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COUNTIES, CITIES, AND THE CAP

IOWA'S LOCAL PAYROLL GROWTH MEETS SF 2472

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ABOUT COMMON SENSE INSTITUTE

Common Sense Institute is a non-partisan research organization dedicated to the protection and promotion of Iowa's economy. CSI is at the forefront of important discussions concerning the future of free enterprise and aims to have an impact on the issues that matter most to Iowans. CSI's mission is to examine the fiscal impacts of policies, initiatives, and proposed laws so that Iowans are educated and informed on issues impacting their lives. CSI employs rigorous research techniques and dynamic modeling to evaluate the potential impact of these measures on the economy and individual opportunity.

TEAMS & FELLOWS STATEMENT

CSI is committed to independent, in-depth research that examines the impacts of policies, initiatives, and proposed laws so that Iowans are educated and informed on issues impacting their lives. CSI's commitment to institutional independence is rooted in the individual independence of our researchers, economists, and fellows. At the core of CSI's mission is a belief in the power of the free enterprise system. Our work explores ideas that protect and promote jobs and the economy, and the CSI team and fellows take part in this pursuit with academic freedom. Our team's work is informed by data-driven research and evidence. The views and opinions of fellows do not reflect the institutional views of CSI. CSI operates independently of any political party and does not take positions.

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INTRODUCTION

State and local government has become a driver of employment growth throughout the United States. According to an analysis of U.S. Bureau of Labor Statistics (BLS) data by The Pew Charitable Trusts, more than one in five jobs added nationwide from January 2023 through at least December 2024 came from state and local government or public education.¹ Iowa is no exception to this trend. Since January 2020, state and local government has been one of only four nonfarm sectors to post positive employment growth in Iowa.² Local governments account for most of that growth.³

Iowa's local governments fund a substantial share of this growth through property tax levies.⁴ Growth in local government payrolls therefore lands largely on Iowa property owners. In its April 2025 report, "Property Tax Reform—Targeting Iowa's High Local Tax Burden," Common Sense Institute found Iowans' property taxes consume roughly 25% more of their personal income than the national average. The report also found that Iowa property tax revenue has grown at more than double the rate of inflation since 1978.⁵ That pressure is why the Legislature passed Senate File (SF) 2472 in May 2026.⁶ The legislation caps annual revenue growth under city and county general levies at 2% beginning in fiscal year (FY) 2028.⁷ School funding growth remains uncapped under the measure.⁸ Common Sense Institute projects that SF 2472 and HF 718 together will move Iowans from 20th most burdened property taxpayers in FY 2023 to 29th by FY 2033.⁹

While SF 2472 provides property tax relief to Iowa taxpayers, it means counties and municipalities will have less revenue to sustain employment growth.

This report examines whether Iowa's local government employment and payroll growth has kept pace with or exceeded the United States and Midwest region. The analysis then converts those headcounts into real payroll dollars, adjusted for inflation and population, and identifies which functions have driven the growth. It weighs local government payrolls against Iowans' income. Finally, it tracks payroll growth against the property tax revenue that funds it. The report does not evaluate the quality or necessity of the services Iowa's governments deliver nor does it assess staffing levels against any standard of adequacy. Rather, it measures composition and trajectory relative to regional and national benchmarks and analyzes what those measurements mean for the property tax caps Iowa recently adopted.

KEY FINDINGS

- **Local government payroll consumed 4.15% of Iowans' personal income in 2025, the seventh highest share in the nation.**
 - If Iowa's local government payroll burden mirrored the national median, **the state's local governments would have an additional \$1.6 billion** to spend on other priorities or refund to taxpayers.
- Analyzing Iowa's local government growth from 2019 through 2025, CSI found **counties and municipalities accounted for nearly 100% of net local government employment and payroll growth.**
- **Local Government Employment Growth:** Independent school district employment fell 0.6% while **non-school local government employment rose 10.8%.**
 - **Municipalities accounted for 63.2%** of Iowa's net local employment growth;
 - Counties accounted for 49%;
 - Independent school districts subtracted 12.9%.
 - **Iowa's 10.8% non-school local government employment growth outpaced the Midwest's 4.8% and the nation's 3.1%.**
- **Local Government Payroll Growth:** After adjusting for inflation and population growth—
 - **Iowa school payrolls fell 9.1%**—steeper than the Midwest's 7.1% drop and far below the nation's -0.2% change.
 - **Real non-school payroll rose 13.7%**, ahead of the 9.0% national figure and roughly double the Midwest's 6.7%.
 - **Real payroll grew fastest in counties**, up 16.6% (16th highest nationally), **and municipalities**, up 14.1% (24th). Special district payroll fell 29.8%.

- In 2025, **10.9% of Iowa's nonfarm employment came from local governments**—the fifth highest share in the nation, above the national average of 9.3%, and second highest in the Midwest behind only Kansas.
 - While recent net growth in local governments occurred outside of school districts, **schools accounted for 63.2% of local government employment in 2025**. This represents 6.9% of Iowa's nonfarm employment, the fourth highest share in the nation.
 - The remaining 36.8% work for counties, municipalities, special districts, and townships. At 4.0% of nonfarm employment, up from 3.7% in 2019, that non-school workforce ranks a middling 27th nationally and trails the 4.9% national share.
- Across counties and municipalities, **non-school payrolls grew 39.5% between 2019 and 2025 while the property tax revenue funding them grew 28.4%**—a gap of more than 10 percentage points.

IOWA RELIES ON A ROBUST PUBLIC LOCAL WORKFORCE

Every local government employee comes with a recurring cost; a job funded this year must be funded again next year out of the same tax base unless cut outright. Counties, municipalities, and school districts all rely on local levies to fund those positions. Property taxes comprised nearly 86% of all local tax revenues for Iowa's cities, towns, and counties in fiscal year 2024.¹⁰ The larger the local workforce, the more property tax revenue local governments must commit to payrolls before they decide anything else.

A city or county that wanted more property tax revenue could raise its levy. As a result, statewide property tax receipts grew at more than twice the rate of inflation between 1978 and 2024.¹¹ Senate File 2472 will slow that trajectory. From FY 2028 through FY 2030, the law caps growth in the revenue a city or county raises through its general levy at 2% a year.¹² This number is roughly the long-run inflation rate but well short of how fast these collections have recently grown. Starting in FY 2031, the new law will index the revenue cap growth to inflation, rising above 2% only in years when inflation runs high.¹³ The law also exempts revenue generated from new construction, improvements, and annexations from the revenue cap, allowing growing localities to generate excess revenue above the 2% cap.¹⁴ School districts sit outside these caps, funded instead through the state school foundation formula.¹⁵

This new growth trajectory affects more than revenues. It will alter appropriations, and in turn, the size of local government workforces. Payroll is one of the largest recurring claims on local budgets. In 2024, nearly 37% of total local expenditures in Iowa went to payroll for government workers, the 21st highest share in the nation.¹⁶ The revenue constraints imposed by SF 2472 will put the most pressure on local governments whose workforces have historically grown faster than the new caps will allow moving forward.

Iowa's local government workforce is split between school and non-school employees

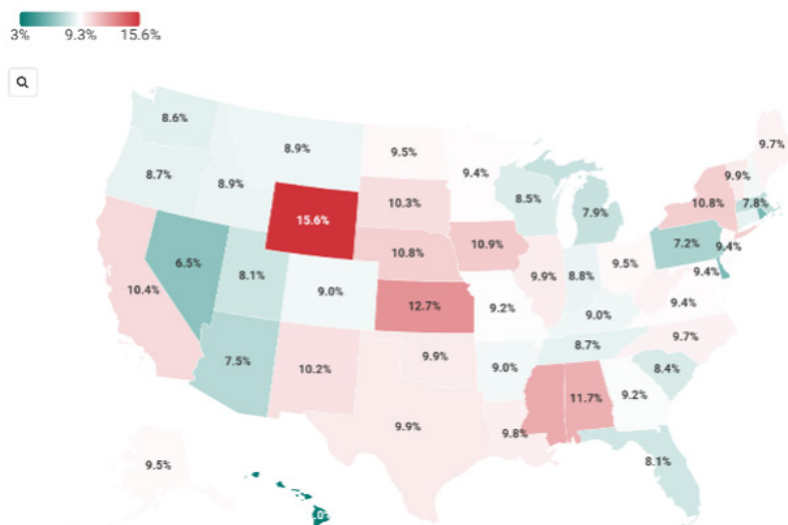
This report begins by measuring how large Iowa's local government workforce is and the split between school and non-school employees.

Raw employee counts say little on their own because the size of the nation's and region's economy far exceeds Iowa's in nominal terms. To compare across regions of different sizes, this report expresses local government employment as a share of total nonfarm employment. Figure 1 presents this metric across all 50 states. The midpoint color (white) represents local government employment's share of total nonfarm employment for the whole United States. States with red colors exceed the national rate; states with green colors fall below the national rate. Local government employment data is derived from the U.S. Census Bureau's "Annual Survey of Public Employment and Payroll" (ASPEP).¹⁷ Total nonfarm data comes from the U.S. Bureau of Labor Statistics.¹⁸

Local governments comprise a significant portion of Iowa's total nonfarm employment. In 2025, 10.9% of Iowa's nonfarm employment came from local governments—the fifth highest share in the nation and above the national rate of 9.3%. The 10.9% share was up slightly from 10.6% in 2019. Across the Midwest, Iowa ranks second highest, only behind Kansas (12.7%), and is well above the Midwest's 9.4% average.

FIGURE 1.

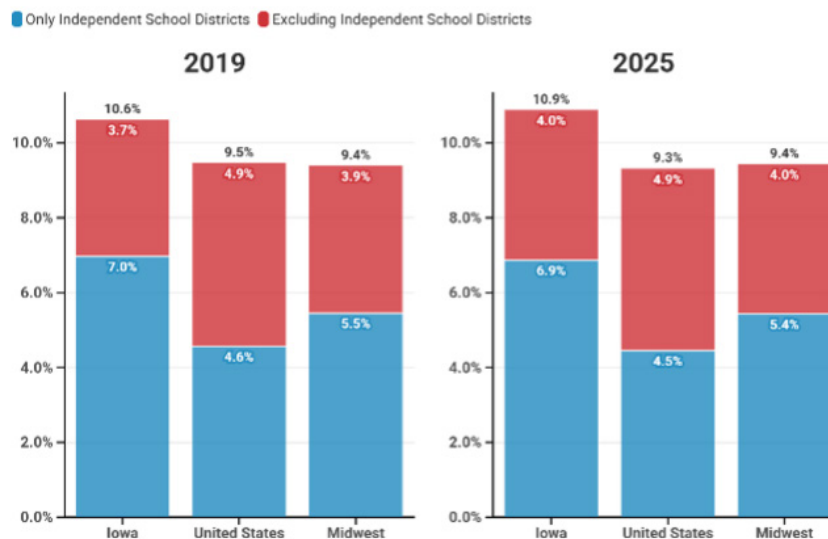
Local Government Employment Share of Total Nonfarm Employment, 2025



Source: [U.S. Census Bureau](#), [U.S. Bureau of Labor Statistics](#), CSI analysis
 Note: The color midpoint reflects the share of local government employment share of total nonfarm employment for the nation.

FIGURE 2.

Local Government Employment as Share of Nonfarm Employment, Select Regions, 2019 and 2025



Source: [U.S. Census Bureau](#), [U.S. Bureau of Labor Statistics](#), CSI analysis

A majority of Iowa's local government employment stems from its public school system. According to the Census Bureau's ASPEP survey, 63.2% of Iowa's 173,400 local government employees have full- or part-time employment within an independent school district (ISD).¹⁹ The remaining 36.8% of local government employees are employed by counties, municipalities, special districts, and townships. Figure 2 shows the share of total nonfarm employment for school districts versus all other local governments in Iowa, the United States, and the Midwest in 2019 and 2025. Each bar splits into two parts. The lower segment is independent school district employment. The upper segment represents all other local government—counties, municipalities, special districts, and townships.

Iowa's lead rests almost entirely on school employment. Independent school districts alone accounted for 6.9% of Iowa nonfarm employment in 2025, close to two-thirds of the state's local government workforce. The comparable shares were 4.5% nationally and 5.4% across the Midwest. Iowa ranks 4th highest in the United States for ISD employment as a share of total nonfarm employment.

Without school districts in the dataset, the breakdown in government payrolls looks far more comparable with the rest of the nation. Setting aside school employment, non-ISD local governments grew from 3.7% to 4.0% of nonfarm employment between 2019 and 2025, matching the Midwest and trailing the 4.9% national share. In 2025, Iowa ranked 27th highest for non-school employment as a share of total nonfarm employment, near the middle of the distribution nationally. Measured by size alone, Iowa's counties, cities, and special districts do not stand out against the rest of the nation. School districts alone account for the state's large local-government footprint compared to the region and nation.

Measuring the present size of local governments only tells part of the story. Researchers also explored their rate of growth. Over the six-year period from 2019 through 2025, local governments' share of total nonfarm employment rose 0.3 percentage points, meaning the workforce expanded slightly faster than Iowa's total labor market. As with employment share, the aggregated local government growth rate masks a sharp divergence in growth rates between independent school districts and all other local government since the pandemic.

The following subsection traces local government growth over time, beginning just before the pandemic in 2019 and running through the most recent available data in 2025. The distinction matters for the property tax reforms ahead. If the non-school parts of the local workforce have far outpaced normal growth, future growth in those areas would need to slow sharply to stay within the constraints SF 2472 imposes. The subsection therefore measures how fast the non-school local workforce has grown and how much room the caps leave it to keep expanding.

Iowa's local government growth is concentrated outside the school system

A workforce can hold relatively steady in total while its parts pull hard in opposite directions. Indeed, this phenomenon has been occurring within Iowa's local governments since 2019. Local government functions have been growing at different speeds. Separating school districts from everything else makes that divergence visible. Figure 3 splits Iowa's local workforce into ISD employment and all other local government and tracks the growth in each sector from 2019 to 2025.

Iowa's independent school district employment fell 0.6% between 2019 and 2025, while its non-school local government employment rose 10.8%. The largest divergence between Iowa and the comparisons gap appears on the non-school side. Iowa's 10.8% gain in non-school employment compares with 4.8% for the Midwest and 3.1% nationally. Conversely, Iowa's slight decline in ISD employment tracked closer to its neighbors and the rest of the nation. Aggregate employment for all local governments held steady (see figure 2) despite a shrinking school district workforce because fast growth in non-ISD employment offset declining ISD employment.

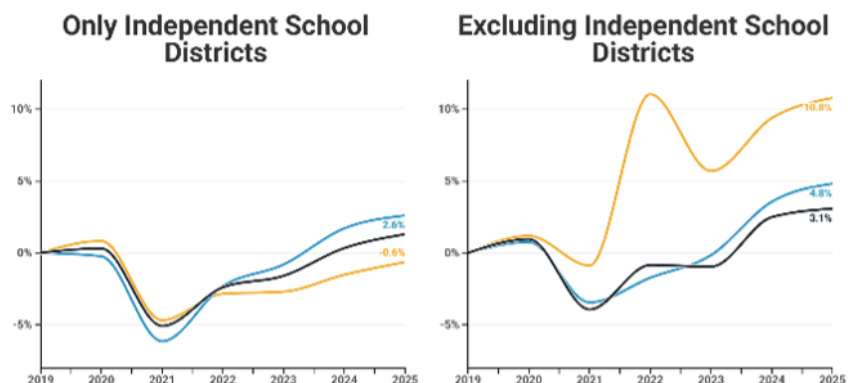
The Census Bureau divides non-school local government into four functions—counties, municipalities, special districts, and townships. Figure 4 shows where Iowa's growth landed by breaking the state's total change in local government employment into the share each function contributed. The contributions sum to 100% of the net change. A negative bar means the function shrank and pulled the total down.

Comprising 63.2% of the net growth, municipalities contributed the most to Iowa's net local employment growth.

FIGURE 3.

Local Government Employment Growth, 2019 to 2025

Iowa Midwest United States

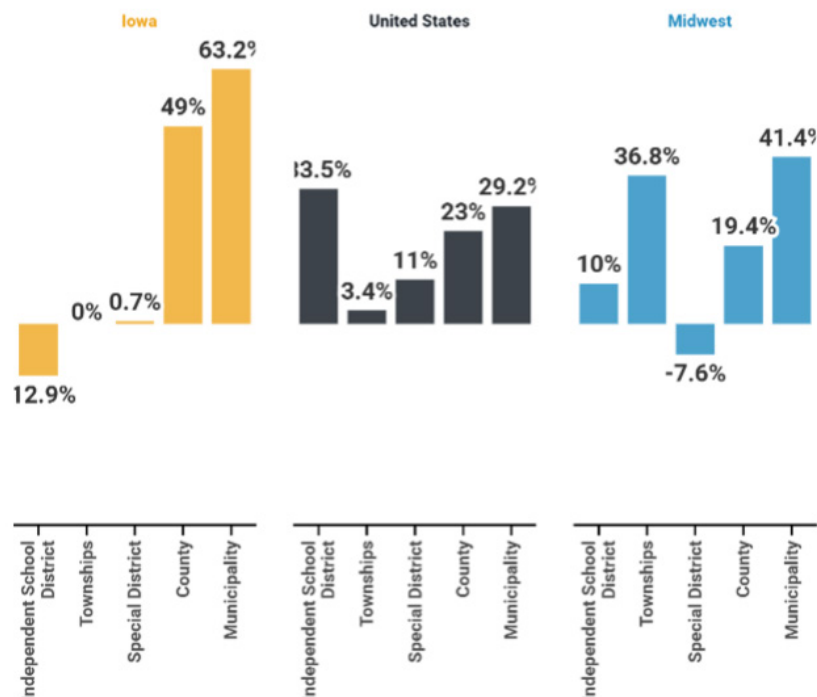


Source: U.S. Census Bureau, CSI analysis

FIGURE 4.

Contribution to Total Employment Growth by Government Function, United States and Iowa, 2019 to 2025

Includes both Full-Time and Part-Time Payrolls



Source: U.S. Census Bureau, CSI analysis

Counties followed close behind at 49%. Special districts added almost nothing, independent school districts subtracted 12.9% from the net increase. Township data is not available in Iowa.

Summarized, nearly all the state's local government growth came from just two functions—counties and municipalities. This concentration is not visible at the national or regional level.

Both the United States and the Midwest spread their growth more evenly across functions, and in both, independent school districts added to the total rather than subtracting from it.

Regional averages, though, bury Iowa's actual position. Figure 5 ranks each Midwestern state on both measures—school employment growth on the left and non-school growth on the right.

Iowa sits near the edge of the distribution on both. On the school side, Iowa's 0.6% decline is the third steepest in the Midwest, exceeded only by Minnesota's 2.2% drop and Michigan's 1.7%. On the non-school side, Iowa's 10.8% gain ranks fourth, behind only Minnesota (16.5%), South Dakota (14.8%), and North Dakota (11.5%). Few states occupy both extremes at once. Only Iowa and Minnesota saw non-school employment surge while school employment fell.

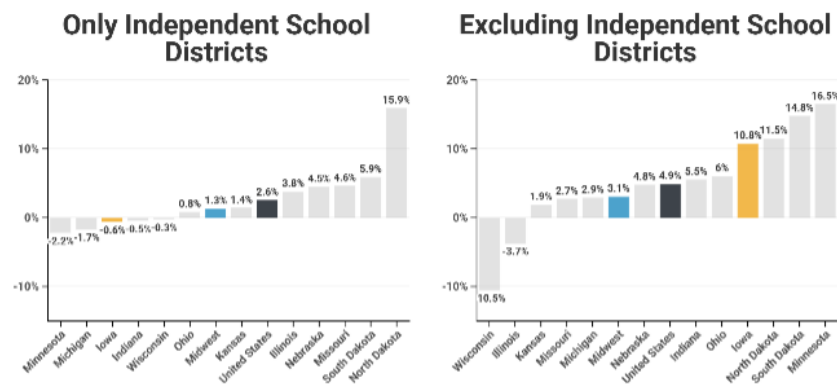
This divergence carries a fiscal cost since the levy caps in SF 2472 do not apply to local government as a whole. They apply function by function, and the two functions driving Iowa's growth—counties and municipalities—are precisely the ones the caps will bind starting in FY 2028. Employee headcounts, however, are only half the picture. Knowing that Iowa's growth is concentrated in counties and municipalities says nothing about what that growth costs in terms of payroll funding.

Functions differ in what they pay, and Iowa's public wages differ from its neighbors'. A state can staff heavily and still spend modestly if its pay runs low, or it can carry an outsized burden on a smaller workforce if its pay runs high. The next section attaches dollars to the payroll numbers measured in this section—first adjusted for inflation and the population each function serves, then as a share of what Iowans earn.

Those dollars, not the headcount, are what the levy caps ultimately constrain.

FIGURE 5.

Local Government Employment Growth in the Midwest, Disaggregated by Government Functions, 2019 to 2025



Source: [U.S. Census Bureau](#), CSI analysis

REAL PAYROLL GROWTH IS CONCENTRATED IN NON-EDUCATION ROLES

So far, this report has been counting people. But a workforce of a given size can weigh on a state lightly or heavily depending on how much those workers earn. Therefore, this section converts employment into real dollars, accounting for both population and inflation growth. For its analysis, this section scales non-school payrolls to population and school payrolls to enrollment. It expresses all figures in 2025 dollars to adjust for inflation. Figure 6 tracks adjusted local government payroll growth from 2019 to 2025, with school districts shown separately from the rest of local government.

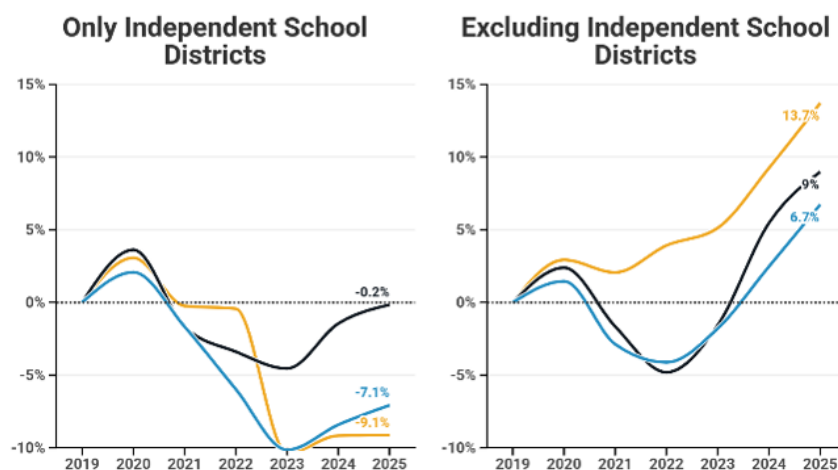
Iowa's real school payroll relative to enrollment fell 9.1% between 2019 and 2025—a steeper drop than the Midwest's 7.1% and far below the nation's essentially flat -0.2%. Outside the schools, the direction flips. Iowa's real non-school payroll rose 13.7% per resident, ahead of the 9.0% national figure and roughly double the Midwest's 6.7%. As with employment, payroll growth concentrated in specific functions. Figure 7 ranks Iowa's four local government functions by real payroll growth and ranks each against the other states.

Counties led real payroll growth at 16.6%, the 16th highest in the nation. Municipalities followed close behind at 14.1%, the 24th highest. The other two functions moved in the opposite direction. Real school payrolls fell 9.1%, ranking 36th. Special district payroll fell 29.8%, ranking 39th. The same two functions that added nearly all of Iowa's new employees—counties and municipalities—also committed the most additional real dollars. Both rank in the top half of states in terms of payroll cost growth.

FIGURE 6.

Real Total Local Government Payroll Growth, Select Regions, Adjusted for Population/Enrollment Growth and Inflation, 2019 to 2025

Iowa United States Midwest



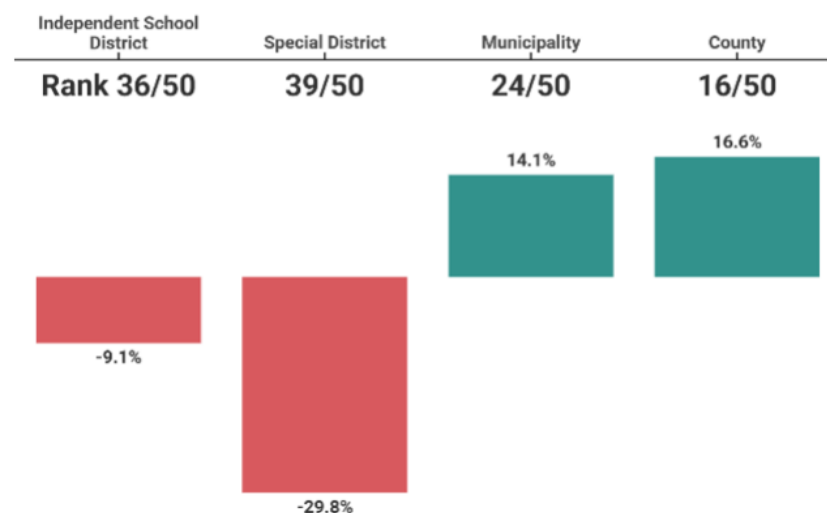
Source: [U.S. Census Bureau](#), CSI analysis

Growth shows which functions add real dollar costs fastest, but they do not indicate how heavily the resulting payrolls burden the people who fund them. A payroll can grow quickly and still impose only a light cost burden on residents if incomes rise faster. Measuring that burden requires setting payroll against what Iowans earn.

FIGURE 7.

Real Total Payroll Growth by Government Function in Iowa, Adjusted by Population Growth and Inflation, 2019 to 2025

Includes both Full-Time and Part-Time Payrolls



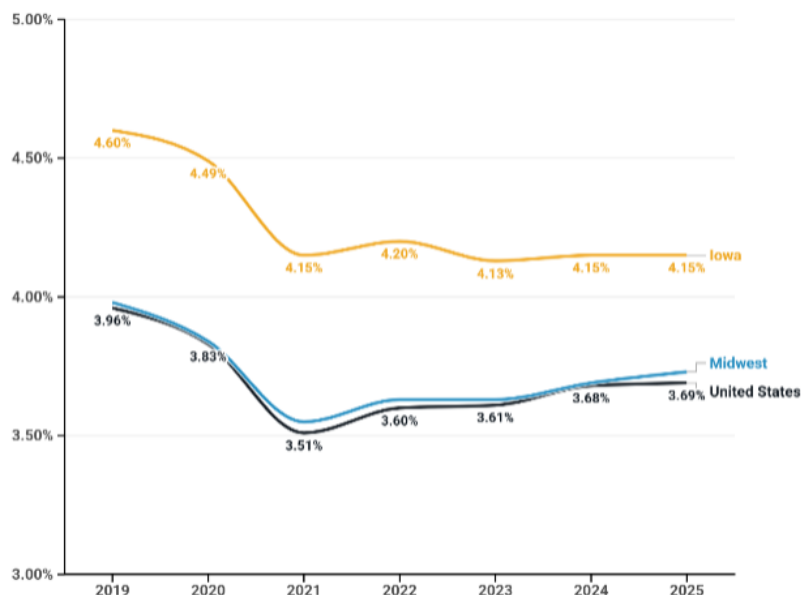
Source: [U.S. Census Bureau](#), CSI analysis

Local payrolls consume more of Iowa's personal income than most states

Burden sets the whole payroll against the income that funds it. Common Sense Institute measures burden as total local government payroll divided by statewide personal income. This metric represents the share of everything Iowans earn that goes to funding local government jobs.²⁰ A rising ratio means local payroll is claiming a larger cut of residents' income; a falling one means it is claiming less. Because both figures are counted in the same year's dollars, the ratio needs no inflation adjustment. Figure 8 tracks Iowa's local payroll burden against the Midwest and the United States from 2019 to 2025.

FIGURE 8.

Total Local Government Payroll as Share of Personal Income, Select Regions, 2019 to 2025



Source: [U.S. Census Bureau](#), [U.S. Bureau of Economic Analysis](#), CSI analysis

Iowa's local government payroll burden fell over the period, from 4.6% of personal income in 2019 to 4.15% in 2025. Nearly the entire decline came between 2019 and 2021; the share has held near 4.15% ever since. The Midwest and the United States traced the same shape at a lower level, each easing from just under 4.0% to about 3.7%. The gap between Iowa and its benchmarks narrowed but never closed. Iowa still directed 4.15% of personal income to local payroll in 2025, against roughly 3.7% for both comparisons—a difference of under half a percentage point. That seemingly small margin makes a big difference when quantified into dollars.

Iowa's burden remains heavy by national standards. Table 1 ranks every state by local payroll as a share of personal income and shows where Iowa's 4.15% places the state. The table also translates each state's gap above the median rate into dollars.

TABLE 1.

Rank	State	Region	Local Payrolls as Burden on Personal Income (2025)	Personal income "savings" if the state matched the median state
1	New York	Northeast	4.89%	\$26.1B
2	Wyoming	West	4.82%	\$0.7B
3	California	West	4.62%	\$43.1B
4	Kansas	Midwest	4.28%	\$1.8B
5	Nebraska	Midwest	4.26%	\$1.3B
6	Mississippi	South	4.15%	\$1.2B
7	Iowa	Midwest	4.15%	\$1.6B
8	Illinois	Midwest	4.11%	\$6.8B
9	Ohio	Midwest	4.04%	\$4.9B
10	Washington	West	4.02%	\$4.3B

Source: U.S. Census Bureau, U.S. Bureau of Economic Analysis, CSI analysis
 Note: Assumes a median rate of 3.42%.

Iowa ranked seventh nationally in 2025, at 4.15% of personal income. Five of the 10 most burdened states are in the Midwest. Kansas ranked fourth, Nebraska fifth, Iowa seventh, Illinois eighth, and Ohio ninth. Even after several years of decline, Iowa's local payroll burden ranked above that of 43 states. The final column restates each state's burden in dollars. It measures the personal income that would be redirected away from local payroll if the state matched the median rate. California ranked third by rate but showed the largest nominal figure in the table, at \$43.1 billion. Wyoming ranked second by rate yet produced one of the smallest nominal burdens at \$700 million because its economy is small. If Iowa's local government payroll burden mirrored the national median, the state would have an additional \$1.6 billion to spend on other priorities or refund to taxpayers. That gap is the 13th largest in the nation, even though Iowa ranks roughly 31st in GDP.²¹

Iowa's standing here is consistent with its broader tax burden. In its June 2026 report, "Iowa's Largest Property Tax Reform in Decades Changes the U.S. Tax Burden Map," Common Sense Institute found Iowa's property tax burden ranked 10th highest in the nation in FY 2023, at 3.32% of personal income, and projected that SF 2472 would improve that rank to 16th.²² That measure counts total property taxes collected; this report counts the payroll those taxes fund. Both point the same way. Whether ranked by local tax revenue collections or by local government payroll outlays, Iowa sits among the most heavily burdened states in the country in terms of the cost of providing local services. Far from forcing untenable cuts to local services, the 2026 property tax reform measures will cause the cost of local government in Iowa to come more in line with the national median. According to CSI's projections, SF 2472 will improve Iowa's ranking for the total cost burden of local government from 20th most burdened in the nation in FY 2023 to 29th by FY 2033.²³

Burden describes the payroll as it stands, not how it got there or who pays for it. On that question every measure in this report has pointed the same direction. Headcount growth, real payroll growth, and the burden it produces all trace back to the same two functions—counties and municipalities. The analysis has not connected that growth to the revenue behind it. Iowa's counties and municipalities did not grow because of an increase in state aid or fees. They grew because property tax collections increased. The final section of this report shows how closely the two rose together.

COUNTY AND CITY PAYROLLS OUTRAN PROPERTY TAXES, AND NOW FACE A CAP

The functions supporting Iowa's payroll growth are the ones that lean most directly on the property tax. When a county or city grows its payroll, the bill lands on local property owners. Figure 9 narrows the data to the three functions that matter for that link—counties and municipalities on one side and independent school districts on the other. On the school side, that shrinking workforce is itself changing shape, a trend CSI takes up separately in its recent report on Iowa K-12 administrative staffing.²⁴ This report follows the property tax link, which also runs through counties and municipalities. The figure excludes special districts and townships because neither had a meaningful impact on Iowa's totals. What remains is the payroll growth that reached property owners, traced against the property tax revenue that funded it from 2019 to 2025.

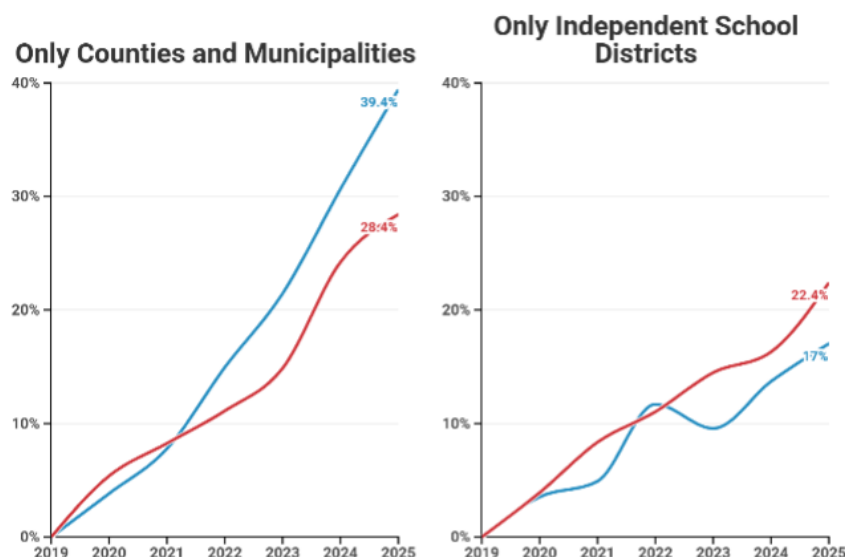
Property tax revenues and local payrolls have not moved in tandem. Across counties and municipalities, payrolls grew 39.5% over the six years while the property tax revenue funding it grew 28.4%. Payroll outpaced its primary funding source by more than 10 percentage points.

For most of the past decade, a county or city could close that gap on its own—slow payroll growth or raise the levy. Senate File 2472 removes the second half of that option. Beginning in FY 2028, annual growth in city and county general levies is capped near 2%, well below the pace at which these functions have expanded their payrolls.²⁵ A workforce built on years of revenue growth well above 2% cannot be sustained at 2% without slowing new hiring, letting attrition shrink the workforce, or pulling funds from other services to cover payroll already on the books. The functions that grew fastest are the ones with the least room to keep growing.

FIGURE 9.

Local Payroll & Property Tax Growth by Local Government Function in Iowa, 2019 to 2025

■ Local Payroll Growth ■ Property Tax Growth



Source: [Iowa Department of Management](#), CSI analysis

BOTTOM LINE

Iowa's local government is large by national standards, and almost all of that size sits in its schools. Since the pandemic, though, local government employment growth has come from somewhere else entirely. Independent school district employment and real payroll both fell between 2019 and 2025, while counties and municipalities added workers and real payroll dollars at rates that outpaced the Midwest, the nation, and Iowa's own population.

This growth reallocation makes SF 2472 consequential. The law caps annual growth in city and county general levies near 2% beginning in FY 2028 and leaves school funding growth uncapped. The cap therefore lands hardest on counties and municipalities—the functions whose payrolls and property tax revenues have grown fastest—while the largest single component of Iowa's local workforce, its schools, sits outside the cap entirely. Counties and municipalities accustomed to expanding payrolls will have to weigh current staffing against future growth within a slower revenue path.

ENDNOTES

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4. United States Census Bureau, "Annual Survey of State and Local Government Finances (ALFIN)," United States Department of Commerce, Accessed September 2026, <https://www.census.gov/programs-surveys/gov-finances.html>.
5. Ben Murrey and Andrzej Wiciorkowski, "Property Tax Reform: Targeting Iowa's High Local Tax Burden," Common Sense Institute Iowa, April 9, 2025, <https://www.common Sense Institute Iowa.org/iowa/research/taxes-and-fees/property-tax-reform-targeting-iowas-high-local-tax-burden>.
6. An Act relating to state and local government taxes, fees, financial authority, and budgets, modifying divisions of revenue, establishing a program for first time homebuyers, modifying appropriations, and including effective date, applicability, and retroactive applicability provisions, SF 2472, State of Iowa 91st General Assembly (2026), <https://www.legis.iowa.gov/legislation/BillBook?ba=SF2472>.
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