

HALFMOON TOWNSHIP
CENTRE COUNTY, PENNSYLVANIA

RESOLUTION 2026-09

AUTHORIZING FOR DISPOSITION OF RECORDS AS SET FORTH IN THE
MUNICIPAL RECORDS MANUAL

WHEREAS, by virtue of Resolution 2004-35 adopted on the 22nd day of July 2004, Halfmoon Township declared its intent to follow the schedules and procedures for the disposition of records as set forth in the Pennsylvania Historical and Museum Commission Municipal Records Manual, approved on December 16, 2008, last revised March 28, 2019; and

WHEREAS, in accordance with Act 428 of 1968, each individual act of disposition shall be approved by resolution of the governing body of the municipality.

NOW, THEREFORE, BE IT RESOLVED that the Halfmoon Township Board of Supervisors, in accordance with the above cited Municipal Records Manual, hereby authorizes the disposition of records as cited on the attached Appendix A.

RESOLVED and adopted this 5th day of January 2026.

Attest:

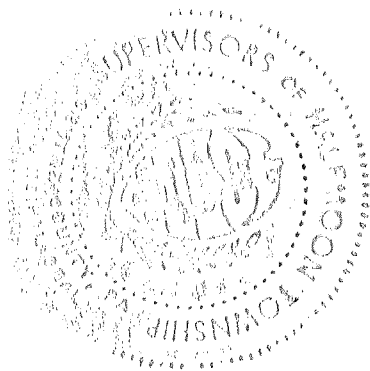
By and for the Board of Supervisors



Township Secretary



Chair



APPENDIX A

				<u>Year:</u>
<u>Code</u>	<u>Category</u>	<u>General Record Description</u>	<u>Retention Period</u>	<u>Records for Destruction (Prior to)</u>
ADMINISTRATIVE AND LEGAL				
AL-1	Administrative Subject Files	Gen. correspondence, reports, manuals, studies, bulletins, newsletters	As long as of administrative value	
AL-8	Contract Files	Bids, ads, proposals, price quotes, qualified contractor memos	6 years after termination of general written contracts	2019
		Bids, ads, proposals, price quotes, qualified contractor memos	12 years after termination of construction contracts	2013
AL-12	Election Records	Ethics commission statements of financial interest	5 years	2020
AL-17	Insurance Claims and Policies	Insurance policies and claims	6 years after final claims settlement	2019
AL-20	Liquid Fuel Tax Records	Records required by State Auditor for liquid fuels audit (officials roster is kept permanently)	7 years	2018
AL-29	Oaths of Municipal Officers	Oaths	6 years	2019
AL-35	Public Meeting/Hearing Notices & Proof of Publication	Hearing notices and proof of publication	10 years	2015
AL-43	Survey of Financial Condition Forms (DCED)	Annual DCED Report	5 years	2020
FINANCIAL AND PURCHASING				
FN-1	Account Distribution Summaries	General Ledgers	Weekly/Monthly - 3 years Year End - 7 years	2022 2018
FN-2	Accounts Payable Files and Ledgers	Records documenting money spent	7 years	2018
FN-3	Accounts Receivable Files and Ledgers	Records documenting money owed and paid	7 years	2018
FN-4	Annual Audit and Financial Reports	Elected and Appointed Officials Report	5 years	2020
		Survey of Financial Condition Report	5 years	2020
		Tax Information	5 years	2020
FN-7	Audit Workpapers	Audit papers supporting records audited	Current plus 3 prior audit cycles	
FN-8	Balance Sheets	Balance Sheets	7 years	2018
FN-9	Bank Statements and Reconciliations	Bank Statements and Bank Reconciliations	7 years	2018
FN-10	Cancelled Checks	Cancelled Checks	7 years	2018
FN-11	Check Registers	Check Registers	7 years	2018
FN-12	Daily Cash Records	Records of daily cash receipts	3 years	2022
FN-13	Deposit Slips	Bank deposit slips and attached remittance forms	7 years	2018
FN-16	Financial Statements	Monthly Finance Reports	Periodic - Until final completion of audit	
FN-18	Purchase Order Files	Purchase orders and related papers	7 years	2018
FN-19	Purchasing Files	Files related to acquisition of services, goods, equipment	6 years	2019
FN-23	Utility and Paid Service Receipts	Vendor invoices from utilities	7 years	2018
FN-24	Vendor Files	Vendor maintenance information	Until superseded or obsolete	
PAYROLL AND PERSONNEL				
PL-1	Cancelled Payroll Checks	Cancelled Payroll Checks	7 years	2018
PL-2	Employee Payroll Adjustment Records	Employee Payroll Adjustment Records	4 years	2021

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<u>Code</u>	<u>Category</u>	<u>General Record Description</u>	<u>Retention Period</u>	<u>Records for Destruction (Prior to)</u>
PL-3	Individual Employee's Earning Record - Terminated Employees	Individual Employee's Earning Record - Terminated Employees	5 years after all benefits paid if post-termination benefits	2020
			5 years after termination if no post-termination benefits	2020
PL-4	Payroll Deduction Authorizations	Payroll Deduction Authorizations	1 year after cancelled or superseded	2024
PL-5	Payroll Earnings and Deductions Registers	Payroll Earnings and Deductions Registers	4 years Pay period reports	2021
			7 years If p/r data posted to individual earning record	2018
PL-6	Payroll Voucher	Payroll Voucher	7 years	2018
PL-11	Quarterly Returns of Withholding of Federal Income Tax	Quarterly Returns of Withholding of Federal Income Tax	4 years	2021
PL-12	Quarterly Statements of State and Local Taxes Withheld	Quarterly Statements of State and Local Taxes Withheld	4 years	2021
PL-13	Social Security Reports	Social Security Reports	4 years	2021
PL-14	Time Cards and Attendance Records	Time Cards and Attendance Records	3 years	2022
PL-15	Unemployment Compensation Records	Unemployment Compensation Records	4 years after contributions have been pd	2021
PL-16	Wage and Tax Statements (W-2 Forms)	Wage and Tax Statements (W-2 Forms)	4 years after due date of tax	2021
PL-17	Withholding Allowance Certificates (W-4 Forms)	Withholding Allowance Certificates (W-4 Forms)	4 years after new certificate is filed or employment is terminated	2021
PL-18	1099 Forms (Employer's Copy of U.S. Information Return for Calendar Year)	1099 Forms (Employer's Copy of U.S. Information Return for Calendar Year)	4 years	2021
PS-2	Applications for employment (Not hired)	Applications for employment (Not hired)	2 years	2023
PS-4	Commercial Drivers License Records (CDL)	Commercial Drivers License Records (CDL)	Comply with retention requirements promulgated by the appropriate licensing agency	
PS-6	Employee Health Insurance Claim Files	Employee Health Insurance Claim Files	5 years after settlement of claim	2020
PS-10	Job Descriptions and Announcements	Job Descriptions and Announcements	Current plus one prior revision	
PS-14	Worker's Compensation Records	Worker's Compensation Records	4 years after signing final settlement receipt, or death	2021
PUBLIC WORKS / ENGINEERING RECORDS				
PW-3	Equipment Records	Operational & maintenance records for public works equipment	Life of Equipment	
TAX COLLECTION AND ASSESSMENT				
TA-1	Bill of Taxes	All Unpaid taxes outstanding	2 years	2023
TA-2	Certifications for Taxes Paid on Real Estate	Real Estate Tax Certifications	2 years	2023
TA-3	Change of Address Records	Mailing Address (Tax Bill)	2 years	2023
TA-4	Delinquent Tax Collection Records	Delinquent Tax Reports	1 years delinquent	2024
TA-5	Exoneration Certificates Issued to Tax Collector	Real Estate Tax Exoneration Certificates	5 years	2020
TA-6	General and Special Tax Ledger and Related Records	Earned Income Tax Ledger Books	7 years	2018
TA-6	General and Special Tax Ledger and Related Records	Real Estate Tax Ledger Books	7 years	2018

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			Retention	Year:
Code	Category	General Record Description	Period	Records for Destruction (Prior to)
TA-8	Occupational Tax Lists	Occupation Tax Reports	Until superseded or obsolete	
TA-9	Tax Return Forms/Cards	Employer Quarterly Returns	5 years	2020
TA-9	Tax Return Forms/Cards	Annual Employer Reconciliations of EIT WH	5 years	2020
TA-9	Tax Return Forms/Cards	Annual Taxpayer EIT and NP Returns	5 years	2020
TA-10	Public Utility Realty Reports	Reports submitted to Pa Dept of Rev	7 years	2018
TA-11	Real Estate Transfer Records	Recorder of Deeds and Assessment Reports	As Long as of Admin Value	
TA-12	Tax Bills, Paid Receipts	Real Estate Tax Bills and Paid Receipts	2 years	2023
TA-13	Tax Collector Monthly Reports to Taxing Districts	Monthly Tax Reports to Halfmoon Twp and SCASD	7 years	2018
TA-15	Tax "Duplicates" (Real Estate and Non-Real Estate)	RE and Other Duplicates	7 years	2018
TA-17	Abatements and Exonerations	Assessed tax Appeals and related papers	5 years	2020
TA-20	Change of Assessment Notices	Records related to tax assessment changes	3 years after settlement	2022
TA-22	Exemption Files	Exemption application files	3 years after expiration of exemption	2022