

STATE OF VERMONT GENERAL RECORD SCHEDULE

Issued to: All Public Agencies

GRS-1000.1012: Budget Records

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Vermont State Archives and Records Administration
Vermont Office of the Secretary of State

GRS-1000.1012: Budget Records

Classification: GENERAL (Budgeting)

- Authority:** A custodian of public records shall not destroy, give away, sell, discard, or damage any record or records in his or her charge, unless specifically authorized by law or under a record schedule approved by the state archivist pursuant to subdivision 117(a)(5) of Title 3. (1 V.S.A. § 317a)
- Scope:** This general record schedule applies to any agency, board, department, commission, committee, branch, instrumentality, or authority of the state or any agency, board, committee, department, branch, instrumentality, commission, or authority of any political subdivision of the state that produces or acquires the records listed on this record schedule in the course of public agency business. Record means any written or recorded information, regardless of physical form or characteristics, and includes electronic or digital records and data. (1 V.S.A. § 317)
- Use:** State agencies MUST have a Notice of Adoption (VSARA-11) acknowledged by the Vermont State Archivist and on file with the Vermont State Archives and Records Administration (VSARA) prior to using any general record schedule. Use of a General Record Schedule (GRS) to destroy records without proper notification is not permitted. In addition, internal policies must be established to assure that the requirements outlined in any GRS are being applied across the agency. General Record Schedule (GRS) numbers shall be cited in all internal policies to demonstrate compliance with 1 V.S.A. § 317a. Local public agencies do not have to submit a Notice of Adoption; however, internal policies should clearly cite any general schedules that have been adopted and associated GRS numbers. If a GRS does not meet an agency's legal or administrative needs, the agency should continue to use any applicable disposition orders that have been issued for its records or seek agency specific record schedules through VSARA's Targeted Assistance Program (TAP).
- Exemptions:** It is the policy of Title 1, Chapter 5, Subchapter 3 of Vermont Statutes Annotated to provide for free and open examination of records consistent with Chapter 1, Article 6 of the Vermont Constitution. All people, however, have a right to privacy in their personal and economic pursuits, which ought to be protected unless specific information is needed to review the action of a governmental officer. Some records listed on GRS-1000.1012 may be exempt from public inspection and copying for this reason. Security measures to protect records and information from unauthorized access, use, and disclosure are necessary if the records are exempt pursuant to 1 V.S.A. §§ 315-320. Please see Appendix B for Access Requirements and Appendix E for related legal references regarding exemptions from public inspection and copying.
- Retention:** GRS-1000.1012 reflects the retention and disposition requirements for the following records regardless of their media, format, or mode of transmission. Duplicate records within the same agency that are used for specific legal, fiscal, or administrative purposes may be either retained using the retention requirement listed in this schedule or in accordance to an internal policy. Any copies of records made only for convenience of reference or informational purposes may be discarded when no longer needed unless otherwise directed through an internal policy. Duplicates or copies of records shall not be retained longer than the original records.

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GRS-1000.1012: This schedule is reserved for recorded evidence of activities and transactions that relate to or affect, in a specific manner, the planning, coordination, and allocation of financial resources and expenditures.

Retention: Budgets as adopted and reports and recommendations about or supporting the magnitude and allocation of proposed budgets, as well as analyses of expenditures and revenues after the close of a budget cycle, shall be retained until the fiscal year covered by the budget ends, plus an additional three (3) years, then destroyed. For budgets and reports that have significant administrative value, retain permanently and use the retention requirements for Reports in GRS-1000.1102 (Administrative Policy Records).

Other records shall be retained as specified in this schedule with the exception of transitory records. Transitory records created or received as part of the budgeting process may be weeded as appropriate in accordance with GRS-1000.1000 (Transitory Records).

Public Access: Review

MINIMUM RECORDKEEPING REQUIREMENTS for Budget Records (see APPENDIX E for related legal references)

Record Category/Type:	Applicability/Use:	Appraised Value:	Minimum Retention/Disposition:
GRS-1000.1012.17 Budgets Public Access: <i>Review</i>	Use for the official estimated or intended expenditures of a unit of government for a given period along with proposals for financing those expenditures. Also use for formal adjustments to budgets during the budget cycle. For budgets that have significant administrative value, retain permanently and use the retention requirements for Reports in GRS-1000.1102 (Administrative Policy Records)..	Temporary (Legal)	RETAIN UNTIL: Fiscal Year Ends PLUS: 3 Year(s) THEN: Destroy (General)
GRS-1000.1012.50 Notices, Legal Public Access: <i>Review</i>	Use for formal warnings and notices associated with meetings and/or votes on budget matters.	Temporary (Legal)	RETAIN UNTIL: Completed/Closed PLUS: 1 Year(s) THEN: Destroy (General)
GRS-1000.1012.69 Plans (reports) Public Access: <i>Review</i>	Use for cost allocation plans, which, if associated with revenues obtained from federal grants, must be retained in accordance with the federal Common Rule.	Temporary (Legal)	RETAIN UNTIL: Completed/Closed PLUS: 3 Year(s) THEN: Destroy (General)

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Reports

Public Access: **Review**

Use for reports and recommendations about or supporting the magnitude and allocation of proposed budgets, as well as analyses of expenditures and revenues after the close of a budget cycle. For reports that have significant administrative value, retain permanently and use the retention requirements for Reports in GRS-1000.1102 (Administrative Policy Records).

Temporary (Administrative)

RETAIN UNTIL: Fiscal Year Ends

PLUS: 3 Year(s)

THEN: Destroy (General)

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Appendix A: Appraisal Values

An appraisal value establishes the usefulness or importance of a record after its original purpose has passed. The value of a record also dictates how it must be disposed after retention requirements are met (also see "Retention Requirements"). The appraisal values below represent categories of values that may be assigned to records following the record appraisal process. See "Vermont Archival Records" in the Archives and Records Management Handbook for conditions a record must meet to be appraised as "archival."

Appraisal Value	Description	Usage
Conditional Archival	Records may have archival value but not always.	Assigned to records that meet the conditions of a "Vermont Archival Record" under special circumstances.
Permanent (Archival)	Records have archival value.	Assigned to records that meet the conditions of a "Vermont Archival Record" and are therefore permanent (archival) records.
Temporary (Administrative)	Records have temporary administrative value.	Assigned to records that do not meet the conditions of a "Vermont Archival Record" but are needed for administrative reasons.
Temporary (Legal)	Records have temporary legal value.	Assigned to records that do not meet the conditions of a "Vermont Archival Record" but have legal requirements governing their retention.
Unappraised	Default value for records that have not been appraised.	Assigned to records that have not been appraised and do not yet have retention or disposition requirements.

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Appendix B: Public Access Requirements

A public access requirement is the availability of a record for public use and inspection pursuant to 1 V.S.A. §§ 315-320. Unless exempt from public inspection and copying pursuant to 1 V.S.A. § 317, records are expected to be promptly produced for public inspection upon request. Public agencies shall follow the procedure outlined in 1 V.S.A. § 318. The access requirements below represent actions agencies must take based on specific laws associated with the accessibility of their records. With general record schedules, the default requirement is always REVIEW unless it is clear that certain records are wholly exempt from public use and inspection pursuant to 1 V.S.A. § 317. Agencies using general record schedules should defer to their internal policies for specific access requirements.

Access	Description	Usage
Exempt	Records shall not be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that are wholly exempt from public use and inspection pursuant to 1 V.S.A. § 317.
General	Records may be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that are not exempt from public inspection and copying pursuant to 1 V.S.A. § 317.
Redact	Records contain specific information that shall not be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320.	Assigned to records that contain specific information that is exempt from public inspection and copying pursuant to 1 V.S.A. § 317 and require exempt information to be redacted from the records prior to public use, inspection and/or copying.
Review	Records may be provided for free and open examination pursuant to 1 V.S.A. §§ 315-320 but not always. Default value for general schedules, which require agencies to establish internal policies.	Assigned to records that are generally not exempt from public inspection and copying pursuant to 1 V.S.A. § 317 but, in limited circumstances, may be exempt. Internal review and/or policy is required.

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Appendix C: Retention Requirements

A retention requirement is the length of time a record must be retained by an agency before it may be destroyed or transferred to the State Archives or an agency archives (also see "Disposition Requirements"). The retention requirements below represent events or triggers that cause records to move from an active to inactive state. An "event" is tied to a specific time requirement: i.e. Retain Until "Calendar Year Ends" PLUS 3 Years.

Retention	Description	Usage
Audit Complete	Retain until an audit or verification is complete.	Assigned to records that are actively used or needed until the information contained therein has been audited or verified.
Calendar Year Ends	Retain until the end of the calendar year.	Assigned to records that are actively used or needed until the end of the calendar year.
Completed/Closed	Retain until the activity or process supported by the record is completed.	Assigned to records that are actively used or needed until the activity is formally completed, closed, or finalized (includes appeals).
Expired	Retain until the conditions or requirements supported by the record are satisfied and no further action is needed.	Assigned to records that are actively used or needed until the conditions or requirements are satisfied and complete.
Fiscal Year Ends	Retain until the end of the fiscal year.	Assigned to records that are actively used or needed until the end of the fiscal year.
Life of Asset Ends	Retain for the life of the person, structure, object, organization, etc. that is the subject of the record.	Assigned to records that are actively used or needed for the life of person, structure, object, organization, etc.
Obsolete	Retain until the record is no longer needed and is valueless.	Assigned to records that have limited administrative value and may be purged when they no longer have any administrative value. Agency must develop internal policy that states when records no longer have administrative value.
Superseded	Retain until the record is superseded, updated, or revised.	Assigned to records that will be superseded, updated, or revised.

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Appendix D: Disposition Requirements

A disposition requirement is how an agency must dispose of a record from its legal custody once retention requirements have been met. Disposition is based on the record's appraisal value. If the record has been appraised as non-archival it will be destroyed after retention requirements are met. If appraised as archival the record will be transferred to the State Archives or agency archives for permanent preservation and access. The disposition requirements below represent actions that an agency must take once a record has met its retention requirements.

Disposition	Description	Usage
Archives	Retain indefinitely. These records are eligible for transfer to the State Archives or agency archives.	Assigned to records that have been appraised as having archival value and are therefore permanent records.
Confirm	Confirm disposition with the Vermont State Archives and Records Administration after retention requirement has been met.	Assigned to records that are maintained in a centralized database or information system or are appraised as conditional archival.
Destroy (General)	Destroy by recycling or deleting the record.	Assigned to records that have been appraised as non-archival and are not exempt from public access. Agency discretion advised for general record schedules.
Destroy (Shred)	Destroy by shredding (includes electronic shredding).	Assigned to records that have been appraised as non-archival and are exempt from public access or contain sensitive information.
Unappraised	Default value for records that have not been appraised.	Assigned to records that have not been appraised and do not yet have retention or disposition requirements.
Weed	Separate temporary records from archival records in accordance with the approved records schedule.	Assigned to records that have been appraised as conditional archival. Upon weeding the temporary records from the archival records, transfer archival records to the Archives.

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Appendix E: Legal References

GRS-1000.1012: Budget Records		<i>Review for Exemption?</i>
1 V.S.A. § 315	Statement of policy [related to free and open examination of records]	Yes
1 V.S.A. § 316	Access to public records and documents	No
1 V.S.A. § 317	Definitions; public agency; public records and documents	Yes
1 V.S.A. § 318	Procedure [related to producing records for inspection]	No
1 V.S.A. § 319	Enforcement [related to the denial of a request for public records]	No
1 V.S.A. § 320	Penalties [related to court orders for the production of any public agency records]	No
10 V.S.A. § 1005a	Agency of natural resources; hydroelectric escrow fund	No
10 V.S.A. § 1960	Vermont citizens advisory committee on Lake Champlain's future created	No
10 V.S.A. § 2	Unified economic development budget (UEDB)	No
10 V.S.A. § 2510	Allocation of costs; budget; records; reports--Article X [related to Northeast Forest Fire Prevention Compact]	No
10 V.S.A. § 446	Vermont recreational trails fund	No
10 V.S.A. § 7063	Compensation of commission members; report [related to Texas low level radioactive waste compact]	No
10 V.S.A. § 707	Expenditures; statement by council	No
13 V.S.A. § 5254	Personnel designation and expenditures [related to public defenders]	No
16 V.S.A. § 1541	Responsibility of local boards which manage centers [related to technical education]	No
16 V.S.A. § 1577	Duties and authority of alternative governance board	No
16 V.S.A. § 1578a	Establishment of a regional technical center budget	No
16 V.S.A. § 164	State board, general powers and duties	No

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16 V.S.A. § 1693	Standards board for professional educators	No
16 V.S.A. § 1944	Vermont teachers' retirement fund	No
16 V.S.A. § 2176	Procedures relating to accounting [related to Vermont State Colleges]	No
16 V.S.A. § 242	Duties of superintendents [related to school Supervisory Unions]	No
16 V.S.A. § 261a	Duties of supervisory union board	No
16 V.S.A. § 2653	Appropriations [related to practical nursing education]	No
16 V.S.A. § 4001	Definitions [related to State funding of local education]	No
16 V.S.A. § 4026	Education fund budget stabilization reserve; creation and purpose	No
16 V.S.A. § 4027	Education fund transfer amounts	No
16 V.S.A. § 4028	Fund payments to school districts	No
16 V.S.A. § 4030	Data submission; corrections [related to school funding]	No
16 V.S.A. § 428	Budget to be voted	No
16 V.S.A. § 511	Budget	No
16 V.S.A. § 515	Payment of a deficit	No
16 V.S.A. § 555	No liability for unauthorized or deficit spending [related to school boards]	No
16 V.S.A. § 562	Powers of electorate	No
16 V.S.A. § 563	Powers of school boards; form of vote if budget exceeds benchmark and district spending is above average	No
16 V.S.A. § 566	Authority to borrow [related to school boards and school districts]	No
16 V.S.A. § 706q	Powers, duties and liabilities of officers; bonds [related to union schools and school districts]	No
16 V.S.A. § 711a	Establishment of union district budget	No

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16 V.S.A. § 711e	Budget votes by Australian ballot [related to union schools and school districts and joint schools]	No
16 V.S.A. § 776	Appropriation and apportionment of funds-Article VI [related to New Hampshire-Vermont interstate school compact]	No
16 V.S.A. § 796	Appropriation and apportionment of funds -Article VI [related to interstate school compacts]	No
17 V.S.A. § 2641	Warning and notice required; publication of warnings [related to local elections]	No
17 V.S.A. § 2664	Budget [related to local elections]	No
17 V.S.A. § 2680	Australian ballot system; general	No
18 V.S.A. § 507	Contract for services of the chief medical examiner	No
18 V.S.A. § 9375	Duties [related to Green Mountain Care Board]	No
18 V.S.A. § 9406	Expenditure analysis; unified health care budget	No
18 V.S.A. § 9415	Allocation of expenses [related to health care oversight]	No
18 V.S.A. § 9504	Creation of the vermont tobacco evaluation and review board	No
18 V.S.A. § 9507	Annual report [related to tobacco prevention, cessation, and control]	No
19 V.S.A. § 10	Duties [related to Agency of Transportation]	No
19 V.S.A. § 10f	Statement of policy; public transportation	No
19 V.S.A. § 10g	Annual report; transportation program; advancements, cancellations, and delays	No
19 V.S.A. § 11f	Transportation infrastructure bond fund	No
19 V.S.A. § 12a	Transportation program provided to the committees on transportation	No
19 V.S.A. § 307	Minimum town budget [related to municipal roads]	No
19 V.S.A. § 312	Use of funds; unexpended balances [related to municipal roads]	No
19 V.S.A. § 38	Transportation enhancement grant program	No

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20 V.S.A. § 1958	Finance-Article VIII [related to New England state police compact]	No
20 V.S.A. § 38	Special funds [related to emergency management and radiological safety]	No
20 V.S.A. § 3a	Emergency management division; duties; budget	No
21 V.S.A. § 1305	Divisions; comprehensive employment and training office	No
22 V.S.A. § 901	Creation of department [related to department of information and innovation]	No
24 V.S.A. § 133	County tax; amount; assessment	No
24 V.S.A. § 4403	Nonregulatory implementation tools	No
24 V.S.A. § 4430	Capital budget and program	No
24 V.S.A. § 4440	Administration; finance [related to municipal and regional planning and development]	No
24 V.S.A. § 4443	Adoption, amendment, or repeal of capital budget and program	No
24 V.S.A. § 4445	Availability and distribution of documents [related to municipal and regional planning]	No
24 V.S.A. § 4498	Housing budget and investment reports	No
24 V.S.A. § 4505	Powers and duties of conservation commissions	No
24 V.S.A. § 4595	Annual budget [related to Vermont municipal bond bank]	No
24 V.S.A. § 4677	Operating expenses [related to budget of Vermont municipal bond bank]	No
24 V.S.A. § 4684	Revenue fund operating expenses [related to Vermont municipal bond bank budget]	No
24 V.S.A. § 4862	Contents of agreement [related to intermunicipal cooperation and services]	No
24 V.S.A. § 4866	Powers and duties [related to union municipal districts]	No
24 V.S.A. § 4901	Authorization [related to intermunicipal cooperation]	No
24 V.S.A. § 5064	Funds [related to municipal employees' retirement system of Vermont]	No
24 V.S.A. § 5083	Declaration of policy [related to public transportation]	No

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24 V.S.A. § 5091	Funding [related to public transit systems]	No
24 V.S.A. § 5105	Grand list; debt limit [related to mass transity authorities]	No
24 V.S.A. § 5108	Annual budget and assessments	No
24 V.S.A. § 5128	Annual budget and assessments [related to regional mass transit districts]	No
24 V.S.A. § 5201	Definitions [related to municipal impact fees]	No
24 V.S.A. § 5203	Procedure [related to impact fees]	No
26 V.S.A. § 1351	Board of medical practice	No
26 V.S.A. § 54	General powers and duties of the board [of public accountacy]	No
28 V.S.A. § 105	Caseload capacity [related to department of corrections]	No
28 V.S.A. § 1355	Powers and duties of the interstate commission [related to supervision of adult offenders]	No
28 V.S.A. § 1360	Finance [related to the Interstate Compact for Adult Offender Supervision]	No
3 V.S.A. § 2222	Powers and duties; budget and report [related to the secretary of administration]	No
3 V.S.A. § 2281	Department of finance and management	No
30 V.S.A. § 5038	Annual reports; audit [related to the Vermont Public Power Supply Authority]	No
30 V.S.A. § 8015	Vermont clean energy development fund	No
31 V.S.A. § 652	Organization [related to state lottery]	No
31 V.S.A. § 657	Director and duties [related to state lottery]	No
32 V.S.A. § 202	Duties of commissioner	No
32 V.S.A. § 301	Department estimate and statement	No
32 V.S.A. § 302	Tabulation of estimates and statements	No
32 V.S.A. § 304	Preparation of budget	No

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32 V.S.A. § 305	Power to revise estimates	No
32 V.S.A. § 306	Budget report	No
32 V.S.A. § 307	Form of budget	No
32 V.S.A. § 308	General fund budget stabilization reserve; creation and purpose	No
32 V.S.A. § 308a	Transportation fund budget stabilization reserve; creation and purpose	No
32 V.S.A. § 308b	Human services caseload reserve	No
32 V.S.A. § 308c	General fund and transportation fund surplus reserves	No
32 V.S.A. § 308d	Revenue shortfall reserve; creation and purpose	No
32 V.S.A. § 309	Capital budget report	No
32 V.S.A. § 310	Form of annual capital budget and long-range capital program plan	No
32 V.S.A. § 311	Retirement funds integrity report	No
32 V.S.A. § 312	Tax expenditure report	No
32 V.S.A. § 313	Grant report	No
32 V.S.A. § 314	Grant report	No
32 V.S.A. § 4961	Assessment of tax [related to certain unorganized towns and Buels Gore]	No
32 V.S.A. § 4981	Assessment of tax [related to towns and gores in Essex County]	No
32 V.S.A. § 5402b	Statewide education tax rate adjustments	No
32 V.S.A. § 701	General appropriation bill	No
32 V.S.A. § 701a	Capital construction bill	No
32 V.S.A. § 702	Exceeding budget	No
32 V.S.A. § 703	Unexpended appropriations	No

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32 V.S.A. § 704	Interim budget and appropriation adjustments	No
32 V.S.A. § 704a	Execution of the laws relating to appropriations	No
33 V.S.A. § 1004	Reach first payment	No
33 V.S.A. § 1825	Health benefits [related to Green Mountain Care public-private universal health care]	No
33 V.S.A. § 1828	Budget proposal [related to Green Mountain Care]	No
33 V.S.A. § 1901a	Medicaid budget	No
33 V.S.A. § 1901c	Medical care advisory committee	No
33 V.S.A. § 4603	Powers and duties [related to building bright futures council]	No
33 V.S.A. § 5724	Powers and duties [related to interstate commission on juveniles]	No
33 V.S.A. § 5728	Finance [related to interstate commission on juveniles]	No
33 V.S.A. § 706	Office of alcohol and drug abuse	No
33 V.S.A. § 707	Authority and accountability for alcoholism services; rules for acceptance into treatment	No
33 V.S.A. § 904	Rate setting [related to nursing homes]	No
OMB Circular A-102	Grants and cooperative agreements with State and local governments [as amended]	No
OMB Circular A-87	Cost Principles for State, Local, and Indian Tribal Governments	No