2026 Village of Fontana
General Fund Budget

VILLAGE OF
FONTANA
on-Geneva-Lake

2026 Village of Fontana General Fund Budget

New Initiatives in 2026

- Remove garbage and recycling from the levy taking a reduction and add to tax bills as a special charge
- Maintain health insurance coverage for employees with only a slight increase by enacting an 80/20 premium split
- Implement an Intergovernmental agreement to provide rescue services to Town of Walworth with a sub-contract with Town of Delavan

2026 Budget Goals

- Continue Intergovernmental agreement to provide rescue services to Williams Bay
- Maintain a steady mill rate
- Maintain staffing with a 3% wage increase except for collective bargaining
- Maintain debt ratio not to exceed 50% of the State Debt Capacity (5% of equalized value)
- Maintain fund balance of 30% of total general fund annual revenue including both levy and non-levy revenue.

VILLAGE OF FONTANA on-Geneva-Lake

2026 Village of Fontana General Fund Budget

Account Title	2026 Budget	2025 Budget	2026/2025 Budget Variance	2026-2025 Budget Difference
2026 Special Charge Budget Summary				
GENERAL FUND REVENUE				
TOTAL PROPERTY TAX	$ 5,086,324.00	$ 5,051,679.00	0.69%	$ 34,645.00
TOTAL OTHER TAX	$ 794,276.00	$ 803,681.00	-1.17%	$ (9,405.00)
TOTAL INTERGOVERNMENTAL REVENUE	$ 1,032,019.65	$ 863,696.44	19.49%	$ 168,323.21
TOTAL LICENSES AND PERMITS	$ 228,050.00	$ 202,650.00	12.53%	$ 25,400.00
TOTAL REGULATIONS (FINES AND FORFEITURES)	$ 114,000.00	$ 119,000.00	-4.20%	$ (5,000.00)
TOTAL PUBLIC CHARGES	$ 1,214,597.00	$ 1,119,350.00	8.51%	$ 95,247.00
TOTAL MISCELLANEOUS PUBLIC CHARGES	$ 494,904.00	$ 21,000.00	2256.69%	$ 473,904.00
TOTAL COMMERCIAL REVENUE	$ 196,649.34	$ 193,757.87	1.49%	$ 2,891.47
USE OF FUND BALANCE	$ 18,144.03	$ 32,514.84	-44.20%	$ (14,370.81)
TOTAL MISCELLANEOUS REVENUE	$ 728,000.00	$ 455,384.84	59.86%	$ 272,615.16
TOTAL RESCUE REVENUE	$ 2,836,725.00	$ 2,549,849.00	11.25%	$ 286,876.00
TOTAL GENERAL FUND REVENUE (Levy and Bonding OUT)	**$ 6,934,365.02**	**$ 6,360,883.99**	**9.02%**	**$ 573,481.03**

2026 Village of Fontana General Fund Budget

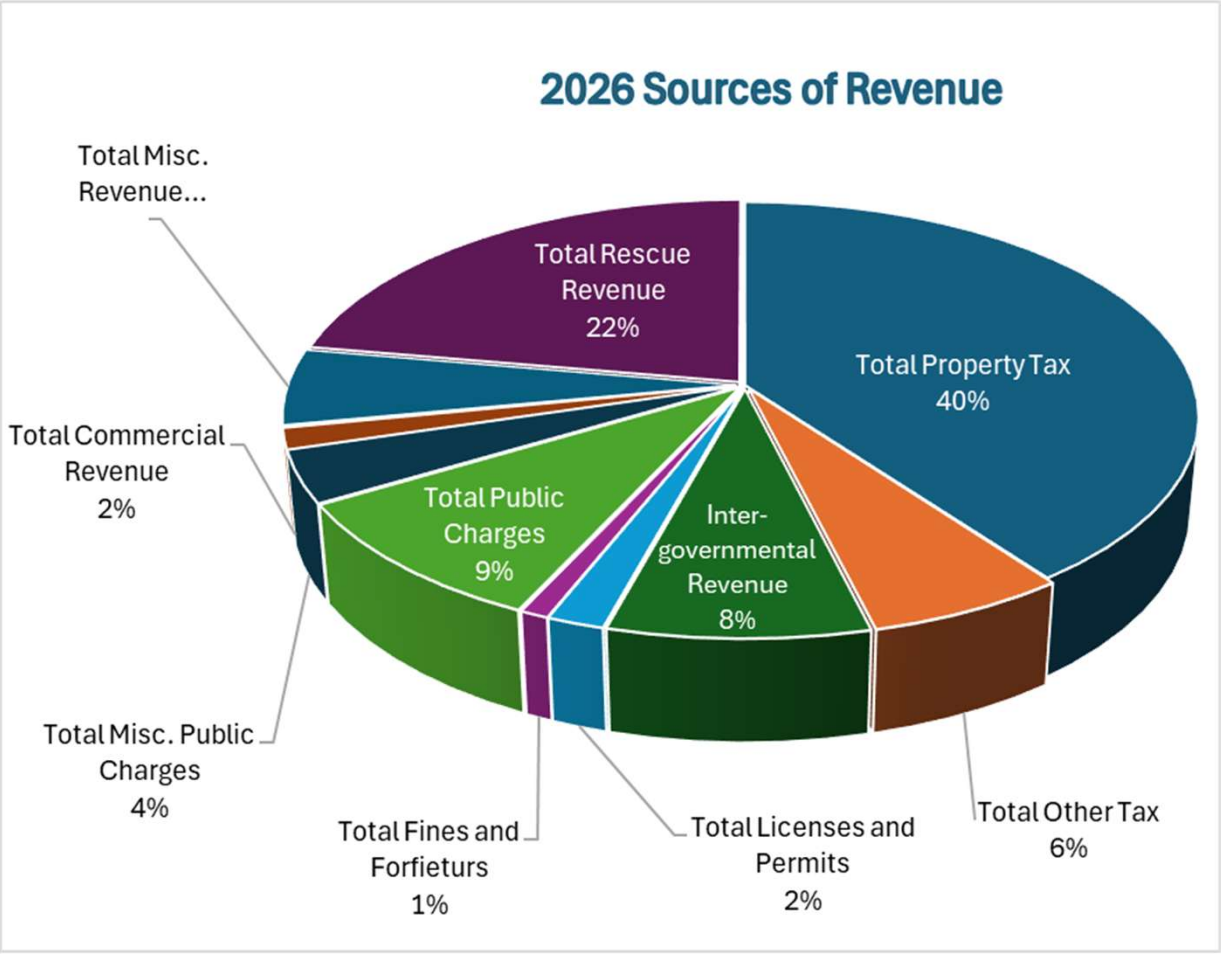
	2026 Special Charge Budget Summary			
Account Title	2026 Budget	2025 Budget	2026/2025 Budget Variance	2026-2025 Budget Difference
GENERAL FUND EXPENSES				
TRUSTEE	$ 40,711.46	$ 40,291.20	1.04%	$ 420.26
PRESIDENT	$ 11,516.26	$ 11,516.26	0.00%	$ -
COURT	$ 55,650.33	$ 44,146.56	26.06%	$ 11,503.77
LEGAL	$ 101,000.00	$ 123,000.00	-17.89%	$ (22,000.00)
ADMINISTRATOR	$ 113,766.18	$ 124,224.46	-8.42%	$ (10,458.28)
CLERK/TREASURER	$ 290,840.80	$ 259,910.66	11.90%	$ 30,930.14
ELECTION	$ 12,600.00	$ 7,500.00	68.00%	$ 5,100.00
ACCOUNTING AND ASSESSMENT	$ 91,625.00	$ 68,300.00	34.15%	$ 23,325.00
VILLAGE HALL	$ 64,933.67	$ 65,842.72	-1.38%	$ (909.05)
SAFETY BUILDING	$ 46,600.00	$ 96,000.00	-51.46%	$ (49,400.00)
PARK HOUSE	$ 500.00	$ 500.00	0.00%	$ -
PUBLIC WORKS BUILDING	$ 41,000.00	$ 41,000.00	0.00%	$ -
OTHER BUILIDNGS	$ 14,307.59	$ 15,053.36	-4.95%	$ (745.77)
DUCK POND	$ 7,550.00	$ 7,300.00	3.42%	$ 250.00
CELL TOWER	$ -	$ -	0.00%	$ -
INSURANCE, JUDGEMENTS & LOSSES	$ 41,844.00	$ 40,000.00	4.61%	$ 1,844.00
Total General Government Expense	$ 934,445.29	$ 944,585.22	-1.07%	$ (10,139.93)
POLICE DEPARTMENT	$ 1,527,186.04	$ 1,494,932.90	2.16%	$ 32,253.14
LAKE SAFETY	$ 146,380.00	$ 121,150.00	20.83%	$ 25,230.00
FIRE DEPARTMENT	$ 372,584.00	$ 215,233.00	73.11%	$ 157,351.00
EMERGENCY GOVERNMENT	$ 1,492,451.00	$ 1,506,506.00	-0.93%	$ (14,055.00)
BUILDING INSPECTION	$ 208,550.00	$ 192,250.00	8.48%	$ 16,300.00
TOTAL RESCUE EXPENSE	$ 2,574,385.00	$ 2,356,705.06	9.24%	$ 217,679.94
Total Public Safety Expense	$ 6,321,536.04	$ 5,886,776.96	7.39%	$ 434,759.08

2026 Village of Fontana General Fund Budget

2026 Special Charge Budget Summary

Account Title	2026 Budget	2025 Budget	2026/2025 Budget Variance	2026-2025 Budget Difference
ENGINEERING	$ 30,000.00	$ 12,600.00	138.10%	$ 17,400.00
HIGHWAY MAINTENANCE	$ 1,321,994.12	$ 725,068.98	82.33%	$ 596,925.14
SNOW AND ICE	$ 82,368.31	$ 43,500.00	89.35%	$ 38,868.31
STREET SWEEPNIG	$ 23,738.57	$ -	0.00%	$ 23,738.57
STREET LIGHTING	$ 54,500.00	$ 47,500.00	14.74%	$ 7,000.00
PARKING	$ 23,500.00	$ 23,500.00	0.00%	$ -
DOCKS & HARBORS	$ 120,000.00	$ 121,000.00	-0.83%	$ (1,000.00)
REFUSE AND RECYCLE	$ 594,983.47	$ 499,629.39	19.08%	$ 95,354.08
BRUSH AND INSECT CONTROL	$ 11,000.00	$ 11,000.00	0.00%	$ -
Total Public Works Expense	$ 2,262,084.47	$ 1,483,798.37	52.45%	$ 778,286.10
LIBRARY	$ 412,194.16	$ 394,680.97	4.44%	$ 17,513.19
PARKS	$ 124,870.93	$ 121,674.86	2.63%	$ 3,196.07
PARK COMMISSION	$ 139,550.00	$ 152,500.00	-8.49%	$ (12,950.00)
BEACH	$ 122,153.51	$ 118,560.22	3.03%	$ 3,593.29
RECREATION	$ 10,000.00	$ 7,000.00	42.86%	$ 3,000.00
LAUNCH	$ 70,231.24	$ 76,000.00	-7.59%	$ (5,768.76)
Total Cultural and Recreation Expenses	$ 878,999.84	$ 870,416.05	0.99%	$ 8,583.79
TOURISM	$ 313,602.00	$ 313,602.00	0.00%	$ -
DEVELOPMENT	$ 134,779.18	$ 131,911.00	2.17%	$ 2,868.18
Total Conservation & Development	$ 448,381.18	$ 445,513.00	0.64%	$ 2,868.18
TOTAL DEBT SERVICE	$ 1,721,242.20	$ 1,513,820.11	13.70%	$ 207,422.09
TOTAL MISC. EXPENSES	$ 177,000.00	$ 26,000.00	580.77%	$ 151,000.00
Total Debt Service and Misc. Expenses	$ 1,898,242.20	$ 1,539,820.11	23.28%	$ 358,422.09

2026 Village of Fontana General Fund Budget



2026 Increases:

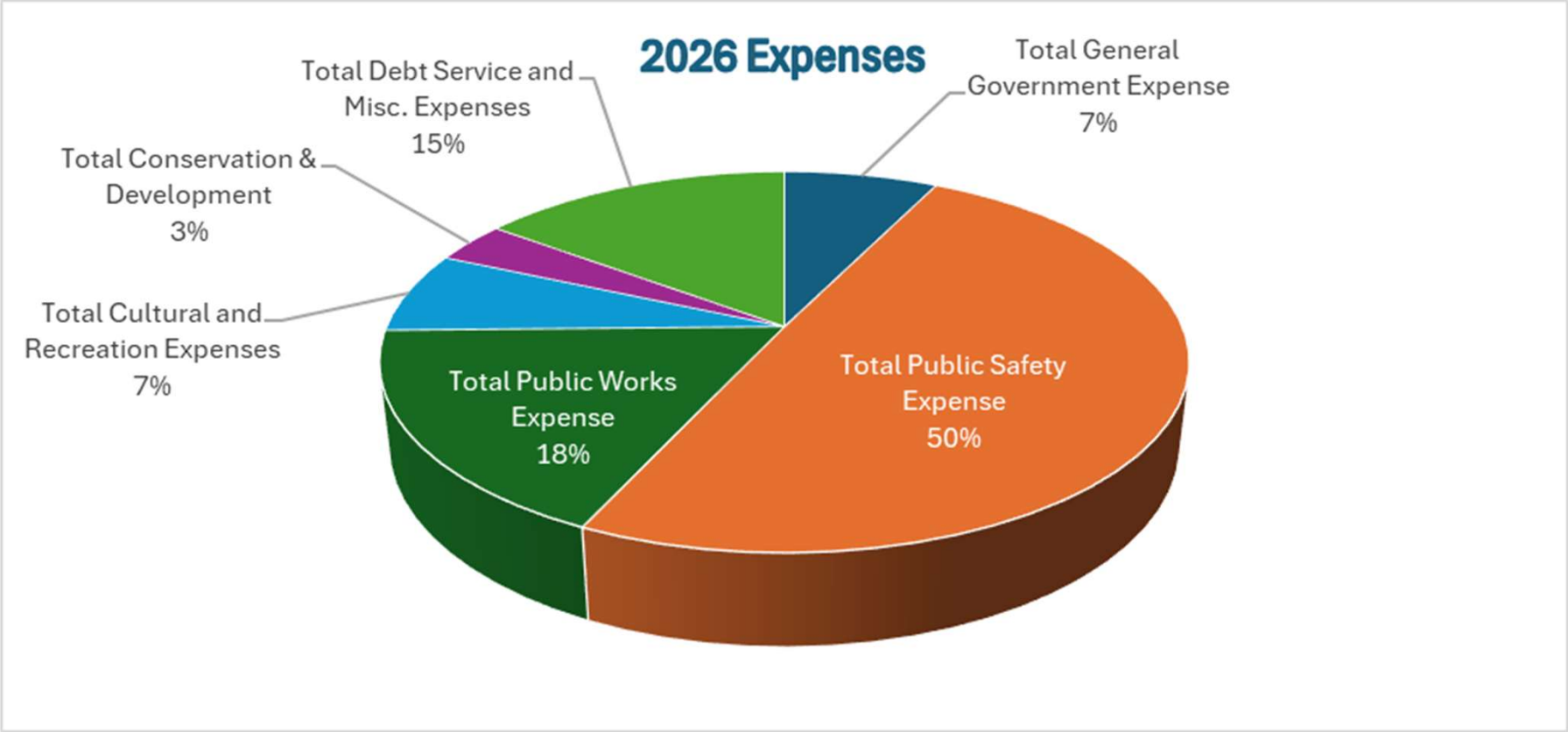
Property Tax +$34.645

Internal Government +$168,323

Total Public Charges +$95,247

Rescue Revenue +$286,876

2026 Village of Fontana General Fund Budget



2026 Village of Fontana General Fund Budget

Village of Fontana 2026 Budget	SPECIAL CHARGE Garbage and Recycling OUT - PAYROLL ONLY			
Account Title	2026 Budget	2025 Budget	Previous Year Final (2024)	Previous 2nd Year Final (2023)
Total General Government Payroll	$ 422,130.10	$ 399,320.52	$ 366,379.53	$ 385,730.09
Total Public Safety Payroll	$ 3,730,677.04	$ 3,364,861.96	$ 2,621,509.56	$ 2,291,227.55
Total Public Works Payroll	$ 537,643.47	$ 520,041.37	$ 523,269.33	$ 620,715.77
Total Cultural and Recreation Payroll	$ 544,899.84	$ 505,066.05	$ 403,406.82	$ 381,555.91
TOTAL PAYROLL EXPENSES	$ 5,235,350.45	$ 4,789,289.90	$ 3,914,565.24	$ 3,679,229.32
TOTAL GENERAL FUND EXPENSES (Bonding OUT)	$ 12,020,689.02	$ 11,170,909.71	$ 10,817,905.45	$ 8,671,814.61
Payroll vs Total General Fund Expenses	43.55%	42.87%	36.19%	42.43%

AI Overview

In Wisconsin, payroll and fringe benefits combined often account for a significant portion of municipal expenditures, typically ranging from **30% to over 60% of total expenses**, depending on the specific municipality type (city, village, town) and its primary service areas.

While a precise statewide average percentage for all municipalities across all years is not a single reported figure in the search results, the following details provide context:

2026 Village of Fontana General Fund Budget

Village of Fontana
Capital Improvement Plan

Projects	Purpose/Dept.	2026	2027	2028	2029	2030	Totals
Vehicles							
Utility Truck	DPW/Highway		$ 68,000.00				*$68,000*
Ambualnce	EMS/Fire Dept.		$ 341,000.00				*$341,000*
Power Load System	EMS/Fire Dept.		$ 31,000.00				*$31,000*
Power Cot & Accessories	EMS/Fire Dept.		$ 35,000.00				*$35,000*
Equipment Replacement							*$0*
Leaf Vac	DPW/Highway	$ 311,856.00					*$311,856*
Tractor/Road Side Mower	DPW/Highway		$ 105,000.00				*$105,000*
Extraction Equipment/Hydraulic Tools	EMS/Fire Dept.	$ 50,000.00					*$50,000*
Drone (REMOVED $20K)	EMS/Fire Dept.						*$0*
Improvements							*$0*
419 - 421 S. Lakeshore Drive	Infrastructure	$ 195,000.00					*$195,000*
Water Tower Inspections	Infrastructure	$ 10,000.00					*$10,000*
Hwy 67 Fen Path	Infrastructure	$ 130,000.00					*$130,000*
Buena Vista Public Utility Rehab	Infrastructure	$ 1,923,000.00					*$1,923,000*
N. Lakeshore Dr Water Main Loop	Infrastructure	$ 1,596,000.00					*$1,596,000*
N. Lakeshore Dr & Stearns Rd Pavement Maintenance	Infrastructure	$ 130,000.00					*$130,000*
Other Capital							*$0*
K12-Rescue Saws	EMS/Fire Dept.	$ 10,000.00					*$10,000*
		$ 4,355,856.00	$ 580,000.00	$ -	$ -	$ -	$4,935,856

Approved 11/10/2025

2026 Village of Fontana General Fund Budget

Table 5

General Obligation Debt Capacity Analysis - Impact of Financing Plan

Village of Fontana, WI

$5,065,000 is TOTAL DEBT (includes utility debt)

Existing Debt					Proposed Debt				
Year Ending	Projected Equalized Value (TID IN)[1]	Debt Limit	Existing Principal Outstanding	% of Limit	2026 G.O. Notes	Combined Principal Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2025	2,685,104,800	134,255,240	33,789,529	25%		$33,789,529	25%	$100,465,711	2025
2026	2,826,452,811	141,322,641	30,312,709	21%	5,065,000	$35,377,709	25%	$105,944,932	2026
2027	2,975,241,596	148,762,080	26,891,016	18%	4,940,000	$31,831,016	21%	$116,931,064	2027
2028	3,131,882,850	156,594,143	25,877,392	17%	4,720,000	$28,597,392	18%	$127,995,750	2028
2029	3,296,728,886	164,836,444	20,766,446	13%	4,495,000	$25,261,446	15%	$139,574,999	2029
2030	3,470,273,721	173,513,686	17,862,357	10%	4,265,000	$22,127,357	13%	$151,386,329	2030
2031	3,652,954,221	182,647,711	15,798,165	9%	4,025,000	$19,823,165	11%	$162,824,546	2031
2032	3,845,251,301	192,262,565	13,734,235	7%	3,780,000	$17,514,235	9%	$174,748,330	2032
2033	4,047,671,192	202,383,560	11,720,211	6%	3,530,000	$15,250,211	8%	$187,133,348	2033
2034	4,260,746,775	213,037,339	10,008,565	5%	3,275,000	$13,283,565	6%	$199,753,773	2034
2035	4,485,038,982	224,251,949	8,250,173	4%	3,005,000	$11,255,173	5%	$212,996,776	2035
2036	4,721,138,272	236,056,914	6,715,000	3%	2,730,000	$9,445,000	4%	$226,611,914	2036
2037	4,969,666,189	248,483,309	5,210,000	2%	2,500,000	$7,710,000	3%	$240,773,309	2037
2038	5,231,276,995	261,563,850	3,860,000	1%	2,265,000	$6,125,000	2%	$255,438,850	2038
2039	5,506,659,392	275,332,970	2,755,000	1%	2,020,000	$4,775,000	2%	$270,557,970	2039
2040	5,796,538,338	289,826,917	1,760,000	1%	1,765,000	$3,525,000	1%	$286,301,917	2040
2041	6,101,676,954	305,083,848	1,435,000	0%	1,500,000	$2,935,000	1%	$302,148,848	2041
2042	6,422,878,533	321,143,927	1,095,000	0%	1,225,000	$2,320,000	1%	$318,823,927	2042
2043	6,760,988,652	338,049,433	745,000	0%	935,000	$1,680,000	0%	$336,369,433	2043
2044	7,116,897,403	355,844,870	380,000	0%	635,000	$1,015,000	0%	$354,829,870	2044
2045	7,491,541,733	374,577,087	(0)	0%	325,000	$325,000	0%	$374,252,087	2045
2046	7,885,907,913	394,295,396		0%	0	$0	0%	$394,295,396	2046
2047	8,301,034,129	415,051,706		0%	0	$0	0%	$415,051,706	2047

Notes:

1) Projected TID IN EV based on 5-year discounted average at 5.26% annual inflation.

Fontana, WI 2026 GO Prom Notes 11-14-2025.xlsx
Prepared 11/21/2025

EHLERS PUBLIC FINANCE ADVISORS

Proposed Debt $5,065,000 is total 2026-2027 debt including utility projects

2026 Village of Fontana General Fund Budget

Taxing Jurisdiction	Number	Tax Levy-TID IN	Tax Base-Assessed Value TID IN	2025/26 Tax Rate	2025 Tax Mill Rate	2024 Tax Mill Rate	Difference 24/25	2023 Tax Mill Rate	Difference 23/25
State of Wisconsin	SWI	$0.00	$2,504,182,522.00	$0.000000000	$0.000000	$0.000000	$0.000000	$0.000000	$0.000000
County of Walworth	64	$5,883,719.93	$2,504,182,522.00	$0.002349557	$2.349557	$2.265403	$0.084154	$3.633482	-$1.283925
Village of Fontana	126	$5,450,997.98	$2,504,182,522.00	$0.002176757	$2.176757	$2.216174	-$0.039417	$3.616803	-$1.440046
Gateway Tech Institute	0600	$1,422,588.92	$2,504,182,522.00	$0.000568085	$0.568085	$0.552353	$0.015732	$0.858583	-$0.290498
Big Foot Union High School	6013	$4,319,230.78	$2,504,182,522.00	$0.001724807	$1.724807	$1.746484	-$0.021677	$3.149299	-$1.424492
Sub Total		$17,076,537.60		$0.006819206	$6.819206000				

(TID In)

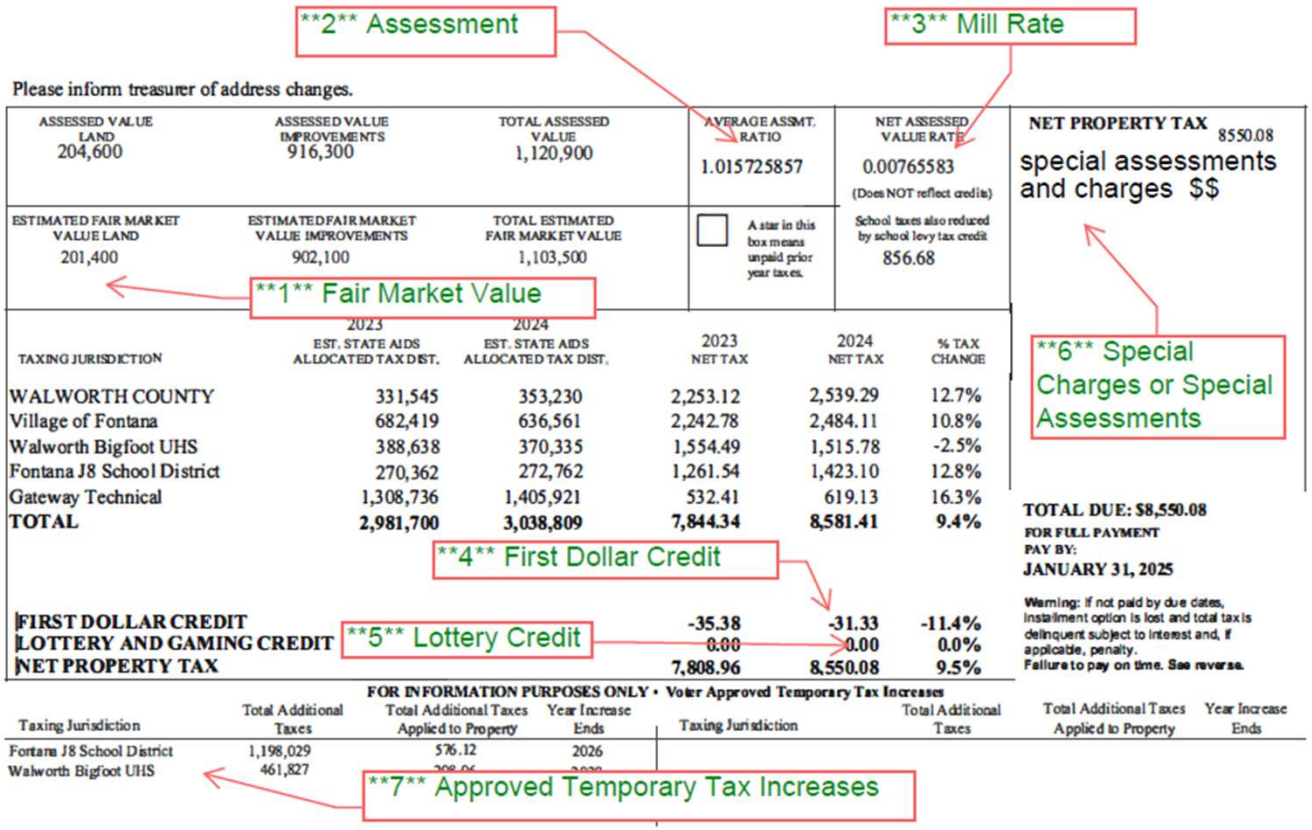
State of Wisconsin	*$ None*
Walworth County	*$ 5,883,720*
Village of Fontana on Geneva Lake	*$ 5,450,998*
Gateway Technical College	*$ 1,422,589*
Big Foot Union High School	*$ 4,319,231*
Joint #1 Walworth School District	*$ 197,531*
Joint #6 Linn School District	*$ 189,797*
Joint #8 Fontana School District	*$ 3,934,029*

VILLAGE OF FONTANA on-Geneva-Lake

2026 Village of Fontana General Fund Budget

Walworth County	28%	Big Foot High School	20%
Village of Fontana	25%	Local Elementaries	20%
Gateway Tech	7%		

2026 Village of Fontana General Fund Budget



1 Fair Market Value: Property assessed value divided by the Assessment Ratio.

2 Assessment Ratio: Relationship between the assessed value and equalized value of all taxable property in the municipality.

3 Net Assessed Value Rate: Known as the Mill Rate, is the rate applied to all taxed properties determined by the budget/levy divided by the total assessed value of the municipality.

4 First Dollar Credit: A reduction on the tax bill for all Wisconsin residents that have an improvement on their real property.

5 Lottery Credit: A credit offered by the lottery to all Wisconsin residents for their primary residence.

6 Special Assessment or charge: An additional charge levied by the municipality for specific needs. It may be levied on all or specific parcels. This section may also show the collection of delinquent utility or other fees.

7 Approved Temporary Tax Increases: Shows additional collected referendum taxes approved through a vote.

2026 Village of Fontana General Fund Budget

Property Tax Payment Options – Full payment or First Installment

- **Check by Mail** – Remember to endorse your escrow check
  **** If you would like a receipt returned to you, please include a self-addressed stamped envelope!
- **Check by Drop box** – at front entrance or court entrance
- **Check or Cash** – in person at the Village Hall
- **Online** - Walworth County Land Records Suite
  - E-check or Debt/Credit Card – small processing fee will be disclosed before you check out.

To make a payment online visit the Walworth County Land Records Suite at

https://ascent.co.walworth.wi.us/LandRecords

- Change the "Municipality" to "Village of Fontana" using the drop-down option.
- Enter your street number, (less is better), click "Find Now".
- Click your parcel number in red.
- Scroll down and click "pay taxes".
- From this site you can also view your tax bill, see your transaction history or change your mailing address.

VILLAGE OF FONTANA on Geneva Lake