

Wisconsin Towns Association

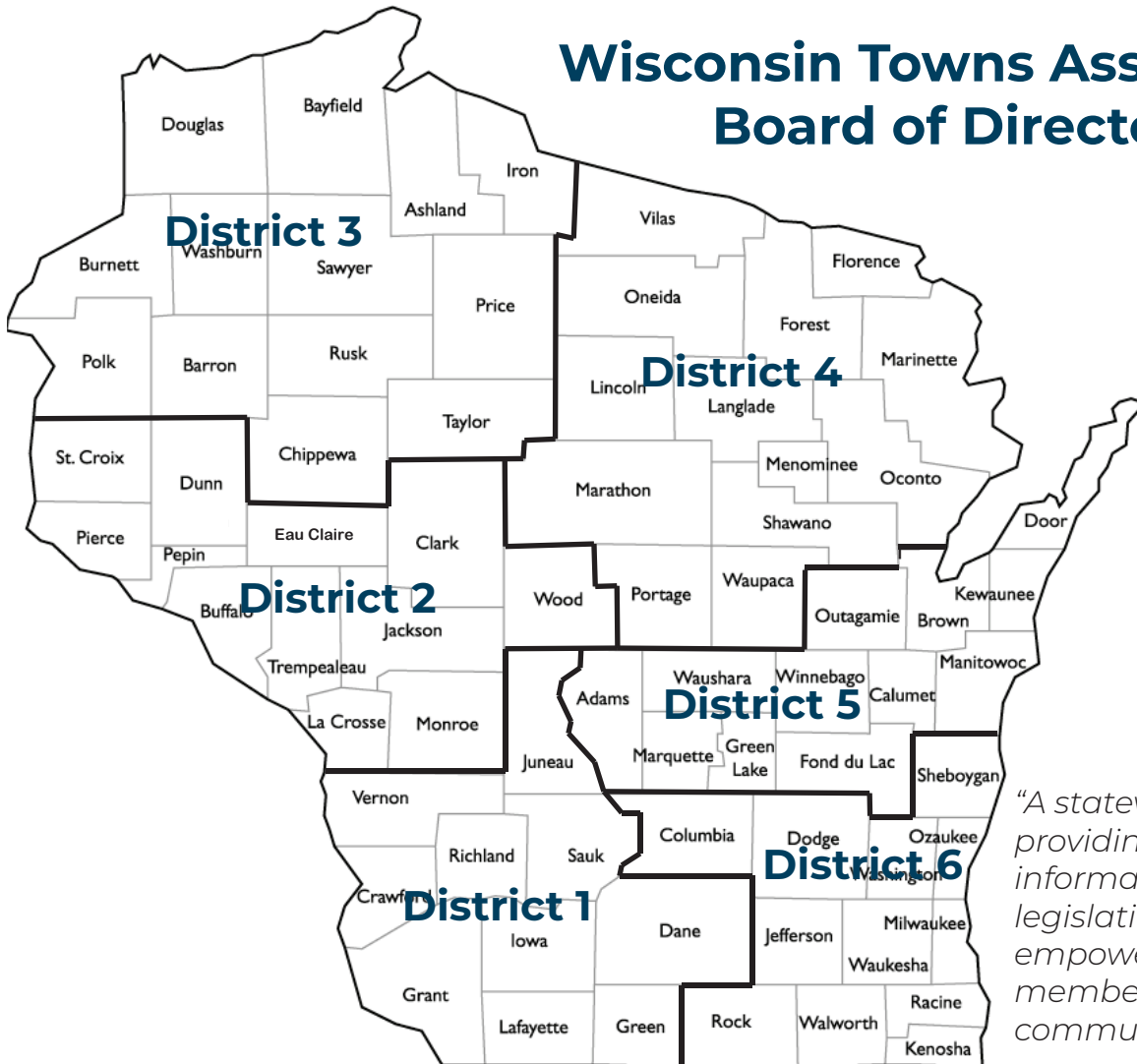
August 2026



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"A statewide association providing education, legal information and grassroots legislative advocacy to empower and inspire our members to lead in their communities."



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Volume 462

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The publication *Wisconsin Towns* is
published by the Wisconsin Towns
Association at W7686 Co. Rd. MMM,
Shawano WI 54166
715.526.3157
Third Class Postage Paid at
Shawano, WI

Wisconsin Towns

August 2026

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Empowering Town Officials

FROM THE EXECUTIVE DIRECTOR



By
Mike Koles

Congratulations!

Clerk College Class I Graduates

For nearly a decade, the Board and I had a goal of significantly investing in our clerks and clerk education. The role has become increasingly complex. Clerks have always been critical, but are significantly more so today than even 5 years ago. The action or inaction of the clerk can have significant financial, political, reputational, and electoral impacts. For towns to succeed, among other things, clerks certainly must succeed.

Through a series of strategically planned moves to obtain efficiencies and fund more of legislative advocacy through the Town Advocacy Council, early last year WTA was finally able to strike up a conversation with the Extension Division of UW-Madison about collaboratively investing in a professor that would embed themselves in the WTA and town community to teach clerks. Those discussions led to the creation of the Clerk Outreach Specialist position in March, 2025, currently held by Professor Melissa Kono.

In an extraordinarily short timeframe, clerks have benefited from a robust set of programs, such as:

- New Clerk Bootcamps, a series of one-day trainings intended for new clerks.
- Clerk Workshops, a series of one-day trainings intended for all clerks with a focus on the veterans.
- Clerk Corner magazine articles featuring a contemporary clerk topic.
- Lunch-n-Learns, an approximately one-hour virtual program occurring about every month that has attracted over a thousand attendees over the course of a year.

- Clerk College, a 13-month mixed virtual and in person program that leverages peer networking and teaches content and leadership development skills necessary to empower clerks to play their chosen role in helping to transform their community.

While I am fond of all of the aforementioned examples and outcomes produced through this partnership in the last year, my favorite program is Clerk College.

WTA strives to empower every town official to unlock the potential of democracy. Achieving this feat requires an official to have the knowledge necessary to succeed. I will often refer to this as **content mastery**. For example, a clerk must master the CT Form, the MOE form, and elections, just to name a few. This is where most other clerk education programs focus and end.

Unlocking democracy's potential also requires **leadership skills**. How many times have you run into a brilliant person that absolutely mastered the content but lacked interpersonal and communications skills, has little emotional intelligence, or can't effectively navigate the inevitable conflict associated with being a local official? Clerk College aims to develop a clerk's leadership skills so that if they choose to innovate or otherwise attempt to create a better community for the citizens that they have the capacity to do so.

Finally, fully unlocking the magic of democracy requires **wisdom**. This trait is hard to define, but I've come to learn that it can, but doesn't automatically, get produced by a person's number of trips around the sun. Now, a trip around the sun by itself makes one no wiser. You will be the same

person in a year that you are today except for the programs you attend, the books you read, the new experiences you engage in, and the people with whom you network.

Readers have probably heard someone say that they have 5 or 10 years of experience doing something. While technically accurate, if each year is simply a repeat of the previous one, is it 5 or 10 years of experience or 1 year of experience repeated 5 or 10 times? If one doesn't purposefully take action steps to become wiser over the course of each of those years, isn't the trip around the sun very similar to the previous one? Has any wisdom been gained?

Clerk College is a program that not only teaches new leadership skills and advances content mastery, but also provides the right experiences and the gateways and connections to the right books and the right people that, if taken advantage of, will advance a person's wisdom.

After a 13-month journey, 25 Clerk College students graduated on June 26, 2026. The keynote speaker, Secretary of State Sarah Godlewski, shared her gratitude for town clerks being the "Swiss Army Knives" of local government and thanked the University and WTA for creating an innovative program to develop both clerk skills and leadership. As trustee of the seal of Wisconsin, Secretary of State Godlewski provided each graduate with a proclamation complete with the great seal. She ended the proclamation with: "Now Therefore, I Sarah Godlewski, the Office of Secretary of State, do hereby celebrate, honor, and congratulate this graduate upon successful completion of the Wisconsin Towns Association Clerk College and extend a deep gratitude for your commitment to public service, community, and the future of local government in the great state of Wisconsin."



From L to R: (Back) Tia Kancilia, Karla Zimmerman, Andrea Dillie, Colleen Dayton, Deb Mashak-Hundt, Deb Hansen, Heather Reu, Deina Shirmer, Mindy Fitchenbauer, Paulette Weinfurter, Jenelle Lindquist, (Middle) Marilyn Larson, Marg Van Rossum, Jennifer Broberg, Michel Berner, Rachel Kolotheski, Dana McHugh, Marlene Sippel, Tracey Draper, Dawn Weishaar, (Front) Avis Thorson, Melissa Kono, Secretary of State Sarah Godlewski, Terri Knode, Chrisina Ofstad, Desiree Redditt. Not pictured: Kristin Mintzlaff.

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MONDAY, AUGUST 24

**Norm-E-Lane at
Four Mile Creek Dairy**



BARRON COUNTY

Josh & Emmett Meissner
1272 7th Ave,
Hillsdale, WI

TUESDAY, AUGUST 25

Norm-E-Lane



CLARK COUNTY

Josh & Emmett Meissner
W267 Panther Creek Rd,
Chili, WI

WEDNESDAY, AUGUST 26

Rivers Edge Dairy



CALUMET COUNTY

Kurt & Tiffany Schneider;
Kory & Fallon Schneider
N3485 Church Rd, Chilton, WI

THURSDAY, AUGUST 27

Virhada Holsteins LLC



DANE COUNTY

Virgil & Dawn Haag;
Karsen Bentley, Kody Haag
9158 Britt Valley Rd, Mt. Horeb, WI

We're all impacted by the agriculture industry

It's up to each of us to help protect and sustain our shared resources and communities. Be a part of engaging discussions at an upcoming ACE Twilight Meeting.

Scan the QR code to RSVP to this free event.

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The 2026 ACE® (Agricultural Community Engagement) meetings are brought to you by Professional Dairy Producers® (PDP), Wisconsin Counties Association, and Wisconsin Towns Association.





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2026



WTAW

Convention

Holiday Inn Convention Center

1001 Amber Avenue, Stevens Point

October 4 - 6, 2026

Whether you are a seasoned leader or newly elected official, our annual convention offers something for everyone. Connect with your peers, gain fresh ideas from experienced educators, and build relationships that will help your community thrive. Register today!

Sunday October 4th

Registration will be open from 1:00 p.m. until 6:00 p.m. The exhibitor area will open at 1:00 p.m. Come meet, learn from, and build relationships with vendors and companies that provide products and services of interest to towns. Highlights of the afternoon will include the Green Bay Packer game playing in the Exhibitor Area along with complimentary beer, soda, and snacks during the game. If you are lucky, you might even win a prize at half-time! Dinner is on your own Sunday evening.

Monday October 5th

There will be a General Assembly from 8:30 a.m. to 10:30 a.m. Speakers will be announced when confirmed. Workshops will begin at 11:00 a.m. and run through 4:45 p.m. with a break for an Italian pasta buffet lunch.

Monday Afternoon Exhibitor Reception

There will be a reception in the exhibitor area with complimentary beer, soda, and snacks for all registered attendees. Note that the exhibitors will close down at the end of the day Monday and will not be present on Tuesday. Be sure to visit the exhibitors on Sunday and Monday to collect the stamps that you will need to be eligible to enter the prize drawings held on Monday night. Deposit your completed game card into one of the designated boxes in the Exhibitor Area by 5:00 p.m. Winners will be announced after the awards banquet.

Clerk Meet Up

All clerk attendees are invited to grab a drink from the Exhibitor Reception and then join Clerk

Specialist Melissa Kono at 5:00 p.m. for an opportunity to mingle with other clerks from around the state.

Monday Evening Banquet

The annual banquet and awards ceremony will be held on Monday night of the convention with doors opening at 6:00 p.m.

Long-standing town officers will be recognized for their service. To receive this recognition, please mark your registration form accordingly and indicate that you will be attending the banquet. We will also be awarding the WTA, Scott Construction, and Rural Mutual Insurance Scholarships to the essay contest winners. The banquet is an optional event which will feature a buffet dinner at a cost of \$40 per person and is not included in the general registration fee. The dinner buffet will feature mixed green salad, freshly baked rolls, sliced turkey, roast ham, whipped potatoes, buttered corn and peas, pasta salad, and carrot cake. (Spouses and guests are also welcome to attend the banquet at a cost of \$40 per person.)

Monday Night Entertainment

All registered convention attendees are invited to join us for the CJB Rock & Variety Band which will entertain us following the banquet. They play a variety of music including Classic Rock & Roll, Classic Country, Big Band, and more. We had a great time when they played at our 2024 Convention. So, grab a table, share some laughs, and dance to your favorites. Enjoy complimentary beer, soda, and snacks. You won't want to miss out on the FUN!

Visit the exhibitors on Sunday and Monday to collect the stamps that you will need to enter the Monday night prize drawing. Before the music starts, we'll be announcing the winners. Good luck!

Tuesday October 6th Breakfast and General Assembly

On Tuesday morning, a breakfast buffet featuring scrambled eggs, sausage, breakfast potatoes, and fresh coffee will be served from 7:00 a.m. to 7:45 a.m. Tuesday breakfast is included as part of the full convention registration and as part of the single day Tuesday registration. Spouses and guests may purchase a separate breakfast ticket on the registration form if they would like to attend. After breakfast, we will be having a plenary session from 8:00 a.m. to 8:45 a.m., with guest speaker(s) to be announced when confirmed.

Tuesday Workshops

Next, get ready to learn with a variety of workshops. Wisconsin Elections Commission staff will be providing elections training for clerks from 9:00 a.m. to 12:00 p.m. The other workshops will begin at 9:15 a.m. and conclude at 11:30 a.m. Lunch will be a deli sandwich buffet.

Tuesday BINGO

Registered spouses and guests are invited to join us for BINGO at 10:00am. Cash prizes will be awarded.

Workshop Schedule and Topics

Please Note: There will be a three-hour long election training class provided by the Wisconsin Elections Commission on Tuesday. Please indicate on the registration form if you plan to attend the Elections Training so that we can accurately gauge the number of attendees and plan accordingly.

Workshops are scheduled for both Monday and Tuesday. Many have one hour time slots and will be repeated a second time. Some of the workshops will be presented only once, as noted.

Monday: 11:00 a.m. - Noon
(Repeated 1:15 p.m. - 2:15 p.m.)

1. Maximizing Your Road Funding--Lessons from Successful Grant Applications and How to Leverage Available Funding: With growing transportation needs and limited local resources, securing road funding requires more than identifying a grant opportunity. This session will highlight practical grant writing tips, examine successful applications to identify what makes them stand out, and discuss strategies for building stronger, more competitive funding requests. Participants will learn how to leverage General Transportation Aids (GTA) and other available funding sources to maximize the impact of local investments. Presented by WTA Government Affairs Director Joe Ruth.

2. Clicks, Hacks, and Cybersecurity Attacks: Three municipal case studies of cyber-attacks or compromises will be reviewed and the impacts will be discussed. What did it cost the community? How long did it affect them? Next, common vulnerabilities in municipal systems will be addressed along with best practices and how to avoid being a case study. Lastly, the presenter will detail how to make an Incident Response Plan so that your town can plan for the worst. Presented by Gregg Gokey, President of Wildcard Corp.

3. Fire Protection Service Fees: As the costs of providing emergency services continue to rise, towns across the state are considering alternative options for funding those services and ensuring costs are allocated equitably among property owners. This session will focus on annual fire protection service fees. WTA staff will review the legal requirements to provide fire protection service and options for funding that service under Wisconsin law, including takeaways from case law regarding fire protection fees. Local government officials who have implemented a system for collecting annual fire protection service fees will speak about their experiences and what they've learned.

4. Getting Your Docs In a Row--End of Year Financial Preparation for Successful Spring Reporting: A little organization and forethought at the end of the year can help you prepare for springtime reports such as the Form C/CT and Annual Financial Report. This session will provide an overview of the documents typically received at the end of the year and the role they play in reporting. Presented by UW Extension/WTA Clerk Specialist Melissa Kono.

5. To Be Determined

Monday 2:30 p.m. - 3:30 p.m.
(Repeated 3:45 p.m. - 4:45 p.m.)

1. Legal Cracker Barrel: Join WTA legal staff for an informal question and answer session on any town topic. This is always a popular session with convention attendees and we encourage you to bring your questions!

2. WI DOR Debt Collection Programs for Local Governments: Are you having trouble collecting a debt owed to your community? The Tax Refund Intercept Process (TRIP) and State Debt Collection (SDC) programs run by the WI Department of Revenue (DOR) allow state, county, and local agencies to submit outstanding debts for collection assistance. Between the SDC and TRIP programs, DOR collected more than \$130 million in FY 2025 and \$133 million so far in FY 2026. New enrollments are now being offered for the TRIP program. However, there is currently a waitlist for new local governments to join the SDC and a goal of expanding enrollment if funds for more staff are included in the next biennial state budget. Come learn more about these programs and how to add your community to the SDC waitlist. Presented by Roxy Walker, WI DOR Agency Collection Programs.

3. Building Inspection 101: This session will review the roles of the town, building inspector, and Department of Safety and Professional Services in the building inspection process. There will also be discussion about the building plan review process and what triggers it. Next, learn about the permitting process, inspection process, enforcement tools, and record keeping. Finally, time will be spent on the State Seal Program and what a good inspection program looks like. Presented by Gregg Borucki, PE, MSA Professional Services, Inc.

4. Understanding Emergency Management In Wisconsin—Your Role and Responsibilities: Emergency management is a fundamental responsibility of county and local government in Wisconsin, yet its scope, structure, and expectations are not always fully understood. This session will provide local elected officials with a clear, practical overview of how emergency management functions across the state, including the core phases of mitigation, preparedness, response, and recovery, and how these efforts are coordinated at the local, county, and state levels. Presented by Brandon Larson, President, Wisconsin Emergency Management Association.

5. Overview of USDA Rural Development Programs: USDA Rural Development Wisconsin State Director Andrew Iverson and State Engineer Stephen Opatik, P.E. will provide an overview of USDA Rural Development programs and provide a gateway for you to learn more.

Monday 3:45 p.m. until conclusion

The Town Advocacy Council (TAC) will hold its Annual Meeting. Learn more about WTA's Town Advocacy Council and its efforts advocating for towns and villages in Madison. From listening sessions to Capitol Day, TAC has been essential in WTA's efforts to secure a plethora of recent legislative victories. The TAC annual meeting is your opportunity to engage with WTA's lobbying team and better understand how WTA navigates the legislative issues important to your community.

TAC will also elect three board members to its Executive Board during this meeting. All town and village officials are welcome to attend.

Tuesday 9:00 a.m. - 12:00 p.m. Election Training (Pre registration required, session will not be repeated)

Wisconsin Towns' Guide to 2026 Elections

Elections Commission staff will provide an overview of the latest developments in elections, with a special focus on issues of concern to smaller jurisdictions. Topics of discussion will include the all-new Election Law and Administration in Wisconsin manual, the latest updates in absentee voting procedures, town clerk FAQ, and computer security for the regular person. This session will count for recertification training. Please note on the registration form that you plan to attend.

Tuesday: 9:15 a.m. - 10:15 a.m.
(Repeated 10:30 a.m. - 11:30 a.m. - Except Slow the Flow which is a 2-hour workshop)

1. Slow the Flow – Flood Resiliency Workshop: This 2-hour interactive session will provide an opportunity for town officials to work through specific culvert and flood risk issues affecting their communities with the help of staff from the Wisconsin Wetlands Association, Trout Unlimited (tentative), and WTA. We'll highlight case studies showing how local governments have found creative natural flood management solutions for dealing with sediment/debris, ditches, ravines, beavers, and road overtopping. Participants will have an opportunity to share and discuss practical tips and experiences with flood management issues in their towns. We'll also review opportunities for towns to connect with funding and technical support to implement these approaches, including how to pair the prioritization for the DOT small structure program with flood-focused protocols like the Great Lakes Stream Crossing Inventory.

2. Does Your Town Have a Plan for Dealing With Large-Scale Wind and Solar Projects? Dozens of large-scale wind, solar, and battery storage projects have already been approved in Wisconsin, and dozens more are in permitting. It is projected that large-scale renewable energy will occupy approximately 3% of Wisconsin's harvested cropland by 2050. Local governments are responsible for siting projects less than 100 megawatts, and the Public Service Commission of Wisconsin has siting authority for anything larger. Town actions can include documenting community priorities, updating zoning ordinances and comprehensive plans, and negotiating agreements with developers. Come learn about the siting process from RESET, a UW-Madison Extension program to educate communities on their options, and how towns might engage in the process for projects of any size.

3. Industrial Development 101--What It Means for Wisconsin Towns: Industrial development is a practical tool that helps Wisconsin communities grow their tax base, support local businesses, and create high quality jobs for residents. This presentation and panel discussion will offer a high level look at modern industrial development and how location selection unfolds, along with information on how towns can support industrial development. The session is designed to ensure town officials are better

informed and prepared to address these topics if and when they arise. Presented by staff from the Wisconsin Economic Development Corporation (WEDC).

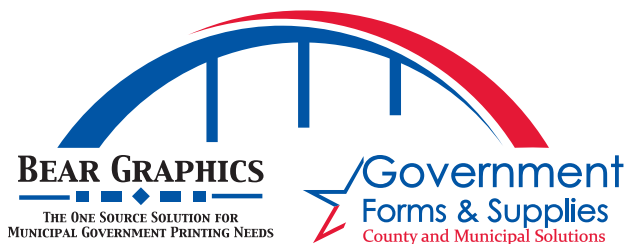
4. Wisconsin DOT's Rustic Roads, Scenic Byways, and TEA Programs: Wisconsin Rustic Roads and Scenic Byways are sister programs that promote the state's natural beauty and history along its roads. Both Rustic Roads and Scenic Byways have a locally-initiated nomination process, promote local-state partnerships, and foster civic pride in their communities. The Transportation Economic Assistance (TEA) program supports business development in Wisconsin by providing grant funding to local governments for transportation improvements. The improvement must be based on a partnership between the local government and a local business to support business expansion and growth leading to job creation and/or retention. Come learn from WisDOT staff about how these programs might benefit your community.

Lodging Information

You can find a list of lodging options at www.wisctowns.com/annual-convention/.

Registration will follow in the magazine.

See you in October!



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2026 WTA Convention Registration

October 4 - 6, 2026, Stevens Point Holiday Inn & Convention Center

Copy form for multiple registrations and return by **September 14, 2026**. Online registration available at www.wisctowns.com.

Name _____ Office or Title _____

Town/Village _____ County _____

Email: _____ Phone _____

Years of Service as a Town Officer _____ Spouse or Guest name _____
**(20 or more years)*

Full Convention Registration includes: Monday and Tuesday lunch, Tuesday breakfast, 2 exhibitor receptions, digital materials, Monday evening entertainment, all Workshops and General Assembly Admission.

Single Day Convention Registration includes: Monday OR Tuesday lunch, Tuesday breakfast, exhibitor receptions, digital materials, Monday evening entertainment, all Workshops and General Assembly Admission.

Spouse/Guest Registration includes: Exhibitor reception(s), Bingo, Monday night entertainment, General Assembly admission. **Meal tickets must be purchased separately.**

FULL CONVENTION

Amount

_____ Town/Village Officer **\$225**

_____ Spouse or Guest **\$55**

_____ Election Training for Clerks
(Registered Officers only)

_____ Free Tuesday Breakfast

_____ Tuesday Guest Breakfast **\$19**

_____ Guest Lunch **\$20/day**
Mon. _____ Tues. _____

_____ Monday Evening Banquet **\$40/person**

TOTAL \$ _____

SINGLE DAY Monday _____ Tuesday _____

Amount

_____ Town/Village Officer **\$145**

_____ Spouse or Guest **\$55**

_____ Election Training for Clerks
(Registered Officers only)

_____ Free Tuesday Breakfast

_____ Tuesday Guest Breakfast **\$19**

_____ Guest Lunch **\$20/day**
Mon. _____ Tues. _____

_____ Monday Evening Banquet **\$40/person**

TOTAL \$ _____

Please return completed registration and payment to Wisconsin Towns Association, W7686 County Road MMM, Shawano, WI, 54166-6086 **by September 14, 2026**. Registrations received after that date will be \$15.00 per person higher for late registration fee.

Cancellations received 10 days or more in advance of the start of the convention will receive a full refund less a \$15.00 administrative fee. Cancellations received less than 10 days in advance of the start of the convention will be charged a \$15.00 administrative fee plus the cost of ALL meals. Refund requests submitted 30 or more days after the event will not be processed.

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What You Need to Know About Using the Allowable Levy Limit Adjustment for New Debt

Q. Our town is taking out a loan this summer. We plan to put the debt payment that will be due in 2027 on Section D, Line E of our Municipal Levy Limit Worksheet as an allowable adjustment which will then increase our allowable 2026 levy limit to include the debt payment. What do we need to do to make sure that our loan payment will qualify as an allowable adjustment?

A. In Wisconsin, municipalities may borrow money using any of the available methods in Wis. Stat. ch. 67. However, to use the levy limit adjustment under Wis. Stat. § 66.0602(3)(d)2, a town or village must take out a “general obligation debt” after July 1, 2005, which is backed by the full faith and credit of the political subdivision. The common name for this type of municipal borrowing is the issuing of “promissory notes,” also known as taking out a loan from a financial institution. Municipalities may issue promissory notes for any public purpose, including funding larger projects such as road construction or buildings. Promissory notes must be paid off within 20 years after the note’s original date. Wis. Stat. § 67.12(12). If a town or village board decides to take out a loan, the board must adopt a resolution specifying how much money will be borrowed and for what purpose. The financial institution offering the loan typically prepares a template resolution for the board to adopt for this purpose, which is often pre-populated with the loan amount, interest rate, and other loan terms.

To make the payments on the note an *allowable* adjustment on the Levy Limit Worksheet, as determined by Wisconsin Department of Revenue (DOR), it is important that the loan documents indicate that the security for the loan is the full faith and credit of the municipality. Language similar to the following needs to appear in the loan documents: “For the prompt payment of this note with interest and the levying and collection of taxes sufficient for that purpose, the full faith and credit and resources of the municipality are hereby irrevocably pledged”. Care should also be taken to review equipment leases. If the lease language states that the equipment itself is the security for the lease, the lease payments will *not* be allowed as a levy limit adjustment by DOR and penalties may be assessed for taking an improper levy adjustment.

After adopting the resolution to borrow, the board must establish a debt service fund and levy a tax each year to pay off the principal and interest due on the loan. If all is in order, the tax to be levied to make the required annual payment on the loan (as established by the amortization schedule) will be allowed as an exception to the municipal levy limit for that year (if claimed in Section D, Line E of the Levy Limit Worksheet), and the tax may not be repealed until the debt is paid off or the municipality has accrued a sufficient surplus to pay off the loan. A municipality may claim an adjustment up to the full amount of the debt service payment, however, whatever amount is claimed is deducted from the levy in the following year. As such, it is essential that this adjustment not be overstated: claiming an adjustment but not actually levying the full amount will result in a permanent reduction in levy capacity.

Q. We are thinking of making an extra payment on our promissory note next year. We have five years of debt payments left, but we want to pay the loan off in full next year. Can we put the complete payoff amount as an allowable adjustment on the Levy Limit Worksheet this year?

A. Probably not. While a local government may be allowed under the terms of the loan to make extra payments or pay the loan off early, a local government can only add the *required* payment amount that is scheduled for the following year per the amortization schedule provided with the completed and signed loan documentation. The governing body cannot include unscheduled payments, early payments, etc. on the Levy Limit Worksheet. If the municipality wants to make an additional balloon type payment that would qualify for the levy limit adjustment, they must work with their lender to amend the loan documents to create a new required repayment schedule that makes the additional payment a *required* payment under the terms of the loan. If you are unsure, consult with DOR about whether a particular debt will qualify as an allowable levy adjustment *before* filing the Levy Limit Worksheet, this will help avoid state penalties!

Q. We are planning to borrow money in December. If we don't get the loan documents completed before the end of the year, can we still put an "estimated" loan payment on our 2026 Levy Limit Worksheet?

A. No. Municipalities cannot levy for loan payments on a loan that has not actually been taken out yet. Similarly, per DOR, if no loan proceeds have been disbursed by the time the Levy Limit Worksheet must be filed with DOR on December 15th (or at least before December 31st), a municipality cannot levy for the loan payment.

Q. Our loan paperwork has come back from the bank and it looks like the bank is calling it a "commercial" or "business" loan. Is that okay?

A. Typically, loans structured as business or commercial loans are not structured in a way that includes the proper security clause as discussed above. Remember that you need language in the loan documents that clearly states that the security for the loan is the municipality's taxing authority which is backed by the full faith and credit of the municipality. So, read the loan documents very carefully and have your town attorney review them and ask for changes, if needed. Remember, the same issue can arise with the security clause in equipment lease documents, so carefully review the paperwork for the proper security clause if you are hoping to claim a lease payment as an allowable levy limit adjustment.

Q. We have a line of credit with our bank, if we plan to draw on the line of credit now and pay it back next year, can we put that anticipated repayment on our Levy Limit Worksheet?

A. No. A municipality should not try to include a partial draw or disbursement on a line of credit loan on the Levy Limit Worksheet. Line of credit loans do not typically have required repayment schedules and therefore, such payments are not viewed as allowable levy adjustments on the Levy Limit Worksheet by DOR.



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LEGAL OPINIONS



By Atty. Joe Ruth
Government Affairs
Director

Village Powers for Town Boards

Town board powers are generally limited to those powers specifically enumerated in statute. Villages, on the other hand, have broader power “to act for the government and good order of the village, for its commercial benefit, and for the health, safety, welfare and convenience of the public.” See Wis. Stat. § 61.34(1). Town board authority can be expanded to match this broader village authority with the adoption of village powers. Village powers do not change the town to a village, but allow a town board to act beyond the constraints of its enumerated powers and regulate more broadly for the health, safety, and welfare of the public.

What are Village Powers?

Village powers allow the town board to exercise the specific and general powers of a village under Ch. 61, except those powers that conflict with statutes relating to towns and town boards. This authority includes the “police power” to regulate for the health, safety, and welfare of the public. For example, a town board with village powers could enact a public nuisance ordinance under Ch. 823. A town board without village powers does not have the authority to regulate public nuisances. While village powers authorize the town board to adopt ordinances and resolutions which it might not be able to adopt otherwise, village powers do not take away authority from the town meeting or any town officer.

Authorization of Village Powers

The town board must first get authorization from the town electors before it may exercise village powers. The electors may authorize village powers by adopting a resolution at an annual or special town meeting. Once authorized, the town board has the option to exercise village powers or not; the electors cannot force the board to use them. The resolution authorizing village powers may be rescinded at any subsequent town elector meeting by a vote of at least the same number of electors who voted to grant the powers in the first place. A sample resolution to authorize the town board to exercise village powers is included at the end of this article. Once adopted, the resolution must be published as a class 1 notice, posted in three public places, or posted in one public place and on the town’s official website. See Wis. Stat. § 60.80(3).

Benefits of Village Powers

The broad applicability of village powers allows a town board to regulate in ways it would not otherwise be able to. Most notably, village powers allow a town board to regulate land use. While the town can rely on county zoning, adopt general zoning under Wis. Stat. § 60.61, or refrain from zoning altogether, village powers allow towns to operate under city and village planning law. See Wis. Stat. § 60.62(1). With this authority, towns may establish plan commissions, develop master plans or comprehensive plans,

and enact subdivision or other land division ordinances. Towns with village powers have the option to utilize most zoning tools available to cities and villages in order to best plan for future development while managing community and environmental needs. Note, however, that towns in counties with general zoning may still need approval from the county board or town electors before exercising zoning authority.

Besides these land use examples, towns with village powers have used this authority to require various permits and licenses, regulate mailboxes, adopt dog licensing and control ordinances, etc. Additionally, a town board with village powers may, by ordinance, increase the size of the board to four or five members.

Limits on Village Powers

Village powers provide valuable and effective tools, but are not an unlimited source of power. Towns with village powers must exercise that authority in a reasonable way, and may not enact regulation that conflicts with or is preempted by state or federal law. Because the exercise of village powers often requires legal interpretation, you may want to contact your town's attorney before proceeding under this authority.

RESOLUTION AUTHORIZING VILLAGE POWERS

STATE OF WISCONSIN

Town of _____, _____ County

The town meeting of the Town of _____, _____ County, Wisconsin, by a majority vote of the eligible electors voting at [the annual town meeting or a special town meeting with notice] assembled and voting, resolves and orders as follows:

Pursuant to s. 60.10 (2) (c), Wis. stats., the Town Board of the Town of _____ is authorized to exercise powers of a village board under s. 60.22 (3), Wis. stats., which power shall be a general and continuing power for the town board.

The town clerk shall properly post or publish this resolution as required under s. 60.80, Wis. stats., within 30 days of the below-noted adoption date.

Adopted this _____ day of _____, 20__.

Number of town electors authorized to vote _____

Ayes _____

Nays _____

Abstain _____

Not voting _____

[Signature of town meeting chairperson]

[Signature of town meeting clerk]



Fall Workshops September 2026



Join us to learn about budgeting, grant writing, assessment roll corrections and chargebacks, financial reconciliation, comprehensive planning, and more!

Tuesday, 9/15: Barneveld, Deer Valley Lodge
Wednesday, 9/16: Fond du Lac, Prairie Theater
Thursday, 9/17: Green Bay, Rock Garden

Monday, 9/21: Stevens Point, Holiday Inn
Tuesday, 9/22: Rhinelander, The Pines
Wednesday, 9/23: Cable, Lakewoods Resort
Thursday, 9/24: Eau Claire, Florian Gardens

Monday – Thursday, 9/28 – 10/1: Webinars

All workshop registrants will also receive access to recordings of the presentations. Register on the Wisconsin Towns Association website, wisctowns.com, or by mail.

2026 Fall Town & Village Workshops

PROGRAM DESCRIPTIONS

The Power of Perspective

Wisconsin Towns Association and Local Government Education Staff

It is said that beauty is in the eye of the beholder. The conclusion that something is beautiful is a personal perspective influenced by our own individual perceptions. Perspective and perception lead different folks in the exact same scenario to make widely differing conclusions, acting as the gas that fuels conflict. Learn to recognize perspective, what drives it, and how to manage it to become a more effective community leader.

Understanding Local Government Revenue Sources

Wisconsin Towns Association Legal Staff

Learn about the various revenue sources available to local governments – state aids, property taxes, fees, borrowing, etc. We'll discuss how to access and maximize these resources and how revenue estimates affect local government budgeting decisions.

Effective Grant Writing

Daniel Foth and Bill Oemichen, Local Government Education

Securing a grant for a community project can make a huge difference for town/village finances. Presenters will discuss how to find grant programs and how to complete a successful grant application. Training will also address how to use artificial intelligence to create greater grant opportunities for your community.

Using and Updating the Comprehensive Plan

Rebecca Roberts, Wisconsin Towns Association

Learn about the role of the comprehensive plan in local decision-making and the importance of updating your plan to achieve town goals. We'll discuss plan commission and town board roles, changes impacting neighboring municipalities, and how to work with the county, regional planning commission, and consultants as needed.

Master the Basics of Building Safer Roads

Andi Bill and Andrew McFadden, Wisconsin Local Technical Assistance Program

Learn how to navigate the Manual of Uniform Traffic Control Devices (MUTCD), understand when and where different traffic control devices are appropriate, and walk away with practical answers to the questions local agencies ask most often.

Trust but Verify: End of Year Reconciliation and Audit Tips

Melissa Kono, Wisconsin Towns Association / Local Government Education

This presentation will provide an overview of financial reconciliation requirements for clerks and treasurers and recommended audit procedures for local governments.

Correction of Assessment Errors and Chargebacks

WI Department of Revenue (DOR) Staff

Join the DOR's State and Local Finance Division for an overview of property assessment corrections, omissions, and chargebacks, and the role of local government in correcting and preventing errors. The session will also address the role of revaluation and equalized values in the property assessment process.

BONUS SESSION (Only Presented Via Webinar / On-Demand Video Recording)

Municipal Levy Limit Worksheet Reporting

Frank Bozich, WI Department of Revenue (DOR)

Review Wisconsin's levy limit law, with a focus on key lines from the 2026 Municipal Levy Limit Worksheet. This session will equip attendees with a deeper understanding of the worksheet, helpful filing tips, and info regarding available resources.

IN-PERSON WORKSHOP SCHEDULE

Plenary Session for All Attendees			
8:30 - 9:30 a.m.		The Power of Perspective	
9:30 - 10:30 a.m.		Understanding Local Government Revenue Sources	
10:30 - 10:45 a.m.		Break	
10:45 – 11:45 a.m.		Effective Grant Writing	
Lunch			
Breakout Sessions			
General Topics		Clerks and Treasurers	
12:45 - 1:45 p.m.	Using and Updating the Comprehensive Plan	12:45 - 1:15 p.m.	Reconciliation and Audit Tips
		1:15 - 1:45 p.m.	Assessment Corrections and Chargebacks
1:45 - 2:00 p.m.	Break	1:45 - 2:00 p.m.	Break
2:00 - 3:00 p.m.	Building Safer Roads	2:00 - 3:00 p.m.	Corrections and Chargebacks (cont.)
3:00 p.m.	Evaluations / Adjourn	3:00 p.m.	Evaluations / Adjourn

LIVE WEBINAR / TELECONFERENCE SCHEDULE

Monday, 9/28	1:00 - 2:00 p.m.	The Power of Perspective
	2:15 - 3:15 p.m.	Effective Grant Writing
Tuesday, 9/29	8:00 - 10:00 a.m.	BONUS SESSION: Municipal Levy Limit Worksheet
	10:15 - 11:45 a.m.	Assessment Corrections and Chargebacks
Wednesday, 9/30	1:00 - 2:00 p.m.	Local Government Revenue Sources
	2:15 - 2:45 p.m.	Reconciliation and Audit Tips
Thursday, 10/1	9:00 - 10:30 a.m.	Using / Updating the Comprehensive Plan
	10:45 - 11:45 a.m.	Building Safer Roads

2026 FALL WORKSHOPS REGISTRATION FORM

All registrants (including in-person attendees) will receive access to the live webinar presentations, as well as on-demand access to recordings of each session. **Copies of PPT slides will not be printed, but will be available on the WTA website prior to the workshops.** Registrants will receive an email (at the email address you provide below) with information about how to join the webinars and how to access the materials and recordings on the website. **AN EMAIL IS REQUIRED FOR REGISTRATION.** If you plan to attend the webinars via telephone, the phone number from which you will be calling is also required.

Name _____ Office _____
Town _____ County _____
Mailing Address _____
City/State _____ ZIP _____
Telephone (**REQUIRED for teleconference access**) _____
Email (**REQUIRED**) _____

I plan to attend the following workshop (please check one):

- ☐ Tuesday, September 15: Barneveld – Deer Valley Lodge
- ☐ Wednesday, September 16: Fond du Lac – Prairie Theater and Event Center
- ☐ Thursday, September 17: Green Bay – Rock Garden
- ☐ Monday, September 21: Stevens Point – Holiday Inn
- ☐ Tuesday, September 22: Rhinelander – The Pines Event Center
- ☐ Wednesday, September 23: Cable – Lakewoods Resort
- ☐ Thursday, September 24: Eau Claire – Florian Gardens
- ☐ Virtual Programming Only (Live Webinars Sept. 28 – Oct. 1 + On-Demand Access to Recordings)

FEE: \$75 – Early registration (**payment must be received at least 15 days in advance of the workshop date**)
\$90 – Late registrations and walk-in registrations

Cancellations received 15 days or more in advance of the workshop date will receive a full refund, minus a \$15.00 administrative fee. Cancellations received less than 15 days in advance will be charged a \$15.00 administrative fee plus the cost of the meal. Refund requests submitted 30 or more days after the event will not be processed.

If you have to miss an in-person workshop due to illness, please contact the WTA office to either cancel your registration as explained above or change your registration to “Virtual Programming Only.”

This form should be copied for multiple registrations. Make checks payable to the Wisconsin Towns Association and mail along with registration forms to:

Wisconsin Towns Association; W7686 County Road MMM; Shawano, WI 54166.

If you plan to attend virtual programming only, please return your registration form(s) and check(s) to the WTA office by Wednesday, September 23, 2026 to ensure you receive messages about where to download materials and how to connect to the live webinar/teleconference sessions in a timely fashion.

Registration and payment may also be submitted online on the WTA website, www.wisctowns.com. A 3.65% credit card processing convenience fee will be added for payments made via credit card.

Questions? Please email wtowns@wisctowns.com or call (715) 526-3157.

REACHING OUT



By **Jake Langenhahn**
Outreach Specialist

The WTA Mission and County Units

Sometime in the mid to late 2010s, the WTA began hosting Summer County Unit Leadership Meetings. Each summer, the WTA would host one of these meetings in each of the six WTA Districts. The purpose of these meetings was to offer resources to county unit leaders, understand what was currently going on at unit meetings, and collect best practices to share amongst county unit leaders. These meetings proved wildly successful. All county unit chairs, vice-chairs, secretaries, treasurers, and secretary-treasurers in the meeting's respective WTA District were invited. Unfortunately, the COVID-19 pandemic halted these gatherings. I'm happy to say that these meetings restarted in June 2026 and concluded in July 2026. The Outreach Specialist (myself) and Executive Director (Mike Koles) attended all of them. These meetings provided an opportunity for me to reflect on the importance of the county unit system, and the implementation of the WTA mission.



District 4 leaders engaging in discussion.

The WTA mission statement reads: “A statewide association providing education, legal information, and grassroots legislative advocacy to empower and inspire our members to leader in their communities.” The county unit meetings are one of the WTA’s best strategies used to implement this mission. A county unit meeting will have speakers that provide education to those in attendance. In addition, perhaps the educational program is legal in nature and is being provided by one of the WTA attorneys. Further, there are typically legislators (or their representatives) present at county unit meetings. The legislators provide legislative updates, and WTA members inform them about issues in town government. All of these functions are components of the WTA mission. Each county unit meeting gets us one step closer to accomplishing the WTA mission.



District 6 leaders receiving updates.

We regularly say that the county unit system is the “backbone” of the WTA. The WTA is always looking to strengthen that backbone, and I believe these Summer County Unit Leadership Meetings helped us get stronger. We will be hosting these meetings annually going forward. Lastly, I want to say thank you to all of the county unit leaders that were able to go to the Summer Unit Leadership Meetings. Mike and I learned a lot from your discussions, and we appreciate you taking time out of your busy schedules to attend.

Town Law Conference

Friday, October 30, 2026 - Virtual Event

\$175 Attorneys • \$60 Non-Attorney Municipal Officials
Register at: www.wisctowns.com

AGENDA

9:30am Welcome

9:40am-10:40am Regulating Short-Term Rentals - What Can You Do?

Presented by Atty. Matt Fleming, Murphy Desmond SC

10:40am-10:45am Break

**10:45am-11:45am The Long Arm of Municipal Law - Citations, Collections and Circuit Court:
Ordinance Enforcement Essentials**

Presented by Atty. Luke Martell, Municipal Law and Litigation Group SC

11:45am-1:00pm Lunch Break

1:00pm-2:00pm Can Your Community Regulate Data Centers?

With the surge in large-scale data center development, local governments are wondering if they can regulate data centers. This presentation will cover how local governments can regulate data centers including via zoning, development moratoria, licensing, and development agreements.

Presented by Atty. Eric Hagen, Boardman Clark LLP

2:00pm-2:05pm Break

**2:05pm-3:05pm Order in the Town Hall! - Conducting Effective Public Hearings and Turning Them
Into Good Decisions**

Conducting orderly and effective public hearings is often one of the greatest challenges for town officials, and converting public hearing evidence into defensible decisions is perhaps more difficult than ever, particularly in light of 2017 Wisconsin Act 67. This session will discuss practical suggestions for conducting public hearings that are organized and free from disruption as well as how to use the evidence you have gathered to make a sound decision that represents the Town's reasoned judgment rather than its will.

Presented by Atty. Matt Parmentier, Dempsey Law Firm LLP

This program will be submitted to the Wisconsin Board of Bar Examiners for 4.5 CLE credits.

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By: Melissa Kono, UW Ext./WTA Clerk Specialist

The August Partisan Primary

In Wisconsin, the partisan primary for the fall general election is held the second Tuesday in August of even numbered years, the outcome of this primary determining the candidates for the November election, held the first Tuesday after the first Monday in November of even years. Due to its infrequency and partisan structure, it can be confusing for clerks, election inspectors, and voters alike to be well-versed on the guidance and somewhat unique nature of the August primary.

Wisconsin as a primary trailblazer

In 1903, Wisconsin was the first state to adopt a primary election system in which candidates are directly chosen by the voters instead of through caucuses or conventions, as was common practice at the time and prone to corruption by party leaders. The effort to enact a statewide primary was led by then- Wisconsin Governor Robert M. La Follette, and by the end of World War I all but four states had adopted the primary system.ⁱ Always the innovator, Wisconsin took the creation of the primary election a step further by implementing an open primary system. Unlike in many other states where voters must first register with a political party and then may only vote for that party during the primary, in Wisconsin's open primary system electors are able to do this in secret without declaring or registering with a party in order to receive their ballot. Instead, the ballot contains the candidates organized by political party and voters are to select the party which they would like to vote for in the privacy of the voting booth. In the general election in November, the ballot is organized by office such as Governor or Sheriff and voters may select the candidate of their choice for each race, regardless of political party. While this may seem straightforward, it can be confusing to voters to be limited to voting within one party in the partisan primary.

Why are County Constitutional Offices partisan?

Candidates for county constitutional offices appear on the August partisan primary ballot. Article VI, § 4 and Article VII, § 12 of the Wisconsin Constitution provide for the election and appointment of the county officers of clerk of courts, sheriff, and coroner to be held at the same time as the governor. Likewise, the election of county constitutional offices of district attorney, register of deeds, county clerk, and treasurer occur in presidential election years. The county constitutional offices are partisan due to the placement on the ballot for the fall general election held in November of even years, which is a partisan election. Although many see the county constitutional offices as non-partisan in their operation, candidates running for county constitutional offices must declare a political party (or run as an independent candidate in November) for the purposes of partisan primary.

August Partisan Primary races in 2026

The ballot for the August partisan primary is daunting as it includes federal, state, and county races with several political parties represented, in addition to any local referenda. The Republican, Democratic,

Constitution, Libertarian, and Green Parties are represented on the ballot and include the races for:

- Governor
- Lieutenant Governor
- Wisconsin Attorney General, Secretary of State, and Treasurer
- Representative to U.S. Congress
- Wisconsin State Senate seats in odd-numbered districts
- Representative to Assembly, and
- County Constitutional Offices of Clerk of Courts, Sheriff, and Coroner (if applicable)

The candidate receiving the most votes in their party race advance to the November election, and fortunately for voters and election workers alike, the ballot becomes much more concise.

Crossover voting

In partisan primary elections, voters may only vote for candidates in one party, indicated by selecting the party and then voting the section of the ballot for that party. Voting for more than one party in a partisan election is known as crossover voting and is not permitted in this type of election. While voters may indicate their party preference on the ballot by selecting a party, failure to designate a preference does not invalidate any votes cast by an elector. See Wis. Stat. 5.81(4). Furthermore, per Wis Stat 7.50(1)(d), if an elector does not designate a preference and selects candidates of more than one recognized political party, no votes cast by the elector for any candidate for partisan office are valid. Votes for other candidates and votes on ballot questions, if any, shall be counted if otherwise valid.

Electronic voting equipment utilized at polling places in Wisconsin contain built-in features designed to prevent crossover voting. Depending on the type of voting equipment utilized, voters may be notified of an error with an audible warning and displayed message that the ballot contains a crossover vote. Some types of electronic voting equipment do not allow a voter to crossover vote by only displaying the candidates in the party the voter has selected. These helpful features help ensure ballots are accurate and can be counted. Due to the confusing ballot layout for the August primary, there is a greater likelihood of error on the part of the voter, especially for those voting absentee. If voter intent can be ascertained, due to the voter making a party selection, or in the absence of party selection, the election inspectors can reasonably determine voter intent, the ballot may need to be remade so that it can be read by the tabulator. Remaking procedures are outlined in the new Election Law and Administration in Wisconsin Manual: <https://elections.wi.gov/elaw>.

Due the length and complexity of the partisan primary ballot, I task an election worker with issuing instructions to each voter explaining to vote for only one party, indicate party preference by filling in the circle next to the party, and pointing out any referenda which are usually located at the end of the ballot. While a bit tedious, I find it alleviates mistakes made by voters, eliminating excessive spoiled ballots and ensuring smoother end of night procedures. Electors who make a mistake on the ballot may be reissued a ballot up to three times, see Wis Stat 6.80(2)(c). The ballots should be spoiled by making a tear and then placed in an envelope marked “Spoiled ballots.” Because voters are more likely to make errors in partisan primaries with crossover voting, having extra ballots on hand is advised.

¹ Buenker, John D., and William Fletcher Thompson. *History of Wisconsin: The Progressive Era, 1893-1914*. Madison: Wisconsin Historical Society, 1998.

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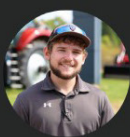
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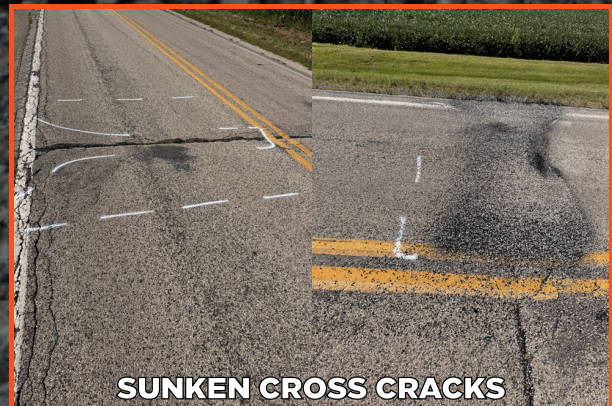
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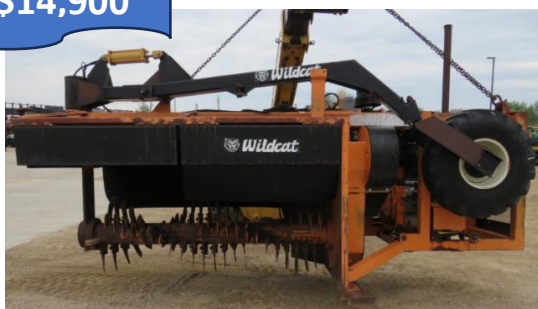
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| ◆ Chip Sealing | ◆ Roadway Striping | ◆ Micro Surfacing | ◆ Spray Injection Patching |
| ◆ Saw & Seal Joints | ◆ Infrared Patching | ◆ Rejuvenator Treatments | ◆ Epoxy Surface Treatment (Bridge Deck) |
| ◆ Line Painting | ◆ Paint Removal | ◆ Concrete Repair | ◆ High Friction Surface Treatment |

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MANAGE YOUR TOWN'S LARGEST ASSET



ROAD SURFACE CONDITION

Evaluate current asphalt surface conditions and provide a cost-effective maintenance plan that will improve the longevity of your town roads.



ROADWORK BID LETTING

Provide guidance throughout the bid letting process; from development of documents to comparison of bids received. Ensure that all specifications are met and that each contractor is submitting uniform information, making cost comparison effortless.



PASER RATINGS

Provide and submit PASER ratings to the Wisconsin Department of Transportation to provide a credible analysis of road conditions, as required by the WisDOT every two years. These ratings are important in extending the life of roads, by impacting road maintenance methods.



INVENTORY AND MAPPING

Inventory, mapping and condition report of roads, culverts and signage. Having an accurate record of current conditions lets you plan for the future by prioritizing your needs.



DO YOU...

- ☐ Know the conditions of all your roads?
- ☐ Know how many culverts you have and where they are located?
- ☐ Know if any of your town's culverts are at risk of failing?
- ☐ Have a complete inventory and assessment of all your road signs?

As a recommended service provider for the Wisconsin Towns Association, Delmore Consulting can help answer these questions.



Delmore Consulting

Comprehensive Road Management Services

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EXCLUSIVELY ENDORSED BY THE
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We know the issues you face every day. Freezing in winter that will turn a smooth road into rubble at first thaw. Roadside right-a-ways that need to be maintained and zoning and budget issues that seem to never end. Road equipment must be in good repair and ready for anything Mother Nature sends your way.

Since 2003, Rural Mutual Insurance has been the endorsed carrier for the Wisconsin Towns Association. We insure more Wisconsin towns than any other insurance company.

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Premiums Paid Here, Stay Here to Keep Wisconsin Strong

