

**VILLAGE OF WINDSOR  
BOARD RESOLUTION 2016-87**

**APPROVAL OF TRANSITION TIMELINE SUBMITTAL  
FOR PUBLIC SERVICE COMMISSION**

**WHEREAS**, following incorporation, the Village of Windsor adopted Board Resolution 2015-02 to address establishment of a Utility Commission and Utility Districts within the Village; and

**WHEREAS**, the Utility Commission, Village staff and consultants have been working diligently with the Department of Revenue, the Public Service Commission and others to assure a smooth transition;

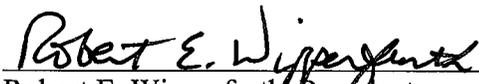
**WHEREAS**, the Public Service Commission has requested a transition timeline from the Village and the Village has considered relevant factors and has determined that the timeline attached hereto is reasonable and reflects anticipated actions to be taken with respect to the Windsor Water Utility and Windsor Sewer Utility.

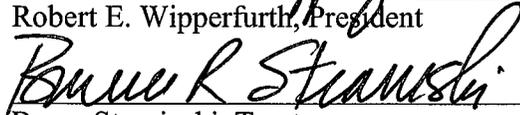
**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Windsor as follows:

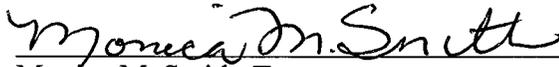
1. The attached transition timeline is hereby approved for submission to the Public Service Commission.
2. The Village Finance Director shall submit the transition timeline to the Public Service Commission on behalf of the Village of Windsor.

The above and foregoing Resolution was duly adopted at a meeting of the Village Board of the Village of Windsor on June 16, 2016, by a vote of 5 in favor and 0 opposed.

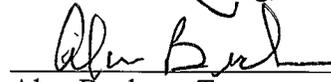
**VILLAGE OF WINDSOR**

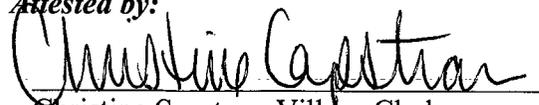
  
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Robert E. Wipperfurth, President

  
\_\_\_\_\_  
Bruce Stravinski, Trustee

  
\_\_\_\_\_  
Monica M. Smith, Trustee

  
\_\_\_\_\_  
Donald G. Madelung, Trustee

  
\_\_\_\_\_  
Alan Buchner, Trustee

*Attested by:*  
  
\_\_\_\_\_  
Christine Capstran, Village Clerk

**Incorporated by Reference:**  
Exhibit A Transition Timeline for PSC

**TRANSITION TIMELINE FOR CONSOLIDATION OF WINDSOR UTILITY DISTRICTS  
[OCCURRING AS RESULT OF INCORPORATION OF VILLAGE OF WINDSOR]**

- By June 16, 2016** Village Board to Approve Resolution 2016-87 re Transition Timeline; Timeline submitted to Public Service Commission (PSC) for comment and approval as to water utility district issues
- By August 1, 2016** Village Board to Create Windsor Utility Districts based upon services provided, not simply based on geographical area:
- Windsor Water Utility District
    - Includes 2 of the former sanitary districts:  
Windsor and Morrisonville
  - Windsor Sewer Utility District
    - Includes all former sanitary districts, which will now be one Sewer Utility District.
    - Village Board shall establish rates for the Sewer Utility District
- By August 1, 2016** Village Board to request PSC review and confirmation of a direct charge method for the required fire protection charge, with anticipated implementation no later than January 1, 2017. Process for review and confirmation based on steps laid out by the PSC, as follows:
- 1) Village Board adopts a Resolution directing the Morrisonville SD and the Windsor SD to use direct charges to collect all or a portion of the public fire protection cost.
  - 2) Resolution shall describe whether Village will charge a public fire protection cost to non-customers of the Water Utility District. If so, Village must direct charge all non-customers that are within the municipal limits and for whom the Village has an obligation to provide public fire protection service. This includes all vacant lots that are "buildable" as well as developed properties with private wells.
  - 3) Village sends Resolution to PSC for review and confirmation.
  - 4) The Village Board decides which method to use to calculate the direct charges for public fire protection costs (preapproved methods at: <http://psc.wi.gov/utilityInfo/water/utilityTraining/fireProtection/calculatingMethods.htm>)
  - 5) PSC completes final design of the direct charges for public fire protection.
  - 6) The Water Utility District prepares the public notice for newspaper publication (sample public notices provided by PSC).
  - 7) The Water Utility District provides an affidavit of publication from the newspaper to confirm that public notice was published.
  - 8) Telephonic hearing is held to establish the record for the Windsor Water Utility District.
  - 9) PSC Administrator issues final decision on public fire protection charges.
  - 10) PSC sends letter to the Windsor Water Utility District with new F-1 rate schedule and instructions as to how and when the new public fire protection rates may be implemented.

- By September 1, 2016** Village to provide proposal addressing the potential undercharge and under-collection of public fire protection charges by Windsor Sanitary District No. 1
- By September 15, 2016** Village to approve 2017 operating budgets for Windsor Water Utility District
- By January 1, 2017** Village to file a conventional rate case application to the PSC for the Windsor Water Utility District (consolidated Morrisonville Sanitary District and Windsor Sanitary District No. 1)  
Village to file formal notice abandoning Windsor Sanitary District No. 1 effective December 31, 2016  
Village to file formal notice abandoning Morrisonville Sanitary District effective December 31, 2016
- 2017** The effective date for new Water Utility District rates will be in 2017, with the specific date dependent on the PSC rate review process

**VILLAGE OF WINDSOR  
VILLAGE BOARD RESOLUTION 2015-02**

**RESOLUTION REGARDING VILLAGE OF WINDSOR  
UTILITY COMMISSION AND UTILITY DISTRICTS**

**RECITALS**

**WHEREAS**, the Town of Windsor incorporated as the Village of Windsor effective November 9, 2015, all as set forth in the Certification of Official Election Results and Incorporation of the Village of Windsor, which is attached to Village Board Resolution 2015-01 and incorporated herein by reference; and,

**WHEREAS**, the Village Board wishes to provide for an orderly dissolution of the sanitary districts and a smooth transition to the Windsor Utility Commission and Windsor Utility Districts, all on the terms and conditions set forth in this Resolution.

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Windsor as follows:

1. The recitals set forth above are incorporated by reference.
2. **State Statute.** Pursuant to Wis. Stat. s. 60.79(1), incorporation of the Town of Windsor as the Village of Windsor has specific effects on existing town sanitary districts. The Windsor Village Board acknowledges the applicability of Wis. Stat. s. 60.79(1) and shall proceed in accordance therewith. The State Statute is reprinted below for reference:

**60.79 Alteration of town sanitary districts.**

(1) Incorporation or annexation of entire town sanitary district. If any territory which includes an entire town sanitary district is incorporated as a city or village or if the territory is annexed by a city or village:

(a) The incorporation or annexation dissolves the district without further action by the commission or the town board and without any right to appeal the dissolution.

(b) The property of the district passes to the city or village and the city or village shall assume all assets and liabilities of the district. If any revenue bond, revenue bond anticipation notes, mortgage bonds or mortgage certificates issued under s. 66.0621 are outstanding, the transfer of the property is subject to the bonds, notes or certificates. If any general obligation bonds or notes issued under ch. 67 are outstanding, the city or village shall levy and collect an annual irrepealable tax on all taxable property in the city or village in an amount necessary to pay the interest and principal of the bonds and notes when due.

(c) The city or village continues to collect special assessments levied by the former district and shall apply the special assessments to the purpose for which the original assessment was made.

3. **Town Sanitary Districts.** There were four (4) town sanitary districts in existence in the Town of Windsor as of November 8, 2015: Windsor Sanitary District No. 1 (water & sewer); Lake Windsor Sanitary District (sewer only); Oak Springs Sanitary District (sewer only); and, Morrisonville Sanitary District (water & sewer). Pursuant to Wis.

Stat. s. 60.79(1), and by operation of law, the town sanitary districts became subject to the authority of the Windsor Village Board effective November 9, 2015.

4. **Utility Districts and Windsor Utility Commission.** The Windsor Village Board will create (a) village utility districts to replace the town sanitary districts; and (b) the Windsor Utility Commission to oversee policy and operations of all village utility districts. The Windsor Utility Commission will be established by ordinance, and will be a recommending body to the Village Board. Prior to establishment of the Windsor Utility Commission by ordinance, the Village Board shall provide oversight for the utility districts. The Village employees responsible for operation and maintenance of the utility districts shall review bills, provide recommendations for payment and forward the bills to the Finance Director for further action. The Village Attorney shall advise the Madison Metropolitan Sewerage District (MMSD) of Windsor incorporation, and confirm that the Village shall be MMSD's customer from this point forward. The Utility Engineer shall work directly with MMSD to update customer billing information, and shall coordinate with the Finance Director as appropriate.
5. **Employees.** The employees of the Windsor Sanitary District No. 1 were terminated as employees of the Windsor Sanitary District No. 1 effective at 11:59 p.m. on November 8, 2015 and hired as employees of the Village of Windsor, with an effective employment date of November 9, 2015. Payroll and benefits shall be administered by the Village of Windsor from November 9, 2015 forward, and shall include benefits available to Village employees under the Wisconsin Retirement System and Employee Trust Funds.<sup>1</sup>
6. **Legal Counsel to Windsor Utility Commission.** The Windsor Village Board intends to retain the services of legal counsel currently serving Windsor Sanitary District No. 1 as legal counsel to the Windsor Utility Commission, subject to review and approval of a representation agreement satisfactory to the Windsor Utility Commission and the Village Board. All legal counsel to the Village of Windsor, including legal counsel to the Windsor Utility Commission, are retained by and serve at the pleasure of the Village Board.
7. **Legal Counsel Recommendations as to Utility Districts.** Following completion of appropriate due diligence and consultation with the Utility Engineer, legal counsel for the Wisconsin Utility Commission shall prepare and present to the Village Board recommendations as to the structure and formation of the Utility Districts, and shall assist the Village in creating the new Utility Districts and eliminating any existing utility or special use districts in existence that are no longer needed for Village operations. The Finance Director, Village Auditor and Village Attorney shall assist as necessary.
8. **Utility Engineer.** The Windsor Village Board intends to retain the services of the engineer currently serving Windsor Sanitary District No. 1 as the engineer to the Windsor Utility Commission (Utility Engineer), subject to review and approval of a professional

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<sup>1</sup> NOTE: All employees of the Town of Windsor became employees of the Village of Windsor on November 9, 2015. As the successor to the Town of Windsor, the Village of Windsor is not required to obtain a new Federal Employer Identification Number (FEIN). A name change will be filed with the IRS and the Village of Windsor will continue to use the current FEIN.

services agreement satisfactory to the Windsor Utility Commission and the Village Board. All professional consultants to the Village of Windsor, including the Utility Engineer, are retained by and serve at the pleasure of the Village Board.

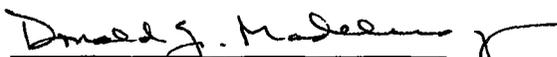
9. **Tax Bills and Budget.** Following review of applicable law and consultation among representatives of the Wisconsin Department of Revenue (DOR), Wisconsin Department of Administration (DOA), Dane County Treasurer, and the Village of Windsor, the determination has been made that the impact of incorporation shall be effective on January 1, 2016 as it applies to tax bills and budgets. The 2015 levy is based on values as of January 1, 2015. Charges from special districts and utility districts, including the 4 town sanitary districts, shall be for those districts in existence in the Town of Windsor on January 1, 2015. There shall be no change in preparation of the 2015 (paid 2016) tax bills; the changes will occur in 2016.

Similarly, the 2016 budget for the sanitary districts shall be adopted using those procedures in effect on January 1, 2015. The sanitary district commissions that provided oversight to the town sanitary districts as of January 1, 2015 shall hold public hearings and adopt the sanitary district budgets, all in accordance with relevant law. Following approval, the 2016 sanitary district budgets shall be forwarded to the Finance Director, who will present same to the Village Board for consideration and ratification for 2016 utility budgets. If amendments to the 2016 budgets become necessary, the amendments may be made in accordance with Wisconsin Statutes.

The above and foregoing Resolution was duly adopted at the special organizational meeting of the Village Board of the Village of Windsor held on the 17<sup>th</sup> day of November, 2015, by a vote of 5 in favor and 0 opposed.

**VILLAGE OF WINDSOR**

  
Robert E. Wipperfurth, Village President

  
Donald G. Madelung, Trustee

  
Bruce Stravinski, Trustee

  
Alan Buchner, Trustee

  
Monica M. Smith, Trustee

*Attested by:*  
  
Christine Capstran, Village Clerk