferred to other records
43			Records of sales of scrap and materials and supplies and disposal of waste materials:	
	a		Contracts and authorizations for sales of scrap and materials and supplies	6 years after expiration of contract
		(1)	Non-toxic waste materials	Life of Corporation
		(2)	Toxic waste materials including environmental contaminants, PCB's, nuclear waste, etc.	Life of Corporation

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			Description	Minimum Retention Period
	b		Memoranda pertaining to sale of scrap and materials and supplies	6 years after expiration of contract
	c		Contracts, permits, and authorization pertaining to disposal of waste materials	Life of Corporation
	d		Records evidencing disposal of non-toxic and toxic (environmental contaminants, PCB's nuclear waste, etc.) waste materials including destinations, routes, bill of lading, manifests, storage, containers, and other documents supporting disposal	Life of Corporation
44			Inventories of materials and supplies:	
	a		General inventories of materials and supplies including accounting adjustments required to bring store records into agreement with physical inventories	2 years
	b		Stock cards, inventory cards, and other inventory records if summarized by records covered by Item a above	Destroy as soon as possible
	c		Minor inventories of materials and supplies on hand if not reflected in adjustments of accounts	Destroy as soon as possible
Revenue Accounting and Collecting				
45			Customers' service application and contracts:	
	a		Applications for utility service and other records	6 years after expiration or cancellation
	b		RESERVED	
	c		RESERVED	
	d		Applications for utility service which were withdrawn by applicant or not granted by the utility	1 year
	e		Contracts of sales agreements with customers and others for sale of merchandise and appliances	6 years after sales agreement is discharged
	f		Contracts for lease of equipment to customers, including receipts for same	6 years after expiration or cancellation
	g		Applications and contracts for line extensions and records pertaining to such contracts:	
		(1)	Covered by refundable deposits or guarantees or revenue	6 years after refund or completion
		(2)	For which donations or contributions are made by customers or others	Until receipt of Commission audit report or 6 years after the auditor's exit conference, whichever occurs first
46			Rate Schedules:	
	a		General files of published rate sheets and schedules of utility service (including schedules suspended or superseded)	Life of Corporation
47			Customers' guarantee deposits:	
	a		Customers' deposit ledgers or card records	6 years after refund
	b		Customers' deposit certificate books	6 years after refund
	c		Receipts for customers' deposits refunded	6 years after refund
	d		Receipts for interest on customers' deposits	6 years after refund
48			Meter reading sheets and records:	
	a		Suspended meter reading sheets	6 years or next test,

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			Description	Minimum Retention Period
				whichever is longer
	b		Meter reread sheets (special readings to check high or low consumption)	6 years
	c		Customers' reading cards	2 years
	d		Connection and disconnection orders	2 years
49			Maximum demand, pressure, temperature, and specific gravity charts and demand meter record cards	2 years
50			Miscellaneous billing data:	
	a		RESERVED	
	b		Service and inspection orders from which customers are charged and sundry charge advice's	2 years
	c		Authorizations for charges under utility service contracts	1 year after expiration of contract
51			Revenue summaries:	
	a		Summaries of monthly operating revenues according to classes of service, including summaries of forfeited discounts and penalties	5 years
52			Customers' ledgers and other records used in lieu thereof:	
	a		Customers' ledgers	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer
	b		Records used in lieu of customers' ledgers, such as bill summaries, registers, bill stubs, etc.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer
	c		Copies of large bills:	
		(1)	If details are not transcribed to ledgers covered by Item a above	Destroy as soon as possible
		(2)	If details are not transcribed to ledgers	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer
	d		Trial balances of ledgers referred to above	1 year
53			Merchandise sales-accounting and collecting:	
	a		Merchandise sales tickets (duplicate) and charge slips for work done	2 years
	b		Merchandise registers and summaries of sales	3 years
	c		Merchandise ledgers and installment records	1 year after completion of payments
	d		Merchandise sales and adjustment tickets	Destroy as soon as possible after annual audit and 1 year after account is settled

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			Description	Minimum Retention Period
	e		Cashier's stubs for merchandise collection	1 year
	f		Cashier's periodic reports and statements of collection on merchandise accounts	2 years
	g		RESERVED	
	h		Reports relating to status of merchandise accounts receivable	2 years
	i		Jobs orders and supporting details of charges to customers for work done	3 years
	j		Indexes and trial balances of merchandise ledgers	2 years
54			Customer reports and records:	
	a		Periodic reports, lists, and summaries of collections of operating revenues by collectors, agents, and local or divisional or district offices	2 years
	b		Bill stubs, copies of bills, collection slips, and other records pertaining to collections, summarized or detailed in daily or periodic cash reports	3 months
	c		Memorandum records of remittances from local or branch offices	3 months
55			Customers' account adjustments:	
	a		Records pertaining to adjustments of customers' accounts for overcharges, undercharges, and other errors, results of which have been transcribed to other records	2 years
	b		Records of high-bill complaints whether or not resulting in adjustments to customers' accounts	2 years
56			Uncollectible accounts and customers' credit records:	
	a		Records of rating, credit classifications, and investigations of customers'	Destroy as soon as possible
	b		Ledger accounts and supporting details of customer's accounts considered to be uncollectible	3 years after period legally collectible
	c		Reports and statements showing age and status of customers' accounts	2 years
	d		Data on unpaid final bills	3 years after period legally collectible
	e		Authorizations for writing off customers' accounts	3 years after period legally collectible
Tax				
57			Tax records:	
	a		Copies of tax returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment (See item 15b for vouchers evidencing disbursements):	
		(1)	Federal and state income tax returns	2 years after final tax liability is determined
		(2)	Property tax returns	2 years after final tax liability is determined
		(3)	Sales and use taxes	2 years
		(4)	Other taxes	2 years after final tax liability is determined
		(5)	Agreements between associate companies as to allocation of consolidated income taxes	2 years after final tax liability is determined

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			Description	Minimum Retention Period
		(6)	Schedule of allocation of consolidating federal income taxes among associate companies	2 years after final tax liability is determined
		(7)	Records of annual determinations of deferred taxes on income, annual determination of accounting adjustments for “reserve deferrals” of deferred taxes on income together with basic computations and records of annual plant additions and retirements and adjustments on which deferred tax accounting entries are based (For the purposes of these regulations, “deferred taxes” and “deferred tax accounting” embrace provision for “future taxes on income,” “prepaid taxes on income,” or any other accounting procedure which attribute a tax on income to a year or years other than that of the specific year’s tax return determining the tax liability.)	6 years after absorption of deferred credits
	b		RESERVED	
	c		Filings with taxing authorities to qualify employee benefit plans	5 years after discontinuance of plan
	d		Information returns and reports to taxing authorities	3 years after final tax liability and audit settlement is determined
	e		Restatements of schedules of taxes paid after giving effect to refunds and additional assessments	6 years
Treasury				
58			Statements of funds and deposits:	
	a		Statements of periodic deposits with fund administrators of trustees	Retain records for the most recent 3 years
	b		Statements of periodic withdrawals from fund	Retain records for the most recent 3 years
	c		Statements prepared by fund administrator of trustees of fund activity including:	
		(1)	Beginning of the year fund balance	Retain records until fund is dissolved or terminated
		(2)	Deposits with the fund	Retain records until fund is dissolved or terminated
		(3)	Acquisition of investments held by the fund	Retain records until fund is dissolved or terminated
		(4)	Disposition of investments held by the fund	Retain records until fund is dissolved or terminated
		(5)	Disbursements from the fund, including party whom disbursement was made	Retain records until fund is dissolved or terminated
		(6)	End of year fund balance	Retain records until fund is dissolved or terminated
	d		Requisitions and receipts for funds furnished managers, agents and others	Destroy as soon as possible after funds have been returned or

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			Description	Minimum Retention Period
				accounted for
	e		Records of fidelity bonds of employees and others responsible for funds of the utility	Destroy as soon as possible after liability of bonding company has expired
	f		Reports and estimates of funds required for general and special purposes	Destroy as soon as possible
59			Records of deposits with banks and others:	
	a		Copies of bank deposit slips	2 years
	b		Advice of deposits made when information has been transcribed on other records which are retained	2 years
	c		Statements from depository showing the details of funds received, disbursed, transferred, and balances on deposit	2 years
	d		Bank reconciliation papers	2 years
	e		Statements from banks of interest credits	2 years
	f		Check stubs, registers, or other records of checks issued	3 years
60			Records of receipts and disbursements:	
	a		Daily or other periodic statements of receipts or disbursements of funds	2 years
	b		Periodic statements of outstanding vouchers, checks, drafts, etc., issued and not presented	2 years
	c		Reports of associates showing working fund transactions and summaries thereof	2 years
	d		Reports of revenue collections by field cashiers, pay stations, etc.	2 years
Miscellaneous				
61			Statistics:	
	a		Financial, operating and statistical reports regularly prepared in the course of business for internal administrative or operating purposes (and not used as the basis for entries to accounts of the companies concerned) to show the results of operations and the financial condition of the utility:	
		(1)	Annual reports	5 years
		(2)	Quarterly, monthly, or other period	2 years
	b		All other statistical reports (not covered elsewhere in the regulations) prepared for internal administrative or operating purposes only and not used as the basis for entries to the accounts of the company	Destroy as soon as possible
62			Budgets and other forecasts (prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the company and its associate companies, including revisions of such estimates and memoranda showing reason for revisions; also records showing comparison of actual income and receipts and expenditures with estimates	3 years
63			Miscellaneous Correspondence:	
	a		Correspondence and indexes thereto relating to offices covered by other items of these regulations	Destroy as soon as possible

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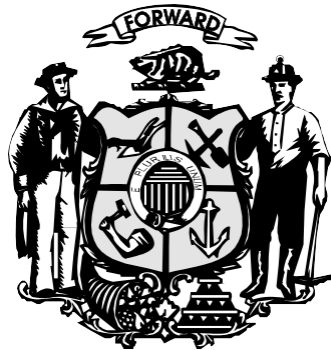
			Description	Minimum Retention Period
	b		Stenographers' notebooks and Dictaphone or other mechanical device records	Destroy as soon as possible
	c		Mailing lists of prospects for appliance sales, securities, etc.	Destroy as soon as possible
64			Records of predecessor companies	Retain consistent with the requirements for the same types of records for the utility
65			Reports to federal and state regulatory commissions:	
	a		Annual financial, operating and statistical reports	5 years
	b		Monthly and quarterly reports of operating revenues, expenses, and statistics	2 years after date of report
	c		Special or periodic reports on the following subjects:	
		(1)	Transactions with associated companies	5 years
		(2)	Budgets of expenditures	3 years
		(3)	Accidents	5 years
		(4)	Employees and wages	5 years
		(5)	Loans to officers and employees	5 years after fully paid
		(6)	Issues of securities	25 years or until all securities covered are retired, whichever is shorter
		(7)	Purchases and sales, utility properties	Life of Corporation
		(8)	Plant changes-units added and retired	Life of Corporation
		(9)	Service interruptions	6 years
	d		Cost of service reports filed under Section 133 of the Public Utility Regulatory Policies Act (PURPA)	5 years
	e		Hazardous waste reports	Life of Corporation
	f		Reports filed under federal and state holding company (Public Utility Holding Company Act (PUHCA) and Wisconsin Utility Holding Company Act (WUHCA) regulations	5 years
66			Other miscellaneous records	
	a		Copies of records of advertisement by the company in behalf of itself or any associated company in newspapers, magazines and other publications	2 years
	b		RESERVED	
	c		RESERVED	
	d		Destruction of records certificates or other notifications	6 years

General Records Schedule

Wisconsin Municipal and Related Records

Approved by the Public Records Board:

August 27, 2018



Expiration: August 27, 2028

For use by all units of Wisconsin Government at the Municipal level

Wisconsin Municipal Records Schedule

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Introduction:

Records are a basic tool of transacting business on behalf of all local government units. They are the foundation for government accountability. Records management is regulated by Wisconsin state law, and accordingly, the Wisconsin Municipal Records Schedule (WMRS), upon adoption, provides legal authorization to dispose of records on a regularly scheduled basis. The schedule serves as a mechanism for consistent retention and disposition of similar types of records across all municipal governments and provides assurance of accountability to the public.

The schedule was developed following guidelines for complying with legal, fiscal, and archival requirements for records retention and facilitates cost-effective management of records commonly found in municipal governments.

Wisconsin Statute § 19.21(1) defines public records as “all property and things received from the officer’s predecessor or other persons and required by law to be filed, deposited, or kept in the officer’s office, or which are in the lawful possession or control of the officer or the officer’s deputies.” Records are defined by Wisconsin Statute § 19.32(2) as “any material on which written, drawn, printed, spoken, visual, or electromagnetic information or electronically generated or stored data is recorded or preserved, regardless of physical form or characteristics, that has been created or is being kept by an authority.” Public records are also defined as being “all books, papers, maps, photographs, films, recordings, optical discs, electronically formatted documents, or other documentary materials, regardless of physical form or characteristics, made or received by any state agency or its officers or employees in connection with the transaction of public business” (Wis. Stat. § 16.61(2)(b)).

I. Applicability:

The WRMS is available for adoption by all Wisconsin cities, villages, and towns; along with other non-county local units of government. County governments should refer to the County General Schedule for their record retention requirements. The WMRS is intended to serve as guidance for records that are created or received by your particular unit. Adopting the schedule does not require local units to begin creating any record series that they currently do not produce.

Records retention guidelines apply regardless of record format. Records covered by the WMRS may be retained in electronic, paper, or other formats. The schedule applies to all records: born digital (including those created or transmitted via e-mail), data contained in database systems, tapes/cartridges and other types of electronic records and information systems maintained by agencies. Municipalities must also meet the standards and requirements for the management of electronic records outlined in [Chapter Adm. 12](#).

II. Purpose:

Record schedules are intended to be used by records creators as a tool to SIMPLIFY their records management responsibilities, not to make them more complex. It is the intention of the WMRS to streamline municipal records management by:

- Providing clear and uniform guidance for the retention and disposition of records common to most municipal governments;
- Eliminating the need for individual municipalities to develop and obtain Wisconsin Public Records Board approval of records retention/disposition schedules;
- Facilitating uniformity in the retention and disposition of records across all municipalities; and
- Promoting the cost-effective management of municipal records.

III. Implementation:

The WMRS is a schedule that municipalities MAY adopt to manage their records. Municipalities ARE NOT required to adopt the schedule for use. The WMRS does not replace the ability of municipalities to create and adopt records schedules through the creation of ordinances. See Additional Options below for more information.

To adopt the Schedule:

- Submit the original and two copies of the [Notification of General Schedules Adoption](#) (PRB-002) form to:
 State Archivist
 Wisconsin Historical Society
 816 State St.
 Madison, WI 53706
- The Wisconsin Public Records Board (PRB) will acknowledge your Notification of Adoption by returning a signed copy of the adoption to the municipality.
- After confirmation of PRB approval, municipalities should enact an ordinance adopting the WMRS as their official schedule.

Municipalities are expected to supersede any previously approved, unique, ordinances which cover records included in the adopted Municipal Schedule. Retain any approved schedules in existing ordinances for records that ARE NOT covered by the Municipal Schedule.

Additional Options:

All municipalities may adopt the PRB approved General Records Schedules to supplement the WMRS. See [Section VI](#) of this instruction for more information.

Specific schedules may also be set by Records Disposition Authorizations (RDAs). Please consult the PRB webpage on [Information for Counties and Municipalities](#) for more information and instructions.

Municipalities that choose not to adopt the WMRS are still required to schedule the destruction of obsolete records through ordinance as stated in Wis. Stat. 19.21(4). Retention periods that are not specifically set by state statutes CANNOT be scheduled for less than 7 years without approval from the PRB.

IV. Using the Schedule:

The WMRS is arranged in five different sections covering the record series created by municipal governments. Some sections are broken down into subsections to provide easier reference. The following is an example of the format used in each section and an explanation of the information found in each column.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Subsection				

- Record Series Title – Descriptive title of the record series. This is a basic title, not necessarily universally used by all municipalities.
- Series Description – Brief overview of the records that are included in the record series.
 - If a specific statute or legal source defines a retention period for the records it is identified in this field.
- Retention – Indicates the minimum time period a record series must be maintained and a description of what initiates the start of the retention clock.
 - **Creation:** Is used when the creation of the record initiates the retention time period. (*Example:* If a RDA existed for ABC Annual Reports, the event might be written as *Creation+ 3 years* meaning an ABC Annual Report must be retained for three years after it is created.)
 - **Fiscal:** Is used if the retention time period is initiated by the end of a fiscal year. (*Example:* RDAs that exist for annual budgets might be written as *Fiscal+ 6 years* meaning a budget would have to be retained for six years after the end of that fiscal year.)
 - **Event:** Is used if a specific event other than Creation or Fiscal initiates the retention time period. (*Example:* A RDA that exists for a housing relocation program has the event written as *Event+ 5 years; Event=Approval Letter for Relocation Plan*". In this scenario, it means all records associated with this RDA have to be retained for five years after the official letter was sent by the state to approve the relocation plan.)

- **Permanent:** Is used if the records need to be maintained permanently by the creating municipality. See [Guidelines for the Permanent Retention of Records](#).
- General references on retention periods for municipal records are found in Wis. Stat. § 19.21(4)(b), Wis. Stat. § 19.21(6), or Wis. Stat. § 19.21(8).
- **Confidential** – Indicates whether or not the record series contains information that is required by statute to be kept confidential. See Section V of this guide for more information on confidential records.
- **WHS Notification** – Wis. Stat. § 19.21(4)(a) requires that all municipal public records must be offered for transfer to the Wisconsin Historical Society 60 days prior to their destruction. This field indicates if notification to the Wisconsin Historical Society is required before records can be destroyed. Column will either state NOTIFY or WAIVED.
 - **Waived:** The Wisconsin Historical Society has determined the record series has low historical value and waived the notification period as indicated Wis. Stat. § 19.21(4)(a). Municipalities are free to destroy any waived records without notification once they reach their required retention period.
 - **Notify:** You are required to send written notification to the Wisconsin Historical Society before destruction. Please contact the Wisconsin Historical Society with questions on how to properly notify on the destruction of public records.
 - **N/A:** indicates that the retention is permanent.

Final Disposition:

Municipal records, which have met the retention time outlined in the WMRS, have only two dispositions: Destroy or transfer to the Wisconsin Historical Society. Records that are held beyond their retention period but are not destroyed are still subject to all public records laws.

- **Destruction:** Records identified as “waived” in this schedule may be destroyed without notifying the Wisconsin Historical Society. Local units should dispose of all public records in a manner that ensures they are completely destroyed.
 - If records contain confidential information, or “information that can be associated with a particular individual through one or more identifiers or other information or circumstances” (Wis. Stat. § 19.62(5)) including, but not limited to names, addresses, social security numbers, and banking information it must be destroyed confidentially. This means that these records must be disposed of in a way that renders them unreadable and unable to be reconstructed. Typically, this can be achieved by cross cut shredding or pulping. Many organizations disposing of confidential information choose to hire a vendor to handle the process.
 - **Note on records older than 75 years:** the waived designation does not apply. Notification should be given on any records 75 years or older regardless if they have been indicated in the schedule as having been waived.
- **Transfer:** Records identified as “notify” must be offered, in writing, to the Wisconsin Historical Society. Per Wis. Stat. § 19.23(2), the Wisconsin Historical Society assumes title control and public records responsibility of all transferred records. Obsolete municipal records may not be transferred to local historical societies or other repositories because the statutes do not specify other institutions can hold title to public records. Only the records creators and the Wisconsin Historical Society are identified in statutes as being official holders of title. Information on transferring records can be found on the [Society's webpage](#) pertaining to proper handling of obsolete records.

- Permanent: Records identified as “permanent” have been identified as containing significant historical information and long term business value. Therefore municipalities are responsible for ensuring the long-term preservation of these records. The Wisconsin Historical Society will, in certain circumstances, accept “permanent” records for transfer if the municipality is unable to maintain these records.

Records that have passed their retention period should not be destroyed if any of the following conditions apply:

- Records are required for financial or performance audits either currently underway or known to be planned.
- Records are subject to a “legal hold” because they may be relevant to an existing, pending, or anticipated legal proceeding.
- A related open records request has been received and not completed, or statutorily required time periods have expired.

V. Confidential Records and Personally Identifiable Information (PII)

Confidential Records:

Some records series may contain confidential or restricted access records. The WMRS identifies any record series containing information required by Wisconsin Statute, administrative rule, or other legal authority to be kept confidential or protected from public access. The confidential column is marked “yes” if ANY records in the series may contain confidential information.

Even when specific confidentiality statutes do not apply, application of substantive common law principles through the balancing test considerations under Wis. Stat. § 19.35(1)(a), may affect disclosure of the record under the public records law.

When an individual or an individual's representative makes an open records request for records containing personally identifiable information about that individual, there is no balancing test, but the disclosure exceptions under Wis. Stat. §19.35(1)(am), must be considered. Wis. Stat. §19.35(1)(am) exceptions include:

- endangering an individual's life or safety;
- endangering the security of a prison, including the security of the population or staff;
- identifying a confidential informant; and
- records collected or maintained in connection with complaints, investigations, or other circumstances that may lead to various administrative or court proceedings.

It is strongly recommended that local governments consult with legal counsel when responding to an open records request. Additional resources on open records requests can be found by visiting the Wisconsin Department of Justice, [Office of Open Government's website](#).

Personally Identifiable Information (PII):

Wisconsin law defines Personally Identifiable Information (PII) as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances” (Wis. Stat. § 19.62(5)). The municipal unit is responsible for evaluating their record series to determine if PII is included. The inclusion of PII does not automatically restrict records, nor does it make them confidential. The confidential column is only marked “yes” in cases where specific statutes restrict access.

VI. Additional Schedules:

Municipal governments should be aware that there are additional schedules that apply to public records. All Wisconsin municipalities have the option of adopting any of the [General Records Schedules](#) that have been approved by the PRB. These schedules may cover additional record series not found in the WMRS. In some cases, the WMRS points to the General Schedules for covering some specific records series (such as personnel records). Information on adopting schedules can be found on the PRB [Counties and Municipalities Resource Webpage](#).

Municipalities should also be aware that there are two separate General Records Schedules for the following:

- [Wisconsin School Districts](#)
- [Wisconsin Public Libraries and Library Systems](#)

In addition, municipalities should check the schedule set by the Public Service Commission of Wisconsin (PSC) for Municipal Utilities. A complete list of records and schedules is located in “[Investigation to Consider Proposed Changes to Records Retention Requirements for Electric, Gas and Water Utilities](#).”

Municipal Court Records are scheduled by [Supreme Court Rule 72](#), which specifies the retention periods for court records and requires municipal courts to give 60 day notice to the Wisconsin Historical Society prior to destroying obsolete records. Furthermore, SCR 72 states that notice is not required for records in which “the historical society has indicated, by blanket waiver, that it has no interest for historical purposes.” The Wisconsin Historical Society has waived the sixty-day notification period for all municipal court records dated 1941 or later. This waiver applies to all municipal courts throughout the state and allows for the disposal of municipal court records without further notification. Municipal Courts are still obligated to maintain the records for the minimum time specified in SCR 72. Please contact the Wisconsin Historical Society if you have any questions regarding Municipal Court Records.

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Administrative Records

Requirements Specific to Administrative Records

The Administrative Records section is organized by the following subsections:

- Administration (general)
- Common Council/Village Board/Town Board
- Emergency Planning
- Human Resources/Personnel
- Legal
- Licenses and Permits
- Municipal Land Ownership
- Municipal Vehicles
- Payroll
- Real Property Titles

This section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review and consult the appropriate General Records Schedules listed below:

- [Administrative Records General Schedule](#)
- [Fleet and Aircraft Management Records](#)
- [Human Resources and Related General Schedule](#)
- [Payroll & Related General Schedule](#)

Municipal Court Records are scheduled by [Supreme Court Rule 72](#), which specifies the retention periods for court records and requires municipal courts to give 60 day notice to the Wisconsin Historical Society prior to destroying obsolete records. Furthermore, SCR 72 states that notice is not required for records in which “the historical society has indicated, by blanket waiver, that it has no interest for historical purposes.” The Wisconsin Historical Society has waived the sixty-day notification period for all municipal court records dated 1941 or later. This waiver applies to all municipal courts throughout the state and allows for the disposal of municipal court records without further notification. Municipal Courts are still obligated to maintain the records for the minimum time specified in Supreme Court Rule 72. Please contact the Wisconsin Historical Society if you have any questions regarding Municipal Court Records.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Administration Records (general)				
Appointment Files	Materials documenting appointments and nominations to boards, task forces, councils, or other bodies. May include applications; cover sheets, letters of recommendation, resumes, and correspondence.	Event+2 years; Event=End of term	No	Notify
Appointment Files (not selected)	Unsuccessful appointments and nominations to boards, task forces, councils, or other bodies.	Event+1 year; Event=Position filled	No	Waive
Committee Records and Minutes (Excluding Common Council and Zoning Board)	Records of committees, boards, councils, and commissions, other than Common Council. Includes meeting minutes, agenda packets, reports, and resolutions. See Common Council section for retention of Common Council Minutes. See schedule for Zoning Board Records in Public Works Section.	Creation+7 years	No	Notify
Complaints (External)	File related to complaints regarding issues not related to a specific program. Complaints are not otherwise regulated by state or federal requirements.	Event+2 years; Event=Complaint resolution, dismissal or end of litigation	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Contracts and Agreements	Any contracts or agreements to which the municipality is a party.	Event+6; Event=End date or cancellation of contract	No	Waive
Correspondence (Senior Level or Elected Official)	Business-related correspondence (paper and electronic) of senior level staff and elected officials.	Event+6 months; Event=Separation from position/end of term Note: Correspondence that relates specifically to a program or project may need to be retained per that particular schedule	No	Notify
Correspondence (General Staff)	Business-related correspondence (paper and electronic) of non-appointed general staff.	Event+1 year; Event=Creation or receipt Note: Correspondence that relates specifically to a program or project may need to be retained per that particular schedule	No	Waive

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Grants	Records relating to grant-funded projects where the agency is the grant recipient or issuer, including the application process, the receipt and expenditure of grant funds, or denial.	Event+4 years; Event=Date of final report or notification of denial	No	Waive
House Number and Address Change File	Provides official control and reference source for city addresses.	Permanent	No	N/A
Internal Policies and Procedures	Established departmental policies and procedures. Note: May also be called administrative practices or directives or executive directives.	Event+7 years; Event=Date the policy/procedure is superseded or made obsolete	No	Waive
Memorandums of Understanding (MOU) & Service Level Agreements (SLA)	Agreements between government units. Sometimes define agreements between a large government unit's separate divisions or bureaus.	Event+4 years; Event=Ending date of the MOU or SLA.	No	Waive
Notice of Removal of Human Corpse	Form for the removal of a human corpse if death occurs in a hospital, nursing home, or under hospice care at any location.	Event+2 months; Event=Date of death	No	Waive

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Oath of Office	Elected or appointed municipal officers may be required to take, and file in writing, an official oath within ten days after receiving notice of election or appointment.	Event+5 years; Event=End of term	No	Waive
Open Records Requests and Responses	Records relating to regular and reformulated, repetitious, systematic or continuing requests by individuals, groups or organizations for access to general information under the provisions of the Wis. Stats. §§ 19.35-19.37.	Event+3 years; Event=Response provided	No	Waive
Organizational Chart	Repository of the official organizational structure of offices.	Event; Event=Superseded	No	Waive
Organizational Planning	Includes division and unit strategic business and operational planning files such as, but not limited to, final plan and significant work papers.	Event+7 years; Event=Completion of plan	No	Notify
Petitions	Petitions submitted to municipalities for improvements or changes to existing municipal services/structures.	Event+7 years; Event=Petition approved or denied	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Press/News Releases	Information about municipality programs and events.	Creation+3 years	No	Notify
Proclamations	Proclamations issued by the mayor, commissioner, or elected executive on behalf of the municipality.	Event+1 year; Event=End of elected representative's final term	No	Notify
Reports (Annual)	Annual reports produced by all departments and programs.	Event+7 years; Event=Date of issue	No	Notify
Reports (Monthly)	Monthly reports of divisions/committees.	Creation+3 years	No	Waive
Subject Files (Senior Level or Elected Official)	Subject files (paper and electronic) of senior level staff such as department heads and elected officials.	Event+6 months; Event=Separation from position/end of term	No	Notify

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Common Council/Village Board/Town Board				
Affidavits of Publication	Records providing proof of publication for legal notices as required by law. (Note: See Wis. Stat. § 985.12 for more information on proof of publication).	Event+7 years; Event=Date of publication	No	Waive
Audio Tapes	Recordings of meetings used to produce minutes. Authority provided by Wis. Stat. § 19.21(7).	Event+90 days; Event=Date the minutes have been approved and published	No	Waive
Minutes (Common Council)	Official minutes of the Common Council/Village Board/Town Board.	Permanent	No	N/A
Ordinances	Official ordinances and any ordinance books kept by municipalities.	Permanent	No	N/A
Resolutions	Official records pertaining to resolutions passed by municipalities.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Emergency Planning¹				
Continuity of Government Operational Plan and Documentation	Agency official plan and documentation of the Continuity of Operations Plan/Continuity of government plan.	Event; Event=superseded by revised plan	No	Waive
Critical Incident Management Plans	Critical incident management plans, local site security plans, local emergency action plans, life safety, and other similar documents.	Event+3 years; Event=superseded by revised plan	No	Waive
Disaster Recovery Records	Records created during the disaster recovery process.	Event+3 years; Event=Date recovery effort is complete ²	No	Waive
Human Resources/Personnel				
Grievance Case File	Records of grievances filed by employees.	Event+7 years; Event=Date grievance is closed	Yes ³	Waive

¹ No specific statutes restrict the records in this series. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to release.

² Note: When Federal Grant money is involved, the retention is 3 years from the date of the final Financial Services Report.

³ No specific statutes restrict this type of record. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to releasing this type of record. Personnel files may contain patient health records which may be protected by Wis. Stat. § 146.82 and/or the Health Insurance Portability and Accountability Act (HIPAA).

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Personnel Files	Documents employee personnel actions during the employment of the employee. Applies to ALL employees.	Event+7 years; Event=End of employment/service	No ⁴	Waive
Legal				
Attorney Opinions	Municipal attorney opinions given to answer specific questions regarding the interpretation and application of statutes and ordinances, or other legal matters.	Permanent	No ⁵	N/A
Case Files	Files include, but are not limited to, pleadings and legal arguments, evidence, research, orders, legal summons and subpoenas issued. ⁶	Event+7 years; Event=Close of case	No ⁷	Notify on historically significant cases only ⁸

⁴ No specific statutes restrict this type of record. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to releasing this type of record. Personnel files may contain patient health records which may be protected by Wis. Stat. § 146.82 and/or the Health Insurance Portability and Accountability Act (HIPAA).

⁵ Records may contain material protected by Attorney-Client Privilege Wis. Stat. § 905.03.

⁶ Records may contain the client file with information pertaining to expenses, attorney notes, medical records, government agency filings, discovery such as requests for production of documents, deposition transcripts, and evidence.

⁷ Records may contain material protected by Attorney-Client Privilege Wis. Stat. § 905.03.

⁸ Historically significant case files include those that have established legal precedents; cases that received widespread attention from the public and news media; and cases recognized for their uniqueness. Examples of such cases include, but are not limited to, major civil rights cases, major labor relations cases, major environmental cases, cases dealing tribal governments and treaty rights, major cases with constitutional implications, and cases related to major prosecutions of public officials.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Licenses and Permits				
License Applications	Includes license applications (approved and unapproved) and license stubs. Includes all non-alcohol related licenses including, but not limited to, non-intoxicating beverages, soda water beverages, food handling and sales, mobile home park licenses, restaurant, retail dairy products, pet, and animals. Also includes permits for the excavation of streets by private utility companies.	Creation+3 years	No	Waived
Liquor and Beer Licenses	Includes license applications (approved and unapproved) and license stubs. Authority provided by Wis. Stat. § 125.04(3)(i).	Creation+4 years	No	Waived
Permits	Permits for public space usage. Includes, but not limited to, burning, street usage, and parking permits. NOTE: See Public Works Section for retention of building permits.	Creation+5 years	No	Waived
Permits (septic tanks)	Permit for a septic tank. The permit records the location and ownership of the tank.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Municipal Land Ownership				
Land Titles, Conveyances and Easements	Documentation for municipal owned land. Also includes any legal rights granted to others that relate to municipal owned land.	Permanent	No	N/A
Sales of Facilities and/or Land (Case Files)	Includes appraisals and related valuations. Projects where a municipality plans or actually sells either facilities and/or land assets.	Event+6 years; Event=date of the completion of the transaction	No	Waived
Municipal Vehicles				
Motor Vehicle Control and Assignment Records	Documentation of agency motor vehicle assignments to employees. Includes completed documentation on reservations for pool cars, individual trips, driver profiles, check-in and checkout logs.	Event+1 year; Event=date the vehicle is disposed	No	Waived
Motor Vehicle and Heavy Equipment Maintenance Records	Records documenting service and repair orders to motor vehicles. These records normally include maintenance orders, logs, fiscal documents, such as requisitions or purchase orders for parts or services, vehicle warranties, operation and repair manuals and parts lists.	Event+1 year; Event=date the vehicle is disposed	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Vehicle Use Agreements	Agreements between individuals and municipalities required before driving a municipal owned vehicle.	Event+1 year; Event=termination of agreement or employment	No	Waived
Vehicle Inspection Reports	Inspections of municipal vehicles.	Event+1 years; Event=date the vehicle is disposed	No	Waive
Payroll⁹				
Employee Payroll & Benefit File	Includes various documents that are maintained throughout the employee's term of employment.	Event+7 years; Event=Employee retirement, transfer or termination	No	Waived
Monthly and Quarterly Payroll Reports	Includes, but is not limited to, quarterly report of federal income tax withheld; quarterly report, payroll summary; state's quarterly report of wages paid, and monthly memorandum report.	Event+5 years; Event=Report Issued (provided record has been audited)	No	Waived

⁹ No specific statutes restrict this record series. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to releasing this type of information.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Payrolls and Payroll Registers	Payroll listings showing gross and net pay, as well as deductions for state employees. Referred to on questions of back pay and income taxes.	Creation+4 years	No	Waived
Real Property Titles				
Title Documentation	Records documenting the title of land owned by the municipality including the abstract and certificate of title, opinions of title, and title insurance policies.	Permanent	No	N/A

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Cemetery Records

Requirements Specific to Cemetery Records

Municipalities and towns are required to assume ownership of abandoned private cemeteries. Cemeteries are considered abandoned if the cemetery association or other organization that once cared for the cemetery no longer exists and no legal owner can be found (Wis. Stat. § 157.115(1)).

- The municipality or town must care for the cemetery to the same standards as other municipal or town cemeteries.
- Six or more residents of your town or municipality may petition the circuit court to require that the town or municipality assume ownership or move any graves to another location.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Annual Report and Documentation	Includes the annual report to the cemetery board and the records needed to prepare the report. Authority provided by Wis. Stat. § 157.62(4).	Permanent	No	N/A
Care Funds	An accounting of amounts deposited in, amounts withdrawn from, other income accruing to, and the balance at the end of the reporting period of care funds of the cemetery, including the funds in Wis. Stat. § 157.11(9g)(a), Wis. Stat. § 157.12(3), and Wis. Stat. § 157.125. Including records that show, for each deposit, the name of the purchaser or beneficiary of the contract relating to the deposit and the item purchased. Authority provided by Wis. Stat. § 157.62(4).	Permanent	Yes Confidential per Wis. Stat. § 157.62(2)(c)	N/A

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Contract for Sale	Copy of each contract for the sale of a cemetery lot, mausoleum space, or cemetery merchandise. Authority provided by Wis. Stat. § 157.62(4).	Event=3 years; Event=After all of the obligations of the contract have been fulfilled	No	Waive
Grave Registration Records	Records that describe who is buried, the date of death, interment and location of the remains.	Permanent	No	N/A
Preneed Trust Funds	An accounting of amounts deposited in, amounts withdrawn from, income accruing to, and the balance at the close of the reporting period of any preneed trust funds of the cemetery. Including records that show, for each deposit, the name of the purchaser or beneficiary of the contract relating to the deposit and the item purchased. Authority provided by Wis. Stat. § 157.62(4).	Event+15 years; Event=Date of the deposit or withdrawal	Yes Confidential per Wis. Stat. § 157.62(2)(c)	Waive
Reburial of Human Remains	Includes records confirming an attempt to notify individuals specified in Wis. Stat. 157.112(3)(b)1.-4. when none of the individuals specified are available. Authority provided by Wis. Stat. § 157.112(3m).	Permanent	No	N/A

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Report for Final Disposition	Report for final disposition completed by the funeral director or other person preparing the body for burial or other final disposition. The reports are filed with the local register, but may also be filed with the cemetery to serve as a record of interment. Authority provided by Wis. Stat. § 135.06(1)(a)(1).	Permanent	No	N/A

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Community Development/Public Services

Requirements Specific to Community Development/Public Services

The Community Development/Public Services section is organized by the following subsections:

- Housing Program
- Outreach
- Parks
- Public Transportation
- Sanitation

This section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review the [County General Schedule](#) for reference on scheduling similar records. The County General Schedule cannot be adopted by municipalities for use, but the schedules can be used for creating record schedules through municipal ordinances.

Municipalities that have records pertaining to Public Health should use the County General Schedule to create ordinances to schedule those records.

The retention of public transportation surveillance recordings is covered by the schedule for [surveillance recordings](#) listed under the subsection Maintenance and Operations in the Public Works section.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention and Disposition	Confidential	Waive/Notify
Housing Program				
Program Files	Correspondence, breakdown of projects, HUD regulations, and supporting files.	Event+7 years; Event=Audit	No	Notify
Outreach				
Public Program Files	Outreach programs for municipality sponsored programs.	Event+7 years; Event=Superseded or end of program, whichever is first	No	Notify
Parks				
Park Master Plan	Master plans for parks and park systems. May include maps, drawings, photographs, and reports.	Superseded	No	Notify
Program Files	Records relating to programs, events, and activities.	Creation+3 years	No	Waived

Record Series Title	Series Description	Retention and Disposition	Confidential	Waive/Notify
Reservation Requests, Rental Agreements, Use Permits, and Contracts	Permits, agreements, and contracts for the use of parks, shelters, and facilities.	Event+3 years; Event=Date of reservation	No	Waived
Supervisors Daily Report of Work Completed	Summarizes progress made on a particular job, noting the time required, employees assigned and vehicles used.	Creation+2 years	No	Waived
Public Transportation				
Accessible Boarding Reports	Reports documenting the accessibility of vehicles.	Creation+5 years	No	Waive
Americans with Disabilities Act (ADA) Customer Eligibility Files	Files determining the eligibility of customers for ADA transit programs.	Event+6 years; Event=Termination of service or participation by customer	Yes Patient health information may be protected by Wis. Stat. § 146.82	Waive
Bus Route Schedules and Timetables	Documentation of transit schedules, timetables, routes, and route history.	Event+3 years; Event=Superseded	No	Waive

Record Series Title	Series Description	Retention and Disposition	Confidential	Waive/Notify
Dispatch Files	Boarding and alighting, extra board weekly projections and assignments, daily work schedules, and bid mark-ups.	Creation+7 years	No	Waive
Fare Information Files	Research, background, studies, and other materials used to determine fares.	Creation+7 years	No	Waive
Operation Reports	Daily, weekly, or other periodic reports summarizing transit system operations and ridership and lost and found reports.	Creation+3 years	No	Waive
Operator Assignment Records	Documentation of assignment of individual operators to routes and shifts.	Creation+3 years	No	Waive
Sanitation				
Composting Regulations	Documents pertaining to the disposal of yard waste.	Event+7 years; Event=superseded	No	Waive

Record Series Title	Series Description	Retention and Disposition	Confidential	Waive/Notify
Curbside Recycling Program	Documentation of the curbside recycling program including policies, procedures, and administration of the program.	Event+7 years; Event=superseded	No	Waive
Drop Off Site/Recycling Yard Waste	Site operation files and records.	Creation+7 years	No	Waive
Household Hazardous Waste Collection Center	Records related to the collection and disposal of paints, corrosives, flammables, toxics, used motor oil, and car/truck batteries.	Creation+30 years	No	Waive
Landfill/Garbage Dump Sites	Location of any fill, records of materials deposited, cover materials used, reports of leachate and methane leakage and treatment, source of fill materials, (household, commercial) source of cover materials, and inspection reports.	Permanent	No	N/A

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Election Records

Requirements Specific to Election Records

Additional information regarding election records is available through the Wisconsin Election Commission. Municipalities are encouraged to review the [Election Administration Manual](#) available on the Wisconsin Elections Commission Website for more in-depth information about managing election related records. Retention times in this section that are not specifically stated in Wisconsin Statutes are taken from the *Election Administration Manual*.

- Federal Election records must be maintained for 22 months as specified in Wis. Stat. § 7.23(1)(f).
- Recounts or Pending Litigation are subject to a longer retention pending litigation or recounts as specified in Wis. Stat. § 7.23(2).
- All other material not described below are identified by Wis. Stat. § 7.23(1)(k) as having a retention period of 90 days after the election.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Ballots and Equipment				
Applications for Absentee Ballots (Federal Elections)	Includes copies of proof of identification when submitted with application. Authority provided by Wis. Stat. § 7.23(1)(f).	Event+22 months; Event=Election ¹⁰	No	Waived

¹⁰ All materials and documentation associated with a federal election must be retained at least 22 months after the election. Federal elections include those for the office of President of the U.S., U.S. Senator, and U.S. House of Representatives (Wis. Stat. § 7.23(1)(f)).

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Applications for Absentee Ballots (State, County, Local Elections)	Includes copies of proof of identification when submitted with application. Authority provided by Wis. Stat. § 7.23(1)(k).	Event+90 days; Event=Election	No	Waived
Ballots (Federal Elections)	Federal election ballots. Authority provided by Wis. Stat. § 7.23(1)(f).	Event+22 months; Event=Election	No	Waived
Ballots (State, County, Local Elections)	State, county, local offices. Authority provided by Wis. Stat. § 7.23(1)(h).	Event+30 days; Event=Election	No	Waived
Ballots (Unused and related Materials)	Only applies to unused ballots and materials. Authority provided by Wis. Stat. § 7.23(1)(a).	Event+3 business days; Event=Completion of all election canvasses ¹¹	No	Waived

¹¹ Materials must be retained in event a petition for recount has been filed.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Detachable Recording Units	Data storage devices used in electronic voting equipment. Authority provided by Wis. Stat. § 7.23(1)(g).	Event+21 days; Event=Election ¹²	No	Waived
Detachable Recording Units (Primary Elections)	Data storage devices used in electronic voting equipment. Authority provided by Wis. Stat. § 7.23(1)(g).	Event+14 days; Event=Election ¹³	No	Waived
Campaign				
Campaign Finance Reports	Financial disclosure reports filed by candidates during election campaigns. Authority provided by Wis. Stat. § 7.23(1)(d).	Event+6 years; Event=date of receipt	No	Waived

¹² Before clearing or erasing the units or compartments, a municipal clerk shall transfer the data contained in the units or compartments to a disk or other recording medium which may be erased or destroyed 22 months after the election to which the data relates. The requirement to transfer data does not apply to units or compartments for use with tabulating equipment for an electronic voting system that was approved for use prior to January 1, 2009, and that is not used in a federal election.

¹³ Before clearing or erasing the units or compartments, a municipal clerk shall transfer the data contained in the units or compartments to a disk or other recording medium which may be erased or destroyed 22 months after the election to which the data relates. The requirement to transfer data does not apply to units or compartments for use with tabulating equipment for an electronic voting system that was approved for use prior to January 1, 2009, and that is not used in a federal election.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Campaign Registration Statements	Statements filed by candidates for public office. Includes Notification of Non-candidacy for reelection forms. Authority provided by Wis. Stat. § 7.23(1)(d).	Event+6 years; Event=termination issued by the registrant	No	Waived
Reports and Lists				
Official Canvassers Statements	Prepared statement showing the results of each election. Authority provided by Wis. Stat. § 7.23(1)(i).	Event+10 years; Event=election	No	Waived
Election Notices	Includes proofs of publication and correspondence filed in connection with such notices. Authority provided by Wis. Stat. § 7.23(1)(j).	Event+1 year; Event=Election	No	Waived
Election Notices (Federal Elections)	Includes proofs of publication and correspondence filed in connection with such notices. Authority provided by Wis. Stat. § 7.23(1)(j).	Event=22 months; Event=Election	No	Waived
Election Voting and Registration Statistics Reports	Reports filed by municipal clerks on registration, voting, and absentee voting. Authority provided by Wis. Stat. §§ 6.275-6.276.	Event+22 months; Event=Election	No	Waived

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Ineligible Elector Registrations	Elector registrations deemed ineligible for voting. Status and reasons for ineligibility should be noted. Authority provided by Wis. Stat. § 7.23(1)(c).	Event+4 years; Event=When deemed ineligible	No	Waived
Poll (Voter) Lists	List compiled by election officials on election day showing the names and addresses of electors who actually cast votes in an election defined in Wis. Stat. § 5.02(14). Authority provided by Wis. Stat. § 7.23(1)(e).	Event+22 months; Event=Election	No	Waived

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Finance Records

Requirements Specific to Finance Records

The Finance section is organized by the following subsections:

- Budget
- Fiscal
- Purchasing

Municipalities are encouraged to adopt the following general schedules in instances where this schedule does not adequately provide coverage for all types of records that could be created:

- [Budget & Related General Records Schedule](#)
- [Fiscal & Accounting Related Records General Schedule](#)
- [Purchasing & Procurement General Schedule](#)

Note: Records in this series may contain confidential or restricted information. Even when specific confidentiality statutes do not apply, application of substantive common law principles through the balancing test considerations under Wis. Stat. § 19.35(1)(a), may affect disclosure of the record under the public records law. Please consult [Section V: Confidential Records and Personally Identifiable Information \(PII\)](#) of the Introduction for more information on this topic.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Budget				
Approved Annual Operating Budget	Records related to establishing the base level agency annual operating budget each fiscal year.	Fiscal+6 years	No	Waived

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Audit Reports	Reports that evaluate the financial holdings of the municipality.	Event+3 years; Event=Final report issued	No	Waived
Budget Documents/ Development	Records include final budget requests (forms or their equivalents), justifications/analysis, policy papers, related correspondence, and requests for information.	Fiscal+6 years	No	Waived
Final Budget Submittal	The final budget document for the municipality.	Fiscal+6 years	No	Waived
Municipal Borrowing				
Bond Records	All records associated with municipal bonds. Also includes the bond register, bond payment register, and any certificates of destruction when the bond agent has been authorized to destroy cancelled bonds, coupons, and promissory notes.	Event+7 years; Event=Bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later	No	Waived

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Payments and Receipts				
Bank Statements/ Reconciliations	Statements received from institutions holding the municipality's funds.	Creation+7 years	No	Waived
Cashbook	Overall record accounting for receipts and disbursements, usually for fiscal or calendar year.	Event+7 years; Event=Audit	No	Waived
Collection & Disbursement Reports	Reports showing the amounts collected, amounts retained by county/local government, and portion sent to state.	Event+3 years; Event=Transaction date	No	Waived
Credit Card Receipts or Information Received from Sales	Credit card receipts and related documentation associated with credit card transactions.	Event+3 years; Event=Transaction date	No	Waived
Financial support records	Records used in reconciling bank statements and verifying expenditures. Includes, but not limited to, credit/debit notices, cash reconciliations, and deposit stubs.	Event+1 year; Event=Audit	No	Waived

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Issued Checks	Checks issued by the municipality that are outstanding or have been cleared by the bank.	Creation+7 years	No	Waived
Purchasing				
Contract and Request for Bid /Proposal File	Records pertaining to the procurement of all commodities and services which may require a contract. This includes both successful and unsuccessful bids.	Event+6 years; Event=End date of resulting contract or cancellation date of contract or bid/proposal	Yes ¹⁴ Some information may qualify for Trade Secret protection per Wis. Stat. § 19.36(5).	Waived
Vendor Performance Files	Documentation of vendors and contractors who fail to meet the terms and specifications of purchasing contracts.	Event+6 years; Event=End of contract	No	Waived

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¹⁴ Some information may qualify for other legal protection such as copyright, patent, trademark or licensing. It is possible some vendors may identify information as confidential that is not actually protected by law.

Public Works

Requirements Specific to Public Works

Records in the Public Works section are arranged under the following subsections:

- Building Inspection
- Engineering
- Maintenance and Operations
- Planning and Zoning
- Utilities

The Public Works section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review and consult the appropriate General Records Schedules listed below:

- [Facilities Management and Related Records](#)

Wis. Stat. § 19.21(4)(b) defines the minimum retention cities, villages, and towns may set for water stubs, receipts of current billing, and customer's ledgers of any municipal utility as 2 years. In addition, municipalities should check the schedule set by the Public Service Commission of Wisconsin (PSC) for Municipal Utilities. A complete list of records and schedules is located in ["Investigation to Consider Proposed Changes to Records Retention Requirements for Electric, Gas and Water Utilities."](#)

Schedules specific to Police/First Responder records are not included in the WMRS. Consult the County General Schedule for records schedules for similar records which can be used as a basis for the creation of schedules and/or ordinances.

Surveillance recording schedule applies to municipally operated security footage for public buildings, street cameras, and public transportation. The schedule **does not apply** to footage recorded by police body cameras, patrol dashboard cameras, or any similar police recording device.

Municipalities should have adequate and clear procedures in place that explain the proper handling and destruction of surveillance recordings. Clear communication with appropriate municipal personnel will help to ensure that the record is not destroyed prematurely and public requests and/or any legal or program needs are met in a timely manner.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Building Inspections				
Building Inspection Records	Summary of inspection history of a particular property. Records include original building permit, site plans, certificate of occupancy, conditional use documents, comprehensive design reviews, and violations for both residential and commercial structures. Also includes inspection of plumbing, electrical, ventilation, heating, and air conditioning.	Event+1 year; Event=Life of building	No	Waived
Building Plan Review and Inspection	Conditionally approved building plans, calculations, and correspondence. Authority provided by Wis. Admin. Code § SPS 361.60(5)(f)1.b. Note: applies to certified municipalities only (see Wis. Admin. Code § SPS 361.60(2)). ¹⁵	Event+4 years; Event=Construction completed	No	Waived

¹⁵ Note: Refer to Wis. Admin. Code § SPS 361.60(5) for detailed information on the specific types of buildings that first class, second class, and other municipalities are authorized by the Department of Safety and Professional Services to review. Prior to applying this schedule, the Municipality must review and take the steps outlined in Wis. Admin. Code § SPS 361.60.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Building Plans: Residential 1 and 2 Family Dwellings	Includes architectural, design specs, structural and utility plans submitted for inspection review. Authority provided by Wis. Admin. Code § SPS 320.10(6)(a)2.	Event+4 years; Event=Construction completed	No	Waived
Building Inspection: Residential 1 and 2 Family Dwellings	Applications forms, correction orders, correspondence and inspection records. Authority provided by Wis. Admin. Code § SPS 320.10(6)(a)3.	Event+ 7 years; Event=Construction completed	No	Waived
Code Compliance Inspection Reports	Reports completed during field investigations to determine if buildings and system installations comply with the specifications of appropriate codes.	Permanent	No	N/A
Engineering				
Airport Improvement Petition File	Material submitted to the Department of Transportation when a municipality wants to make an improvement to the airport. Records may include public hearing records, briefs, reports and recommendations, and correspondence.	Event+7; Event=p petition submitted to DOT	No	Waived
Airport Master Plan	The Airport Master Plan provides information about the condition of the airport and projects development for the next 20 years.	Event+20 years; Event=new plan issued	No	Notify

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Municipal Construction Projects: Final As-Built Plans	Final as-built plans and original drawings for public buildings, streets, sewers, sidewalks, etc.	Event; Event=Life of structure	No	Waive
Municipal Construction Projects: Final As-Built Plans (Historically Significant)	Use for historically significant projects. (Typically large-scale projects. May include construction of a major municipal facility, as well as projects involving facilities significant to the State of WI or United States history; buildings on the State or National Register of Historic	Event: Event=Life of structure	No	Notify
Environmental Assessment & Impact Statements	Official copies of environmental assessments, impact statements and related documentation related to municipal construction projects. ¹⁶	Event+6 years; Event=Termination of municipal ownership of the land	No	Notify
Maps: Construction and Topographical	May include maps covering environmental impact/changes, development of specific areas, and the impact on public infrastructure (utilities, roads, sidewalks).	Permanent	No	N/A

¹⁶ May include: environmental assessment reports and drafts, environmental impact statements (draft and final), legal notices, comments from the public, DNR and others, related correspondence and supporting materials.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Municipal Project Records	All documents pertaining to a project including, design and construction contracts, proposed and approved amendments to all contracts, bidding plans and specifications, details on materials used on each project, and all other related project materials. Use for buildings, streets, sewers, sidewalks, etc.	Event+10 years; Event=Date project is completed	No	Waived
Municipal Project Records (Historically Significant)	Use for historically significant projects. (Projects are typically large-scale and may include new construction of a major municipal facility, as well as projects involving facilities significant to the State of WI or United States history; buildings on the State or National Register of Historic Places.)	Event; Event=Life of structure	No	Notify
Maintenance and Operations				
American with Disabilities Act (ADA) Facility Reviews	Records cover ADA inspections, investigations, complaint investigations, facility logs and reports regarding ADA compliance relating to facilities and structures.	Event+6 years; Event=Close of review or audit	No	Waived
Asbestos and Hazardous Material and Environmental Remediation Case File	Project files on asbestos abatement and hazardous materials and environmental remediation projects at state owned buildings. ¹⁷	Event+30 years; Event=Completion of the project	Yes ¹⁸	Waived

¹⁷ OSHA 29CFR 1926.1101 governs asbestos abatement projects. The records include medical surveillance records for certain people who wear protective equipment performing asbestos abatement work.

¹⁸ Patient health care records in this series are confidential per Wis. Stat. § 146.82.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Building Maintenance: Equipment Repair and Service Records	Documents the installation, maintenance, service and history of equipment commonly used to maintain facilities.	Event+1 month; Event=Removal and disposal of equipment	No	Waived
Building Lease Files	Files on leased facilities.	Event+7 years; Event=End of lease	No	Waived
Maps	Series may document road locations or surfaces, zoning information, parks, flood plains, soils, or parcel boundaries. This record series may also include indexes to maps. ¹⁹	Permanent	No	N/A
Physical Plant Monitoring and Inspection Reports	Records documenting the operation of all facets of facilities: VAC; plumbing, mechanical, electrical, structural as well as special monitoring of building components.	Creation+6 years	No	Waived

¹⁹ Copies of maps that are retained by local government offices after originals have been sent to other government units for retention may be destroyed 90 days after they have been transferred. An example of this are copies of certified survey maps created by local units and then sent to the county register of deeds office for retention under Wis. Stat. § 236.34(2).

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Profile and Grade Books	Documentation of landscape and features.	Permanent	No	N/A
State Highway Aids Program Records	Records of state aid pertaining to road maintenance.	Creation+7 years	No	Waived
Street and Sidewalk Operations File	Documentation of the performance of tasks related to street and sidewalk maintenance. This may include solid waste management, street cleaning, repairs, snow removal, and garbage collection.	Creation+7 years	No	Waived
Surveillance Recordings	Monitoring and surveillance recordings for public buildings, street cameras, and public transportation. ²⁰	Event+120 days ²¹ Event=Date of recording (Note: Recordings may be subject to longer retention. See footnote for more information.) ²²	No	Waive

²⁰ The schedule does not apply to footage recorded by police body cameras, patrol dashboard cameras, or any similar police recording device.

²¹ 120 days is the time within which a claim may be filed against a governmental body as defined in Wis. Stats. § 893.80.

²² Surveillance recordings that are required for any legal or programming purpose (such as open records requests, claims, case file, or litigation holds) must be retained in accordance with any applicable records schedules and/or have completed their legal or programming requirements.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Planning and Zoning				
Aerial Photographs	Aerial photographs used for planning and map creation.	Event; Event=Superseded	No	Notify
Annexation Records	Incorporation records such as petitions, hearing testimony and exhibits, court orders, notices, resolutions, and related correspondence. ²³	Permanent	No	N/A
Comprehensive Growth and Development Plan	Provides general goals, objectives, policies and implementation recommendations to guide the future growth and development of the city.	Event+14 years; Event=Superseded by new plan	No	Notify
Conditional Use Permits	Applications and related documents for a conditional use permit. Applications include site plan, appicate statement, and evidence evidence/documentation. This series may also include public hearing notice, reports, public hearing documentation, and decision.	Event+7 years; Event=termination of conditional use permit	No	Waived

²³ Records cover proposed incorporations of town areas into cities and villages pursuant to Wis. Stat. § 66.0201 - § 66.0209, and municipal consolidations of towns with cities and villages pursuant to Wis. Stat. § 66.0229.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Easements	Grants of easement to the municipality.	Permanent	No	N/A
Final Plats	A map showing the divisions of a piece of land, this series includes vacation or alterations of plats, annexation plats, and final subdivision plats.	Permanent	No	N/A
Preliminary Plats	Created during the development of subdivisions.	Event; Event=Superseded by final plat	No	Waived
Property Survey Records	Includes field notes, benchmark books, and section corner monument logs.	Permanent	No	N/A
Zoning Appeals, Approved	Material submitted to appeal a zoning decision. May include maps, rezoning application, written local description of the proposed zoning boundaries, and drawings of the boundaries. Also includes public hearing records.	Permanent	No	N/A

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Zoning Appeals, Unapproved	Material submitted to appeal a zoning decision. May include maps, rezoning application, written local description of the proposed zoning boundaries, and drawings of the boundaries. Also includes public hearing records.	Event+7 years; Event=Final appeal is closed	No	Notify
Zoning Board and Zoning Board of Appeals Meeting Material	Agendas, minutes, reports, plans, and other material submitted to the Zoning Board, and/or Zoning Board of Appeals.	Permanent	No	N/A
Zoning Ordinance	The text of the zoning ordinance spells out uniform rules that apply to each zoning district including: uses of the land (permitted, conditional and prohibited uses), dimensional standards (lot size, frontage, setbacks, building height, bulk, floor area), and the density of development. Authority provided by Wis. Stat. § 60.61.	Permanent	No	N/A
Zoning, Rezoning Files	May include, but is not limited to, maps, rezoning application, written local description of the proposed zoning boundaries, and drawings of the boundaries. Also includes public hearing records.	Permanent	No	N/A
Zoning Variance Files	Records related to area and use variances. Documentation submitted by landowners to secure a variance to the zoning ordinance.	Permanent	No	N/A

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Utilities ²⁴				
Abandoned Mains and Services As-Built	Records may include final designs and location maps. Includes plans of private sewer and water systems.	Permanent	No	N/A
Excavation Plans of Private Utilities	Plans submitted by utilities needing to excavate to develop, expand, or repair utility lines.	Permanent	No	N/A
Inspections	Records documenting the inspection of water and sewer lines.	Permanent	No	N/A
Sewer Inspection Records	Indicates problems such as cracked or broken pipes, improper alignment, or loose lateral connections.	Event; Event=Superseded	No	Waived

²⁴ Wis. Stat. § 19.21(4)(b) defines the minimum retention cities, villages, and towns may set for water stubs, receipts of current billing, and customer's ledgers of any municipal utility is 2 years. Local governments should also consult the schedule set by the PSC for Municipal Utilities. A complete list of records and schedules is located in "Investigation to Consider Proposed Changes to Records Retention Requirements for Electric, Gas and Water Utilities."

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Water and Sewer Main Break Records	A record documenting the history of breaks in water and sewer main lines.	Permanent	No	N/A
Water, Storm, and Sanitary Sewer Main Maps	Maps providing the location of water, storm, and sanitary sewer mains. Also provides information about the depth, slope, size and composition of these features.	Permanent	No	N/A

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Revenue Records

Requirements Specific to Revenue Records

Records in the Revenue section are arranged under the following subsections:

- Assessment
- Board of Review
- Special Assessment
- Tax Calculation and Collection

The Revenue section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review the [County General Schedule](#) for reference on scheduling similar records. The County General Schedule cannot be adopted by municipalities for use, but the schedules can be used for creating record schedules through municipal ordinances.

Final real property assessment rolls have a retention period of 15 years and may be destroyed after that time has lapsed. However, Wis. Stat. § 19.21(4)(a) states that no assessment roll containing forest crop acreage may be destroyed without the prior approval of the secretary of the Department of Revenue. Municipalities should assume that assessment rolls from rural areas include forest crop acreage and that this provision applies to their assessment rolls. Municipalities should contact the Wisconsin Department of Revenue, Local Government Services Bureau for more information. This step is in ADDITION TO notifying the Wisconsin Historical Society of the upcoming record destruction.

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Assessment				
Assessor' Final Reports	Documents yearly changes to master property record and personal property returns. Final report is filed with DOR.	Event+5 years; Event=Final report filed with DOR	No	Waive
Cadastral Maps	Includes any plats, assessor's plats, certified surveys, or aerial photographs used in determining taxable boundaries.	Permanent	No	N/A
Final Assessment Rolls	Both real and personal property rolls.	Creation+15 years (Provided no Forest Crop Acreage is recorded) ²⁵	No	Notify
Master Property Records	Details the appraisal of real property, based on the field inspections of the assessor.	Event+5 years; Event=Life of structure	No	Notify

²⁵ Wis. Stat. § 19.21(4)(a) states that no assessment roll that contains forest crop acreage may be destroyed without the prior approval of the secretary of revenue. Notification to the Wisconsin Historical Society is still required before approved assessment rolls can be destroyed.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Notice of Increased Assessment	Notices sent to property owners informing them of increases on assessment.	Creation+7 years	No	Waive
Taxation Exemption Reports	Reports filed by individuals who own property exempt from personal property tax under Wis. Stat. § 70.11. The reports are submitted to the clerk of the taxation district. Authority provided by Wis. Stat. § 70.339.	Creation+10 years	No	Waive
Personal Property Statements	Statements filed with local assessor declaring taxable personal property.	Creation+5 years	Yes Confidential per Wis. Stat. § 70.35(3)	Waive
Board of Review				
Form of Objection	Objections submitted by taxpayers. Includes written objections and all other material submitted to the board of review.	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waive
Minutes	Record of all proceedings of the board of review. Authority provided by Wis. Stat. § 70.47(5).	Creation+7 years	No	Notify

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Notice of Determination	Final decisions sent to property owners. Authority provided by Wis. Stat. § 70.47(12).	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waive
Proceedings	Includes audio recordings and any transcripts of board of review proceedings, along with any notes taken by clerk. Authority provided by Wis. Stat. § 70.47(8)(f).	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waive
Special Assessments				
Final Resolution	Final authorization of special assessments. Authority provided by Wis. Stat. § 66.0703(8)(d).	Permanent	No	N/A
Payment Register	Record of the receipt of scheduled payments.	Event+7 years; Event=Final collection of payments	No	Waive
Preliminary Resolutions	Issued by municipal district describing the purpose of the project, calculations, limits of assessment district, and number of installments to be paid. Authority provided by Wis. Stat. § 66.0703(4).	Creation+2 years (provided report is on file with public works project record)	No	Waive

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Report of Special Assessment	Report of project that includes plans, specifications, cost estimates, and property affected. See Wis. Stat. § 66.0703(5) for more information. Authority provided by Wis. Stat. § 66.0703(5).	Creation+2 years (provided report is on file with public works project record)	No	Waive
Tax Calculation and Collection				
Escrow Account List	List of real estate taxes paid directly from an escrow account.	Event; Event=Superseded	No	Waive
Final Tax Roll	Real and personal property rolls. Calculated from assessment rolls to include total taxes and charges to be collected.	Creation+15 years	No	Notify
Statement of Taxes	Combined record of calculations used to set final taxes.	Permanent	No	N/A
Tax Calculation Support Records	Any record used to calculate municipal taxes. These include any certificates, evaluations, levies, estimates, payments, and credits used to determine real and personal property tax rolls.	Event+7 years; Event=Audit	No	Waive

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Tax Receipts	Receipts issued by treasurer upon payment of taxes. Includes any supporting documents associated with issuing and recording receipts of payments.	Event+7 years; Event=Audit of records by outside accounting firm	No	Waive
Tax Settlements	Used to verify tax collections compared to the taxes levied in the municipal records.	Event+7 years; Event=Audit	No	Waive
Unpaid Tax Statements	List of postponed real property, delinquent real property, and delinquent personal property taxes.	Creation+15 years (Retain with tax roll)	No	Waive

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