

2015 State and Local Finance Public Use Files Disclaimer

Data provided in the attached files are intended to allow data users to see the data that was used to generate the estimates published in the 2015 State and Local Finances Summary Table by Level of Government and by State. This document is in reference to both individual unit data contained in 2015FinEstDAT_10162019modp_pu.txt and the item code totals contained in 15statetypepu.txt.

The individual unit data are edited by analysts solely with the purpose of creating the most accurate estimate at the state and type of government level, and should not be viewed as an accurate time series for any individual unit. The units in the attached file should be viewed only as inputs that were used to create the estimates.

Similarly, item code totals contained in 15statetypepu.txt are generated solely as an input to the aggregates contained in the 2015 State and Local Finances Summary Table by Level of Government and State. Only aggregates of these item codes are reviewed by analysts, the individual item code totals should not be viewed as part of an accurate time series.

If these data are released to others, you may cite the U.S. Census Bureau as the source of the data; however, the following reliability and cautionary statements should be included with the release:

- Because the Census Bureau has not reviewed the individual unit data as separate time series, caution must be exercised in their use and interpretation.
- Data users who create their own estimates using data from these files should cite the Census Bureau as the source of the original data only. The Census Bureau has not sanctioned, conducted, or reviewed any analysis using these estimates. Conclusions drawn from any analysis of this data are the sole responsibility of the performing party.
- The attached file contains data for units selected for a sample that was originally based on the results of the 2012 Census of Governments. Estimates generated from these data may contain high levels of sampling error. A new sample drawn from the results of the 2017 Census of Governments will be used for the 2019 data year.
- These data may contain high levels of non-sampling error. Non-sampling error can be attributed to many sources: errors in coverage of the universe of governments, nonresponse, differences in the interpretation of questions, mistakes in the recording and coding of data, and other errors in collection, processing, and tabulation of the data. Although no direct measures of non-sampling error are available, steps have been taken in all survey processes to minimize their influence.

Individual data units are edited in an effort to reduce response errors and processing errors. Data for nonresponse units are imputed in an effort to mitigate the effects of nonresponse. A discussion of the methodology and processing used for the Annual Surveys of State and Local Government Finances can be found at <https://www.census.gov/programs-surveys/gov-finances/technical-documentation.html> under the 'Annual Survey of State and Local Government Finances Methodology' tab.

- Tables explaining the contents of the attached data files are contained in the attached technical documentation file (2015 S&L Public Use Files Technical Documentation.pdf).
- The Census Bureau recommends that any results based on these data should include cautionary statements concerning the data limitations and the potential influences of sampling and non-sampling errors, as noted above.