Section 60.47 - Public contracts and competitive bidding(1) DEFINITIONS. In this section: (a) "Public contract" means a contract for the construction, execution, repair, remodeling or improvement of any public work or building or for the furnishing of materials or supplies, with an estimated cost greater than \$5,000.(b) "Responsible bidder" means a person who, in the judgment of the town board, is financially responsible and has the capacity and competence to faithfully and responsibly comply with the terms of the public contract.(2) NOTICE; ADVERTISEMENT FOR BIDS. Except as provided in subs. (4) and (5):(a) No town may enter into a public contract with an estimated cost of more than \$5,000 but not more than \$25,000 unless the town board, or a town official or employee designated by the town board, gives a class 1 notice under ch. 985 before execution of that public contract.(b) No town may enter into a public contract with a value of more than \$25,000 unless the town board, or a town official or employee designated by the town board, advertises for proposals to perform the terms of the public contract by publishing a class 2 notice under ch. 985. The town board may provide for additional means of advertising for bids.(3) CONTRACTS TO LOWEST RESPONSIBLE BIDDER. The town board shall let a public contract for which advertising for proposals is required under sub. (2) (b) to the lowest responsible bidder. Section 66.0901 applies to public contracts let under sub. (2) (b).(4) CONTRACTS WITH GOVERNMENTAL ENTITIES. This section does not apply to public contracts entered into by a town with a municipality, as defined under s. 66.0301(1) (a) .(5) EXCEPTION FOR EMERGENCIES AND DONATED MATERIALS AND LABOR. This section is optional with respect to public contracts for the repair and construction of public facilities when damage or threatened damage to the facility creates an emergency, as declared by resolution of the town board, that endangers the public health or welfare of the town. This subsection no longer applies when the town board declares that the emergency no longer exists. This section is optional with respect to a public contract if the materials related to the contract are donated or if the labor that is necessary to execute the public contract is provided by volunteers.(6) APPLICATION TO WORK BY TOWN. This section does not apply to any public work performed directly by the town.