

## JOHNSON COUNTY

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$16,134,450 (GENERAL OBLIGATION ESSENTIAL COUNTY PURPOSES)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "Essential County Purposes Loan Agreement") in a principal amount not to exceed \$16,134,450 for the purpose of paying costs, to that extent, of the following projects:

Various County insurance programs \$15,359,450  
Grant to Housing Trust of Johnson County \$775,000

The Essential County Purposes Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Essential County Purposes Loan Agreement will be \$147.13. The Board of Supervisors may determine for any fiscal year while the Essential County Purposes Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Essential County Purposes Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the Essential County Purposes Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$600,000 (GENERAL OBLIGATION EMERGENCY BASIS BUILDING RESTORATION)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "Emergency Basis Building Restoration Loan Agreement") in a principal amount not to exceed \$600,000, for the purpose of paying costs, to that extent, of emergency basis building restoration to the dilapidated County jail building.

The Emergency Basis Building Restoration Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Emergency Basis Building Restoration Loan Agreement will be \$5.47. The Board of Supervisors may determine for any fiscal year while the Emergency Basis Building Restoration Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Emergency Basis Building Restoration Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the Emergency Basis Building Restoration Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$360,000 (GENERAL OBLIGATION EMERGENCY STORAGE BUILDING IMPROVEMENTS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "Emergency Management Agency Storage Building Improvements Loan Agreement") in a principal amount not to exceed \$360,000, for the purpose of paying costs, to that extent, of constructing and equipping improvements to the Emergency Management Agency storage building.

The Emergency Management Agency Storage Building Improvements Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Emergency Management Agency Storage Building Improvements Loan Agreement will be \$3.28. The Board of Supervisors may determine for any fiscal year while the Emergency Management Agency Storage Building Improvements Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Emergency Management Agency Storage Building Improvements Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the Emergency Management Agency Storage Building Improvements Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$75,000 (GENERAL OBLIGATION COUNTY BUILDING ADA IMPROVEMENTS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "County Building ADA Improvements Loan Agreement") in a principal amount not to exceed \$75,000, for the purpose of paying costs, to that extent, of making ADA improvements to County buildings. The County Building ADA Improvements Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the County Building ADA Improvements Loan Agreement will be \$0.68. The Board of Supervisors may determine for any fiscal year while the County Building ADA Improvements Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the County Building ADA Improvements Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the County Building ADA Improvements Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$898,700 (GENERAL OBLIGATION INFORMATION TECHNOLOGY IMPROVEMENTS AND EQUIPMENT)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "Information Technology Improvements and Equipment Loan Agreement") in a principal amount not to exceed \$898,700, for the purpose of paying costs, to that extent, of making improvements to and acquiring information technology equipment for County buildings.

The Information Technology Improvements and Equipment Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Information Technology Improvements and Equipment Loan Agreement will be \$8.19. The Board of Supervisors may determine for any fiscal year while the Information Technology Improvements and Equipment Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Information Technology Improvements and Equipment Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the Information Technology Improvements and Equipment Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$400,000 (GENERAL OBLIGATION JECC FACILITY GEOTHERMAL HEAT PUMP SYSTEM IMPROVEMENTS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "JECC Facility Geothermal Heat Pump System Improvements Loan Agreement") in a principal amount not to exceed \$400,000, for the purpose of paying costs, to that extent, of replacing the geothermal heat pump system at the JECC Facility.

The JECC Facility Geothermal Heat Pump System Improvements Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the JECC Facility Geothermal Heat Pump System Improvements Loan Agreement will be \$3.65. The Board of Supervisors may determine for any fiscal year while the JECC Facility Geothermal Heat Pump System Improvements Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the JECC Facility Geothermal Heat Pump System Improvements Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the JECC Facility Geothermal Heat Pump System Improvements Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$40,000 (GENERAL OBLIGATION SEATS CUT-AWAY PARATRANSIT BUS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "SEATS Cutaway Paratransit Bus Loan Agreement") in a principal amount not to exceed \$40,000, for the purpose of paying costs, to that extent, of acquiring a cutaway paratransit bus for the County SEATS Department.

The SEATS Cutaway Paratransit Bus Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the SEATS Cutaway Paratransit Bus Loan Agreement will be \$0.36. The Board of Supervisors may determine for any fiscal year while the SEATS Cutaway Paratransit Bus Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the SEATS Cutaway Paratransit Bus Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the SEATS Cutaway Paratransit Bus Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$300,000 (GENERAL OBLIGATION GENERAL COUNTY REPAIRS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "General County Repairs Loan Agreement") in a principal amount not to exceed \$300,000, for the purpose of paying costs, to that extent, of various general repairs at various County buildings.

The General County Repairs Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the General County Repairs Loan Agreement will be \$2.74. The Board of Supervisors may determine for any fiscal year while the General County Repairs Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the General County Repairs Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the General County Repairs Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$200,000 (GENERAL OBLIGATION PEACE OFFICER/EMERGENCY SERVICES COMMUNICATION EQUIPMENT)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Health and Human Services Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "Peace Officer/Emergency Services Communication Equipment Loan Agreement") in a principal amount not to exceed \$200,000, for the purpose of paying costs, to that extent, of acquisition of peace officer and other emergency services communication equipment and systems.

The Peace Officer/Emergency Services Communication Equipment Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Peace Officer/Emergency Services Communication Equipment Loan Agreement will be \$1.82. The Board of Supervisors may determine for any fiscal year while the Peace Officer/Emergency Services Communication Equipment Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the Peace Officer/Emergency Services Communication Equipment Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the Peace Officer/Emergency Services Communication Equipment Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$1,200,000 (GENERAL OBLIGATION COURTHOUSE RENOVATION AND IMPROVEMENTS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Administration Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "Courthouse Renovation and Improvements Loan Agreement") in a principal amount not to exceed \$1,200,000, for the purpose of paying costs, to that extent, of renovations and improvements to the Courthouse.

The Courthouse Renovation and Improvements Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the Courthouse Renovation and Improvements Loan Agreement will be \$10.94. The Board of Supervisors may determine for any fiscal year while the Courthouse Renovation and Improvements Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the

proposal to enter into the Courthouse Renovation and Improvements Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the Courthouse Renovation and Improvements Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

### NOTICE OF PUBLIC HEARING ON LOAN AGREEMENT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$35,000 (GENERAL OBLIGATION HHS ADMINISTRATION BUILDING SIGNAGE IMPROVEMENTS)

The Board of Supervisors of Johnson County, Iowa, will meet on April 15, 2026, at the Johnson County Administration Building, Iowa City, Iowa, at 5:31 p.m. for the purpose of instituting proceedings and taking action to enter into a loan agreement (the "HHS Administration Building Signage Improvements Loan Agreement") in a principal amount not to exceed \$35,000, for the purpose of paying costs, to that extent, of making signage improvements to the HHS Administration Building.

The HHS Administration Building Signage Improvements Loan Agreement is proposed to be entered into pursuant to authority contained in Sections 331.402, 331.441 and 331.443 of the Code of Iowa and will constitute a general obligation of the County. It is estimated the annual property taxes on a residential property with an actual valuation of one hundred thousand dollars resulting from the County entering into the HHS Administration Building Signage Improvements Loan Agreement will be \$0.32. The Board of Supervisors may determine for any fiscal year while the HHS Administration Building Signage Improvements Loan Agreement is outstanding to budget other available revenues to the payment of some or all of the debt service coming due thereunder.

At that time and place, oral or written objections may be filed or made to the proposal to enter into the HHS Administration Building Signage Improvements Loan Agreement. After receiving objections, the Board of Supervisors may determine to enter into the HHS Administration Building Signage Improvements Loan Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the Board of Supervisors of Johnson County, Iowa.  
/s/ Julie Persons, Auditor  
Johnson County, Iowa

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**We want to hear from you!**

**Submit a letter to the editor.**

Email: [News@TheNews-IA.com](mailto:News@TheNews-IA.com)

or submit to:  
419 B Ave., Kalona.



### NOTICE OF PUBLIC HEARING – PROPOSED BUDGET Fiscal Year July 1, 2026 - June 30, 2027

County Name: JOHNSON COUNTY County Number: 52

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:  
Meeting Date: 4/15/2026 Meeting Time: 05:30 PM Meeting Location: Johnson County HHS Building - 3rd Floor 855 S. Dubuque Street Johnson County Boardroom Room #301

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals). Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW". County Website (if available) <https://www.johnsoncountyiowa.gov> County Telephone Number (319) 688-8095

	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1 75,768,314	77,222,411	72,031,621	2.56
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0	
Less: Credits to Taxpayers	3 1,300,556	1,388,794	2,153,417	
Net Current Property Taxes	4 74,467,758	75,833,617	69,878,204	
Delinquent Property Tax Revenue	5 7,500	7,500	27,480	
Penalties, Interest & Costs on Taxes	6 494,000	444,000	617,328	
Other County Taxes/TIF Tax Revenues	7 1,605,516	1,578,907	1,544,133	1.97
Intergovernmental	8 24,979,759	27,578,755	26,826,139	
Licenses & Permits	9 943,455	852,425	1,009,337	
Charges for Service	10 5,744,920	5,827,596	5,825,857	
Use of Money & Property	11 3,017,279	4,826,804	4,934,039	
Miscellaneous	12 6,417,936	6,448,613	1,792,164	
<b>Subtotal Revenues</b>	<b>13 117,678,073</b>	<b>123,398,217</b>	<b>112,481,681</b>	
<b>Other Financing Sources:</b>				
General Long-Term Debt Proceeds	14 21,793,150	20,840,000	17,800,000	
Operating Transfers In	15 24,420,861	37,056,730	33,824,509	
Proceeds of Fixed Asset Sales	16 32,000	24,500	76,295	
<b>Total Revenues &amp; Other Sources</b>	<b>17 163,924,084</b>	<b>181,319,447</b>	<b>164,182,485</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Operating:</b>				
Public Safety and Legal Services	18 44,418,883	41,121,881	36,471,153	10.36
Physical Health and Social Services	19 21,837,581	24,117,756	21,678,327	0.37
County Environment and Education	21 8,764,424	9,146,975	9,028,855	-1.48
Roads & Transportation	22 12,745,675	12,870,694	11,701,714	4.37
Government Services to Residents	23 4,279,966	4,077,761	3,779,860	6.41
Administration	24 19,345,709	20,980,808	17,124,587	6.29
Nonprogram Current	25 353,303	78,000	27,955	255.50
Debt Service	26 22,740,071	21,247,890	17,098,800	15.32
Capital Projects	27 30,373,663	33,861,885	17,082,999	33.34
<b>Subtotal Expenditures</b>	<b>28 164,859,275</b>	<b>167,503,650</b>	<b>133,994,250</b>	
<b>Other Financing Uses:</b>				
Operating Transfers Out	29 24,420,861	37,056,730	33,824,509	
Refunded Debt/Payments to Escrow	30 0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31 189,280,136</b>	<b>204,560,380</b>	<b>167,818,759</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>				
Beginning Fund Balance - July 1,	32 -25,356,052	-23,240,933	-3,636,274	
Increase (Decrease) in Reserves (GAAP Budgeting)	33 60,957,222	84,198,155	87,834,429	
Fund Balance - Nonspendable	34 0	0	0	
Fund Balance - Restricted	35 11,112,126	22,475,765	40,537,470	
Fund Balance - Committed	36 0	0	0	
Fund Balance - Assigned	37 4,514,044	11,757,424	15,812,422	
Fund Balance - Unassigned	38 19,975,000	26,724,033	27,848,263	
<b>Total Ending Fund Balance - June 30,</b>	<b>40 35,601,170</b>	<b>60,957,222</b>	<b>84,198,155</b>	
<b>Proposed property taxation by type:</b>				
Countywide Levies*:	67,808,453	Urban Areas:		6.24320
Rural Only Levies*:	7,959,861	Rural Areas:		10.19320
Special District Levies*:	0	Any special district tax rates not included.		
TIF Tax Revenues:	0			
Utility Replacement Excise Tax:	1,065,250			

Explanation of any significant items in the budget or additional virtual meeting information: The Rural Basic Tax Asking increase is to fund the maximum transfer to Secondary Roads for road projects and maintenance, increased funding support to city libraries for rural residents' usage, increased costs for solid waste management and rural area animal control and pay and benefit increases for the county's soil and water manager and a Sheriff's office patrol deputy.