

DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
 RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No.

M-52

Page 1 of 5

Agency  
 City of Westminster

Division/Unit  
 Finance Department

Item No	Description	Retention
1.	<p><u>Personnel Records</u></p> <p>This record series consists of, but not limited to the following:</p> <p>A. Active Personnel Files and Employee Service Records</p> <p>B. Inactive Personnel Files and Employee Service Records</p>	<p>Retain for the period specified below, then destroy.</p> <p>Transfer to inactive files when employee is no longer employed.            10 years</p>
2.	<p><u>Budget Records</u></p> <p>This record series consists of, but not limited to the following:</p> <p>A. Budget Preparation Worksheets</p> <p>B. Final Budget Masters</p>	<p>Retain for the period specified below, then destroy.</p> <p>Current year + 3 years            Current year + 10 years</p>
3.	<p><u>Payroll</u></p> <p>This record series consists of, but not limited to the following:</p> <p>A. Absence Reports</p> <p>B. Time Sheets</p> <p>C. Attendance Cards</p> <p>D. Md. St. Retirement Pension Listings</p> <p>E. Federal and State Withholding Reports</p> <p>F. W'2' s and 1099's</p> <p>G. Deduction Reports</p> <p>H. Payroll Summaries</p> <p>I. Salary Classifications, Step Scales and Payroll Masters</p>	<p>Retain for the period specified below, then destroy.</p> <p>Current year + 2 years            Current year + 5 years            Current year + 5 years            Current year + 5 years            Current year + 5 years            Current year + 5 years            Current year + 5 years            Current year + 5 years            Current year + 5 years</p>

Approved by Department, Agency, or Division Representative.  
 Date 9/25/95  
 Signature Stephen V. Dutterer  
 Name Stephen V. Dutterer  
 Title Director of Finance

Schedule Authorized by State Archivist.  
 Date 10/31/85  
 Signature Edward C. [unclear]

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
(Continuation Sheet)

Schedule No.

M-52

Page 2 of 5

Item No	Description	Retention
	<u>Payroll (con't)</u>	
	J. Check Registers & Other Computer Printouts	Current + 5 years
	K. Other Payroll Reports and Information	Current + 5 years
4.	<u>Audit</u>	
	This record series consists of, but not limited to the following:	Retain as specified below.
	A. Year End Workpapers	Permanent. Transfer periodically to the Maryland State Archives.
	B. Annual Audited Financial Statements	Permanent. Transfer periodically to the Maryland State Archives.
	C. Report to Fiscal Services	Permanent. Transfer periodically to the Maryland State Archives.
	D. Fixed Assets and Depreciation Schedules	Permanent. Transfer periodically to the Maryland State Archives.
5.	<u>Accounts Payable</u>	
	This record series consists of, but not limited to the following:	Retain for the period specified below, then destroy.
	A. Paid Original Invoices and Check Copies	Current + 5 years
	B. Check Copies by Check Number	Current + 5 years
6.	<u>Personal, Real and Tangible Taxes</u>	
	This record series consists of, but not limited to the following:	Retain for the period specified below, then destroy.
	A. St. Dept. Manual Assessment Certifications	Current + 5 years
	B. St. Dept. Assessment Change Reports	Current + 5 years
	C. St. Dept. Computer Personal and Tangible Certifications	Current + 5 years
	D. Personal, Real and Tangible Abatements	Current + 5 years
	E. Personal, Real and Tangible Trial Balance Reports	Current + 5 years
	F. Annual Real Estate Tax Sale Reports and Information	Current + 5 years
	G. Annual Real Estate Tax Roll Information	Current + 5 years
	H. Personal and Tangible Ledger Cards	5 years from date of final entry
	I. Real Estate Tax Roll Books	Current + 10 years

**DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
RECORDS RETENTION AND DISPOSAL SCHEDULE  
(Continuation Sheet)**

Schedule No.  
M-52

Page 3 of 5

Item No	Description	Retention
7.	<p><u>Cash Receipts</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Cash Register Tapes</li> <li>B. Water/Sewer Cash Receipts</li> <li>C. Tax Cash Receipts Computer Reports</li> <li>D. General Fund Cash Receipts Including Paid Tax Bills</li> </ul>	<p>Retain for the period specified below, then destroy.</p> <ul style="list-style-type: none"> <li>Current year</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Current year + 5 years</li> </ul>
8.	<p><u>Water/Sewer</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Self Reading Meter Cards</li> <li>B. Revenue and Consumption Reports</li> <li>C. Utility Billing Printouts</li> <li>D. Utility Billing Receipts Printouts</li> <li>E. Delinquent Utility Billing Printouts</li> <li>F. Copies of Final Bills and Credits</li> <li>G. Other Water/Sewer Reports and Information</li> <li>H. Closed Projects</li> <li>I. Meter Books</li> <li>J. Receipts Detail and Deposit Slips Detail</li> <li>K. Sewer Application and Inspection Forms</li> <li>L. Service Records</li> <li>M. Service Address Index Cards</li> <li>N. Work in Progress</li> </ul>	<p>Retain for the period specified below, then destroy.</p> <ul style="list-style-type: none"> <li>Current year</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Current year + 5 years</li> <li>Current year + 5 years</li> <li>Current year + 5 years</li> <li>Current year + 10 years</li> <li>Current year + 10 years</li> <li>Current year + 10 years</li> <li>10 years after inactive</li> </ul>
9.	<p><u>Accounts Payable/General Ledger Reports and Ledgers</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Accounts Payable Computer Printouts</li> <li>B. General Ledger Computer Printouts</li> <li>C. General Fund Ledgers and Journals</li> <li>D. Sewer Fund Ledgers and Journals</li> <li>E. Water Fund Ledgers and Journals</li> <li>F. Tax Revenue Journal</li> </ul>	<p>Retain as specified below, then destroy if not permanent.</p> <ul style="list-style-type: none"> <li>Current year + 5 years</li> <li>Current year + 5 years</li> <li>Permanent. Transfer periodically to the Maryland State Archives.</li> <li>Permanent. Transfer periodically to the Maryland State Archives.</li> <li>Permanent. Transfer periodically to the Maryland State Archives.</li> <li>Permanent. Transfer periodically to the Maryland State Archives.</li> <li>Permanent. Transfer periodically to the Maryland State Archives.</li> </ul>

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
(Continuation Sheet)

Schedule No.

M-52

Page 4 of 5

Item No	Description	Retention
10.	<p><u>Insurance</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Employee Health Claims Information</li> <li>B. Paid Health Claims Experience Information</li> <li>C. Other Insurance Information</li> <li>D. Insurance Policies and Agreements</li> <li>E. Expired Insurance Policies and Agreements</li> <li>F. Monthly Health, Life, A. D. &amp; D. and STD Reports</li> <li>G. Workers Compensation Claims</li> </ul>	<p>Retain for the period specified below, then destroy.</p> <ul style="list-style-type: none"> <li>Current year + 1 year</li> <li>Current year + 3 years</li> <li>Current year + 3 years</li> <li>Transfer to expired file upon expiration</li> <li>5 years after expiration</li> <li>Current year + 5 years</li> <li>Current year + 10 years</li> </ul>
11.	<p><u>Bonds</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Bond Statements and Worksheets</li> <li>B. Redeemed Bonds and Bond Coupons</li> <li>C. Bond Ledger</li> <li>D. Other Bond Information</li> </ul>	<p>Retain for the period specified below, then destroy.</p> <ul style="list-style-type: none"> <li>Current year + 5 years</li> <li>5 years after total bond issue is redeemed</li> <li>5 years after total bond issue is redeemed</li> <li>5 years after total bond issue is redeemed</li> </ul>
12.	<p><u>Bank Statements/Cancelled Checks</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Bank Reconciliation Worksheets</li> <li>B. Duplicate Deposit Slips</li> <li>C. Statements and Cancelled Checks</li> </ul>	<p>Retain for the period specified below, then destroy.</p> <ul style="list-style-type: none"> <li>Current year + 5 years</li> <li>Current year + 5 years</li> <li>Current year + 5 years</li> </ul>
13.	<p><u>Federal/State Grant Programs</u></p> <p>This record series consists of, but not limited to the following:</p> <ul style="list-style-type: none"> <li>A. Other Federal/State Grant Program Info.</li> <li>B. Police Protection/State Aid</li> <li>C. Federal Revenue Sharing</li> <li>D. Public Housing Authority, Mod Rehab Assoc., and Housing Vouchers Workpapers and Journals</li> <li>E. Community Development Block Grant Workpapers and Journals</li> </ul>	<p>Retain for the period specified below, then destroy.</p> <ul style="list-style-type: none"> <li>Current year + 5 years</li> <li>Current year + 5 years</li> <li>5 years after grant closure</li> <li>Current year + 10 years</li> <li>10 years after grant closure</li> </ul>

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
(Continuation Sheet)

Schedule No.

M-52

Page 5 of 5

Item No	Description	Retention
14	<p><u>Billing Invoices</u></p> <p>This record series consists of, but not limited to the following:</p> <p>A. General, Water and Sewer Fund Invoice Copies B. Various License Copies</p>	<p>Retain for the period specified below, then destroy.</p> <p>Current year + 5 years Current year + 5 years</p>
15	<p><u>Inventories</u></p> <p>This record series consists of, but not limited to the following:</p> <p>A. Meter Inventory B. Gasoline Inventory C. Other Inventory Workpapers D. Water Materials Inventory Cards</p>	<p>Retain for the period specified below, then destroy.</p> <p>Current year + 3 years Current year + 3 years Current year + 3 years Current year + 10 years</p>
16	<p><u>Statistical Reports</u></p> <p>This record series consists of, but not limited to the following:</p> <p>A. Health, Life, STD Census and Quotes B. E.E.O.-4 Survey C. Data Match Project Survey D. Survey of Occupational Injuries &amp; Illnesses E. Compensation Survey of Md. Local Governments F. Other Statistical Reports G. Water/Sewer Rate Study H. Hurricane and Flood Damage Reports I. Census Reports J. Multi Year Financial Reports K. Workers Compensation Log and Summary</p>	<p>Retain for the period specified below, then destroy.</p> <p>Current year + 1 year Current year + 5 years Current year + 5 years Current year + 5 years Current year + 5 years Current year + 5 years 10 years 10 years Current year + 10 years Current year + 10 years Current year + 10 years</p>
17	<p><u>Bankruptcy Case Information and Claims</u></p>	<p>Retain then destroy. 1 year after case becomes inactive</p>
18	<p><u>General, Water and Sewer Project Files</u></p>	<p>Retain then destroy after Current year + 10 years</p>
19	<p><u>Finance Department Correspondence</u></p>	<p>Screen annually, and destroy that material no longer needed for current business. Retain all other material for 2 years, then destroy.</p>