

Methodology

Trouble Ahead: Florida Local Governments and Retirement Obligations



1. Florida counties — LCI researchers collected a copy of every county's Comprehensive Annual Financial Report (CAFR) from fiscal years 2003-2009. Most of the recent CAFRs were downloaded from county websites or the Florida Auditor General's website. Earlier CAFRs for which digital copies were not available were obtained from the Florida Auditor General's Office. We also contacted counties directly for any missing CAFRs. In total we obtained copies of 96 percent of the county CAFRs and 100 percent of the CAFRs from fiscal years 2004 to 2009.
2. Sample of Florida municipalities — LCI researchers randomly selected 50 Florida municipalities (with some nonrandom selection to ensure geographic representation) and collected the CAFRs for those municipalities for fiscal years 2004 to 2009. Most of the recent CAFRs were downloaded from municipal websites or the Florida Auditor General's website. Earlier CAFRs for which digital copies were not available were obtained from the Florida Auditor General's Office. We also contacted cities directly for any missing CAFRs. In total we obtained copies of 97 percent of the municipal CAFRs and 100 percent of the CAFRs from fiscal years 2004 to 2005 and 2007 to 2008.
3. 100 largest municipalities — LCI researchers obtained the CAFRs for the state's 100 largest municipalities (by population size) from fiscal years 2004 to 2009. Most of the recent CAFRs were downloaded from municipal websites or the Florida Auditor General's website. Earlier CAFRs for which digital copies were not available were obtained from the Florida Auditor General's Office. We also contacted cities directly for any missing CAFRs. In total we obtained copies of 85 percent of the municipal CAFRs and 100 percent of the CAFRs from fiscal years 2007 to 2009.
4. In addition to our data collection efforts, LCI researchers met and offered to meet with several interested groups, legislators and legislative staff. Several interested groups made presentations to LCI's board of directors to discuss their perceptions and positions on Florida's retirement benefit issues. LCI researchers met individually with other interested groups and individuals.