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Supporting Information and Online Appendix for "Revenue Source and Electoral Accountability: Experimental Evidence from Local U.S. Policymakers"

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A Details of the 2012 and 2014 American Municipal Officials Survey

The questions and survey experiments analyzed in the paper are from the 2012 and 2014 American Municipal Officials Survey (AMOS). These are online surveys of elected municipal officials primarily administered by Daniel Butler (full professor, UC San Diego) and a team of research assistants. The surveys, which were each about 12 minutes long (on average), included research questions for a dozen or more different research projects from several teams of scholars. For many of the projects, including the one presented here, only a randomly selected subsample of respondents were asked the questions for a particular project. The data from these surveys have been used in several publications over the last several years.

Even though public officials were exempt from the Basic HHS Policy for Protection of Human Research Subjects as outlined in paragraph (b)(3) of section 46.101 of the common rule (as outlined in Title 45 of the Code of Federal Regulations, Part 46 at the time that the surveys were conducted), we still sought and received approval from the Institutional Review Board at [NAME OF AUTHORS' UNIVERSITY REDACTED FOR REVIEW PROCESS] to conduct the surveys and obtain participants' consent. Respondents were recruited via an email that included a consent form and one of the authors' contact information as well as that of the authors' Institutional Review Board. Subjects were promised that their responses would be kept confidential and only made available to the researchers involved with the study. There was no deception in the surveys, and thus, in line with the norms of survey experimental work in the discipline and the our IRB application approval, we did not debrief participants after the survey to inform them that subjects saw different versions of the questions.

We begin with a detailed description of AMOS 2012. The sample of city officials for AMOS 2012 was constructed by first obtaining a list of 26,566 municipalities from the U.S. Census Bureau.[1] We defined municipalities as general-purpose local governments using the following categorizations from the Census Bureau:

- *Incorporated Places* – in most states, they are called cities, towns, boroughs, and villages.
- *Consolidated Cities* – these are a "unit of government for which the functions of an Incorporated Place and its county or Minor Civil Divisions have merged."[2]
- *Minor Civil Divisions (MCDs)* in CT, ME, MA, MI, MN, NH, NJ, NY, PA, RI, VT, and WI – in these states, they are usually called townships or towns. We included Minor Civil Divisions from these states based on the Census Bureau's assessment that "Most of the MCDs in [these] twelve states ... serve as general-purpose local governments that can perform the same governmental functions as incorporated places."[3]

Student research assistants then searched for the website of each municipality on this list in random order. If the research assistants were able to identify the city website, they

[1] Specifically, AMOS 2012 relied on the Census Bureau's "Subcounty Resident Population Estimates: April 1, 2000 to July 1, 2009," which was released on September 2010.

[2] U.S. Census Bureau. 2012. "Geographic Terms and Concepts – County Subdivision", http://www.census.gov/geo/reference/gtc/gtc_cousub.html (January 9, 2014).

[3] Ibid.

then collected the name and email address of the elected executive (i.e., mayor) and elected members of the governing legislative body (e.g., city councilors). The survey itself was created using the web-based program Qualtrics and was administered to municipal officials by emailing them an invitation to participate and a link to the survey. The survey was conducted in 5 waves during the summer of 2012. Each respondent was randomly assigned to one wave. The set of research projects in each wave differed; thus, the question content varied between each wave. The first wave was sent out in May, the last was completed in August. In each wave, officials received three email invitations to participate, sent 2 to 3 weeks apart.

Though the 2012 AMOS (and the 2014 AMOS) did not ask respondents to verify their identity (to ensure that the official was taking the survey and not an assistant or city staffer), we are still confident that the responses analyzed in this paper are from the actual elected officials. The administrators of the 2012 and 2014 AMOS ran a survey in September 2017 using this same process to create the sampling frame and asked participants to verify their identity. 98% of respondents indicated that they were the municipal official intended to be surveyed. This finding is consistent with the fact that most elected municipal officials do not have personal staff.

The response rate for AMOS 2012 was around 23%, on par with recent expert surveys of this nature (e.g., Fisher and Herrick 2013, Harden 2013). As illustrated in Figures A-1 and A-2, participants in AMOS 2012 provide broad geographic coverage across the U.S. (These same figures for AMOS 2014 look quite similar.)

AMOS 2014 was implemented in a similar fashion as AMOS 2012. One important difference is that AMOS 2014 did not include officials from cities with a population below 3,000. This was done for costs concerns given the low percentage of cities below this threshold that had websites in AMOS 2012 and the significantly lower response rate of officials from these smaller cities. In addition, we also included all of the email addresses obtained for AMOS 2012 in AMOS 2014. AMOS 2014 was conducted in July and August 2014 with 28,725 municipal officials invited to participate. The response rate was 19%. (Our estimated response rates are understated since some of the emails obtained were either erroneous or no longer active. This would be particularly true of emails obtained for AMOS 2012 and used in AMOS 2014 as many of these officials may have no longer been in office two years later. If we had accurate information on the accuracy of the emails, our response rate would be higher.)

There were thus three types of municipalities: (1) municipalities that did not have a website with email addresses available,[4] (2) municipalities that did have emails listed but where no official accepted the invitation to take the survey, and (3) municipalities where at least one of the officials took the survey.[5] Figure A-3 shows the relationship between cities' population and these three categories. In general, cities with websites and respondents were systematically larger cities than those without websites or respondents. A major source of differences between the AMOS 2012 and 2014 samples stems from the exclusion of cities with a population below 3,000 (unless we already had their officials' emails). Thus, the number of

[4]The decision to restrict the sample to city officials with email addresses meant that we also excluded some large cities that provided a contact forms in lieu of email addresses.

[5]If any of the emailed officials responded, the municipality is placed in this category. Thus the response rate "by city" appears to be greater than the response rate by emailed official.

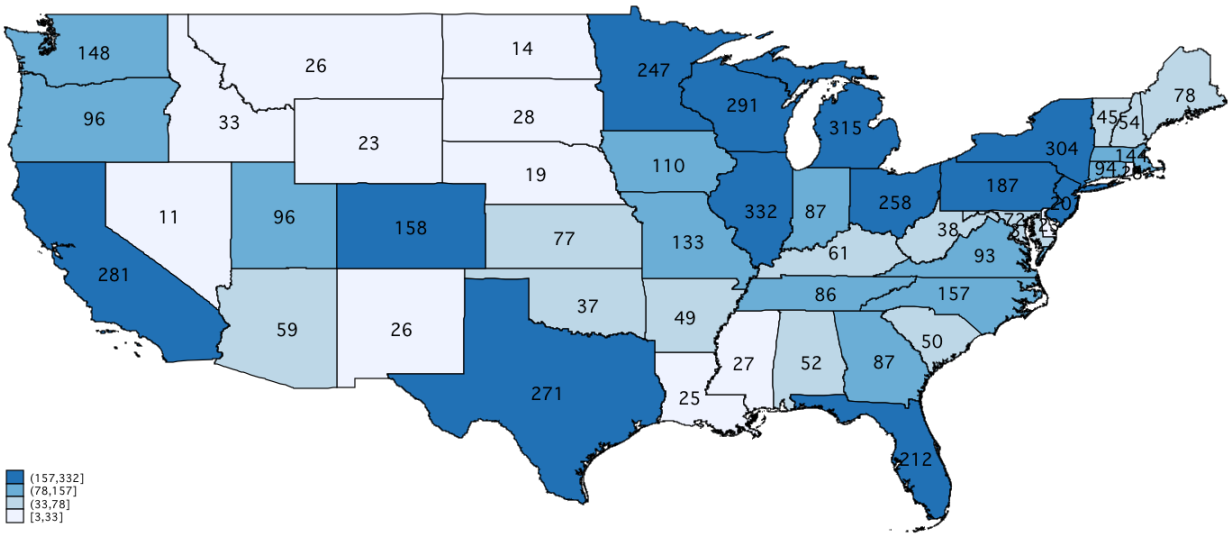

Figure A-1: **Number of Municipal Officials (from each State) Participating in 2012 AMOS.** Darker colors indicate greater participation in the survey.

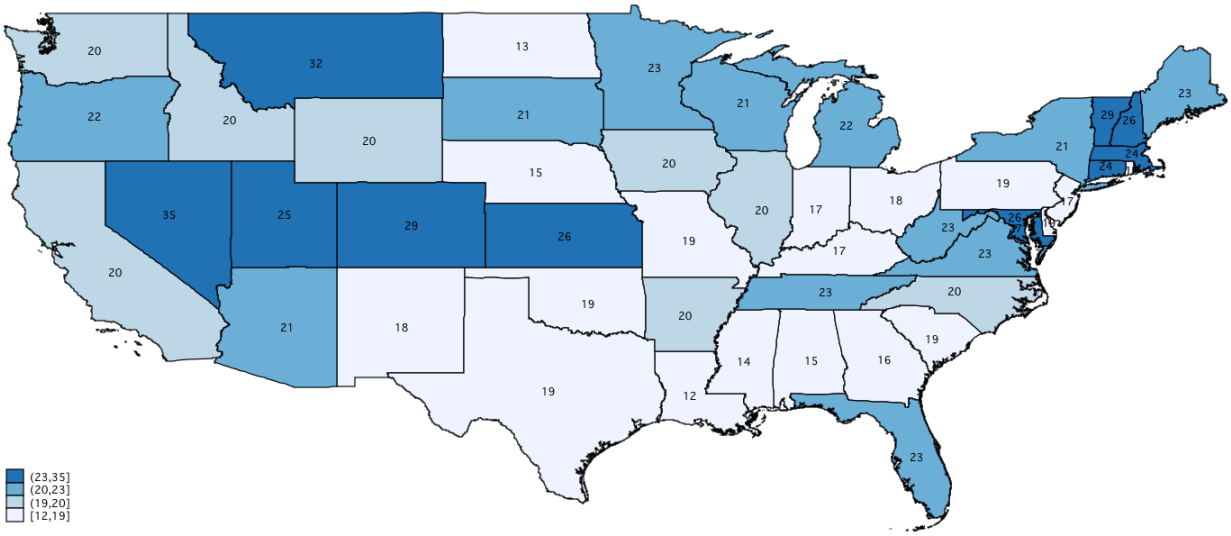

Figure A-2: **Response Rates (by State) of Municipal Officials Invited to Participate in 2012 AMOS.** Darker colors indicate greater participation in the survey.

respondents from cities below 3,000 is much lower in the AMOS 2014 sample. At the same time the response rates in cities near the median population increased (which appears to be due to there being more cities below 10,000 with websites that have their officials' email addresses) while the response rates among the largest cities slightly decreased.

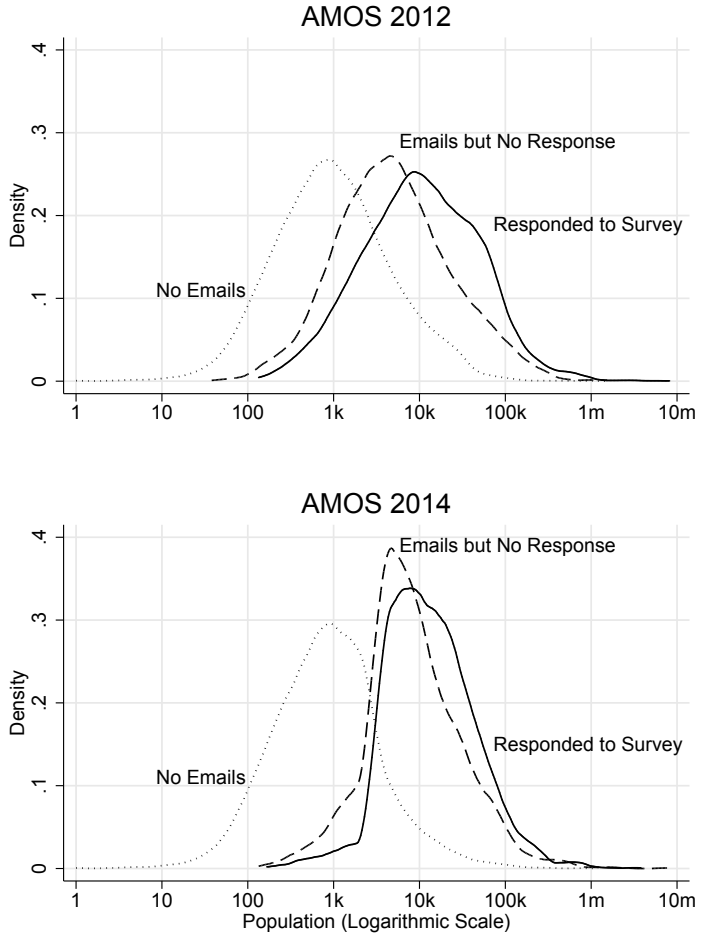

Figure A-3: **Density Plot of Cities' Population by Email Availability and Response.**

Table A-1 provides more descriptive statistics about these three types of municipalities. Like Figure A-3 the table shows that the characteristics of the cities in the 2012 and 2014 samples differ somewhat in terms of population of cities with respondents, but they are quite similar in terms of other city characteristics. For brevity, we refer to numbers from AMOS 2012 in the discussion below of Table A-1. In addition, our substantive findings are unchanged when we re-run our analyses controlling for these characteristics in Appendix C.

The mean population of cities in this first category (3,627) is much smaller than those in the second (17,635) or third (36,304), which indicates that larger cities were more likely to have websites with emails and their elected officials were more likely to respond. This relationship between population size and having emails online and/or responding to the

	(1) Cities without emails		(2) Cities with emails but no respondent		(3) Cities with at least 1 respondent	
AMOS	2012	2014	2012	2014	2012	2014
Number of Cities	21,889	18,543	1,992	2,414	3,109	3,151
Population (in thousands)						
Mean	3.8	3.1	17.9	26.1	36.9	31.7
Total	83,672	56,862	35,735	63,017	114,832	99,947
Type of Municipality						
% Incorporated Place	29%	19%	24%	23%	19%	17%
% Consolidated City	0%	0%	0%	0%	0%	0%
% Minor Civil Division	71%	81%	76%	77%	81%	83%
Form of Government (% of these w/ town meetings)						
% Mayor-Council	61% (2%)	70% (2%)	58% (0%)	53% (1%)	52% (0%)	50% (0%)
% Manager-Council	10% (14%)	9% (15%)	23% (8%)	27% (7%)	33% (5%)	38% (5%)
% Selectmen/Supervisors	27% (76%)	18% (81%)	18% (79%)	17% (86%)	14% (78%)	11% (81%)
% Commission	2% (11%)	2% (9%)	2% (12%)	2% (13%)	1% (18%)	1% (22%)
Demographics (Mean)						
Median Income (in $1k)	44.1	43.7	51.8	54.1	58.3	57.7
% Black	8%	8%	11%	10%	9%	10%
% Latino	6%	6%	11%	11%	11%	11%
% w/ Some College	20%	19%	20%	20%	20%	20%
% Unemployed	4%	4%	4%	4%	4%	4%
% w/ Unpaid 1st Mortgage	16%	16%	17%	17%	18%	18%
% w/ Unpaid 2nd Mortgage	1%	1%	1%	1%	1%	1%

Table A-1: **Details of Cities in AMOS 2012 & 2014.** Unit of analysis is a city. Each column presents summary data for cities that fall under the following exclusive categories: (1) "Cities without emails" means cities where none of the email addresses of the city's elected officials was found; (2) "Cities with emails but no respondent" means cities where emails were found but none of the officials took the survey; and (3) "Cities with at least 1 respondent" means cities where at least one of the officials from that city answered a question in the survey. Data for the Number of Cities and Type of Municipality come from the U.S. Census Bureau's "Subcounty Resident Population Estimates: April 1, 2000 to July 1, 2009" for AMOS 2012 and "Subcounty Resident Population Estimates: April 2010 to July 1, 2012" for AMOS 2014. Data for the Form of Government come from the Census Bureau's 1992 Census of Governments. Data for Population and Demographics come from the 2010 U.S. Census.

survey is illustrated in the density plot in Figure A-3. That officials from larger cities were more likely to take the survey also means that respondents are from cities that are more representative of the types of cities in which most Americans live. If all of the cities in our original list of 26,566 cities were ordered from smallest to largest, the median citizen is found in a city with a population of 57,000.

Another important characteristic is the form of government employed by the cities in our sample, as this likely influences the types of individuals selected as policymakers as well as their behavior in office. The Census Bureau[6] tracks four forms of government: 1) Mayor-Council, in which the executive (mayor) is elected separately from the elected governing legislature (city council); 2) Manager-Council, in which the executive (city manager) is appointed by the elected city council; 3) Selectmen/Supervisors, common in the Northeast, in which the elected city council is responsible for day-to-day administration; and 4) Commission, in which each member of the elected city council is responsible for one or more departments in the city administration.

Cities with at least one respondent were somewhat less likely to be of the Mayor-Council form (52%) compared to cities without respondents (58%) or emails (61%). They were also much less likely to use the Selectmen/Supervisors model (14% compared to 18% and 27%, respectively). On the other hand, cities with respondents were more likely to use the Manager-Council form (33% compared to 23% and 10%). Such differences largely reflect the differences in city sizes across municipalities with respondents, no respondents, and no published emails. There were few differences across these three categories in terms of racial composition, educational attainment, employment, or unpaid mortgages.

To further examine the representativeness of the sample, in Table A-2 we compare the respondents in AMOS 2012 and 2014 to the sampling frame on individual-level characteristics that we have on both sets of municipal officials—their gender (based on their first name in the sampling frame) and their title. For simplicity, we show the 25 most common titles among officials from each sampling frame. The "Diff." columns show the percentage point difference between the respondents and sampling frame. Generally, the sampling frame and sample look quite similar. The biggest differences are that in AMOS 2012, we had a slightly higher response rate among mayors compared to council members, and in 2014, female officials invited to take the survey were more likely to do so. The percent of women among respondents was 5 percentage points higher than the percent of women among all of the municipal officials invited to participate. As shown below

[6]The data on the form of government used by each city comes from the U.S. Census Bureau's "Census of Governments," which is a survey of municipalities conducted every five years. The most recent publicly available Census of Governments that asked municipalities to identify their form of government was conducted in 1992. This should not be problematic given the stability in the form of government employed by cities. Not all municipalities respond to the survey request; thus, we were only able to match 90% of the cities and respondents in our sample to the Census of Governments survey.

	AMOS 2012			AMOS 2014		
	% of Respondents	% of Sampling Frame	Diff.	% of Respondents	% of Sampling Frame	Diff.
Gender						
Female	28.6	26.8	1.8	30.2	25.2	5.0
Title (Top 25)						
Council Member	35.0	37.3	-2.4	41.4	43.7	-2.3
Mayor	16.0	12.5	3.5	14.0	12.6	1.4
Councilmember	9.2	9.1	0.1	7.3	6.7	0.6
Trustee	5.4	6.1	-0.7	5.8	6.3	-0.6
Alderman	4.6	5.6	-1.0	4.0	5.6	-1.5
Councilman	3.2	3.5	-0.3			
Commissioner	3.4	3.0	0.5	3.6	3.4	0.2
Supervisor	2.8	2.5	0.4	2.6	2.2	0.4
Mayor Pro Tem	1.5	1.6	-0.2	2.3	2.4	0.0
Councilor	1.4	1.5	-0.1	5.6	5.3	0.4
Clerk	1.7	1.3	0.4			
President	1.2	1.3	0.0			
Vice Mayor	1.2	1.3	-0.1	1.5	1.5	0.0
Selectman	1.5	1.1	0.4	1.6	1.2	0.4
Treasurer	0.6	0.7	-0.1			
Council President	0.6	0.7	-0.1	1.4	1.3	0.1
Alderperson	0.5	0.6	-0.2	1.1	1.0	0.1
Deputy Mayor	0.5	0.6	-0.1	0.7	0.7	0.0
Chairman	0.6	0.5	0.1	0.5	0.4	0.1
Councilwoman	1.5	0.5	1.0	1.7	1.5	0.3
Vice President	0.3	0.4	-0.1	0.4	0.4	0.0
Councillor	0.2	0.4	-0.1			
Board Member	0.3	0.3	0.0	0.3	0.6	-0.2
Councilmember-At-Large	0.2	0.3	-0.1			
Mayor Pro-Tem	1.5	0.3	1.2			
Representative				0.5	0.4	0.1
Council Person				0.3	0.3	-0.1
Council Vice President				0.4	0.3	0.1
Committee Member				0.2	0.2	0.1
President Pro Tem				0.3	0.2	0.1
Vice Chairman				0.2	0.2	0.0
Chair				0.2	0.2	0.1

Table A-2: **Comparing Respondents to Sampling Frame on Gender and Title.** This table compares the respondents in AMOS 2012 and 2014 to the sampling frame on individual-level characteristics that we have on both sets of municipal officials—their gender (based on their first name in the sampling frame) and their title. For simplicity, we show the 25 most common titles among officials from each sampling frame. The "Diff." columns show the percentage point difference between the respondents and sampling frame.

B Survey Instruments

B.1 AMOS 2012

The following questions were included on one or more of the 5 survey waves of AMOS 2012. Each survey lasted (on average) about 12 minutes. These questions were located about two-thirds into each survey. The first quarter of the survey asked respondents for general descriptive information about themselves, their municipality, and the office they held (such as their partisan identity, ideology, years served, etc.). This was followed by several vignette-style survey experiments for a variety of different research projects. These questions followed that section. After these questions were 20 issue position questions and then a few questions to wrap up the survey (such as open-ended feedback on the survey).

For all questions the following answer options were possible: Strongly Disagree, Disagree, Somewhat Disagree, Neither Agree nor Disagree, Somewhat Agree, Agree, or Strongly Agree.

The following question was non-experimental, and was asked at the end of the 5th wave of AMOS 2012:

> Some scholars believe that elected officials spend revenue derived directly from their constituents, such as local taxes, differently than they would spend revenue that comes from other sources, such as transfers or grants from higher levels of government, royalties from natural resources, private grants, etc. In sum, scholars think that when the circumstances are exactly the same in every way except for the source of the revenue, elected officials are more likely to spend local taxes on public goods for the community and on things that their constituents want. **Based on your experience as a city councilor, do you agree or disagree with this argument?**

The following questions (analyzed in Table 2) appeared on the first survey wave of AMOS 2012. Respondents were asked whether they agreed or disagreed with each statement. Whether the statements referred to tax or grant dollars was randomly assigned at the respondent level. The order of the statements was also randomized.

> Please indicate how much you agree or disagree with the following statements:
>
> 1. Local media pay close attention to how the city spends [local tax / unrestricted grant] revenue.
> 2. Local citizens seek out information about how the city spends [local tax / unrestricted grant] revenue.
> 3. Local citizens care strongly about how the city spends [local tax / unrestricted grant] revenue.

The following questions (analyzed in Table 2) appeared on the 3rd and 4th survey waves of AMOS 2012. Respondents were asked whether they agreed or disagreed with each statement. Whether the statements referred to tax or grant dollars was randomly assigned at the respondent level. The order of the statements was also randomized.

Please indicate how much you agree or disagree with the following statements:

1. If a local politician used [local tax / federal grant] dollars to award a no-bid contract to a business associate, he would lose the next election.
2. If a local politician were involved in a minor scandal involving [local tax / federal grant] dollars, he would lose the next election.
3. My constituents think of [local tax / state and federal grant] dollars as "their" money.

B.2 AMOS 2014

The surveys for AMOS 2014 lasted (on average) about 12 minutes. The questions from this survey used for this paper were located about 80% into the survey, near the end. The first quarter of the survey asked respondents for general descriptive information about themselves, their municipality, and the office they held (such as their partisan identity, ideology, years served, etc.). This was followed by several vignette-style survey experiments for a variety of different research projects. The questions for this paper followed these vignettes. Subjects were randomly assigned to be asked a subset of the questions analyzed in just one of the modules used in our paper (i.e., the results presented either Figure 1, Figure 2, or Table 3). Thus, for example, a respondent who was asked a subset of questions analyzed in Table 3 would not have also been asked any of the questions analyzed in Figure 1. This was done to ensure that treatment effects from one set of our questions did not affect responses to another set of our questions. After these questions were several dealing with the legislative process used in the municipality, the quality of schools in their municipality, and then open-ended requests for feedback.

Question text for the "Misuse" condition in the forced choice comparisons (Figure 1) is below.

> In this question, we are trying to identify where local officials believe misuse of public funds is most likely to occur.
>
> While the vast majority of municipal officials are honest and do their jobs well, there are sometimes dishonest people who will try to misuse public funds or take advantage of city projects to help themselves and their friends at the expense of the broader public interest.
>
> We are going to show you 4 comparisons of local, capital improvement projects that are funded through different means. For each, please say whether misuse of funds is more likely to occur in project A or project B.
>
> We understand that misuse of funds is not common, but are trying to identify where you believe these problems are most likely to occur. We also realize that the projects may seem very general. Please give us your best guess based on the information provided.
>
> **Comparison 1**

In which capital improvement project do you think mismanagement or misuse of funds would be more likely to occur?

Respondents were then shown pairs of responses drawn from the options in the description of the experiment for Figure 1.

Question text for the "Policy Incongruence" condition in the forced choice comparisons (Figure 1) is below.

In this question, we are trying to understand how officials balance their personal policy preferences with those of their constituents. Municipal officials often face hard choices about how to allocate funds. In particular, sometimes an official's constituents would prefer one project, while the official himself feels that a different project would be better for the community.

We are going to show you 4 comparisons of local, capital improvement projects that are funded through different means. In each comparison, please indicate for which project you would be more likely to use the money on what citizens prefer (even when you feel that another project would be better).

We realize that the projects may seem very general. Please give us your best guess based on the information provided.

Comparison 1

In which capital improvement project would you be more likely to go with constituent preferences over your own beliefs about what is best?

Respondents were then shown pairs of responses drawn from the options in the description of the experiment for Figure 1.

Figure A-5 shows the survey questions used for Figure 2, and Figure A-4 shows survey questions used for Table 3.

Suppose that in a municipality similar to yours, it came to light that a local elected official has been involved in a minor scandal involving a capital improvement project funded with ${e://Field/scandal} dollars. How likely are each of the following?

	Very Unlikely (1)	Unlikely (2)	Somewhat Unlikely (3)	Undecided (4)	Somewhat Likely (5)	Likely (6)	Very Likely (7)
The media will cov scandal heavily. (1)	❍	❍	❍	❍	❍	❍	❍
Citizens will pay attention to the scandal. (2)	❍	❍	❍	❍	❍	❍	❍
Someone will run against the official in the next election. (3)	❍	❍	❍	❍	❍	❍	❍
The official will lose in the next election. (4)	❍	❍	❍	❍	❍	❍	❍

Figure A-4: **Screen Shot of Questions for Figure 2**

On this screen (3rd to last in survey), we are interested in learning more about the grants that your municipality receives from the state and federal government. Please indicate how much you agree or disagree with each of the following statements:

	Strongly Disagree (1)	Disagree (2)	Somewhat Disagree (3)	Somewhat Agree (4)	Agree (5)	Strongly Agree (6)
Agencies that give grants to municipalities like ours have a good sense about what projects our citizens would like best. (1)	❍	❍	❍	❍	❍	❍
Provided the money is spent as planned, granting agencies do not consider whether the project is something that citizens want or whether it's only officials who want it. (2)	❍	❍	❍	❍	❍	❍
If we change the budget for a grant project even a little, we need to inform the granting agency or there will be consequences. (3)	❍	❍	❍	❍	❍	❍
When our municipality receives a grant, the granting agency will heavily monitor how the money is spent. (4)	❍	❍	❍	❍	❍	❍
When our municipality receives a grant, the granting agency would notice if money was not spent as promised. (5)	❍	❍	❍	❍	❍	❍
If a grant was not spent properly, it would be hard for us to get other grants from that same agency in the future. (6)	❍	❍	❍	❍	❍	❍
If a grant was not spent properly, it would be hard for us to get other grants from any agency in the future. (7)	❍	❍	❍	❍	❍	❍

Figure A-5: **Screen Shot of Questions for Table 3**

C Additional Results Related to Each Analysis in Paper

In this section, we examine whether the results from the analyses in the paper are robust to various model specifications including the addition of control variables. Each of the analyses from the main paper has its own subsection. In each subsection, we begin with summary statistics of the individual-level and municipal-level variables that are used as control variables and, later, in the analysis of heterogeneous treatment effects in section D. Overall, the results are robust to a variety of specifications.

Most of the independent variables used in these additional analyses are self-explanatory based on the brief definition of each in the tables below. Here, we go over those that may be more difficult to understand. The first are the variables indicating officials who are commissioners and from cities with the commissioner form of government. The vast majority of officials in our sample are from municipalities with either a mayoral or council-manager form of government, which are quite common across the US. The commissioner form of government is one where elected officials serve on the governing legislature (similar to a city council in mayoral and council-manager forms of government) but also have administrative duties and oversight over specific municipal functions/agencies/departments. Thus, commissioners serve both legislative and executive roles. Though the survey was targeted at elected executives (i.e., mayors) and legislator (e.g., city councilors) some other administrative officials (primarily city clerks or managers) also took the survey. These officials, some of whom are elected, are a very small portion of the sample (less than 2%). The town meeting based policy means that the municipality has some policies that are approved by residents via a town meeting.

C.1 Additional Results Related to Non-Experimental Question on Revenue Source and Policy Incongruence (AMOS 2012)

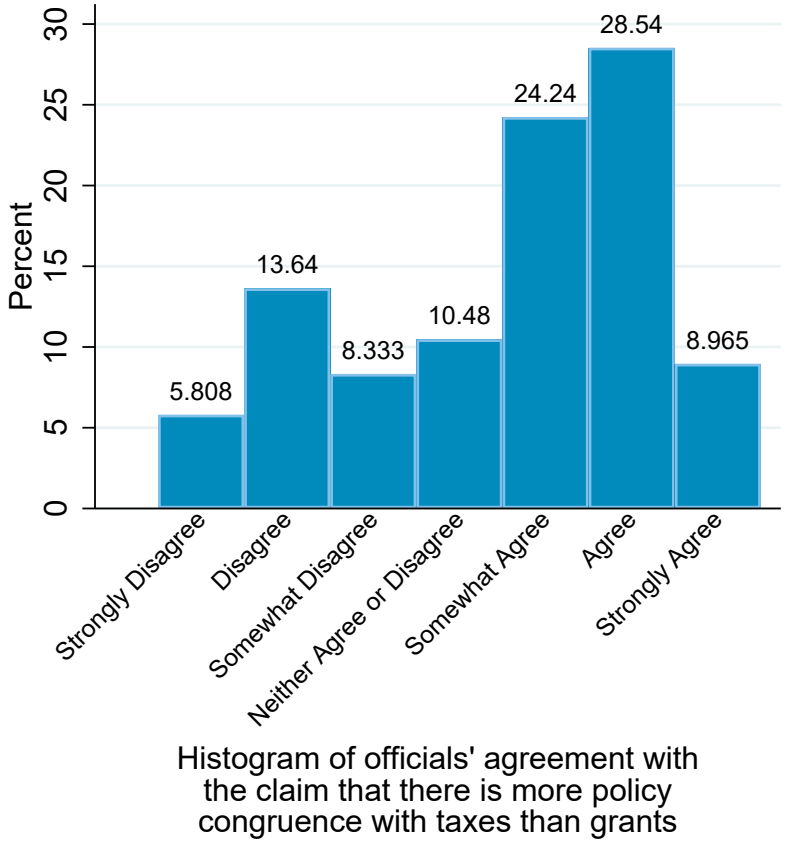

Figure A-6: **Responses to Non-Experimental Question on Revenue Source and Policy Incongruence (AMOS 2012).** The bars show the percent of municipal officials who agreed or disagreed with the claim that municipal officials are more likely to use locally derived taxes than outside revenue sources, like grants, on public goods and citizens' priorities. 65% at least somewhat agree while only 28% at least somewhat disagree. N=792.

Variables Used as Controls and Interactions	(1) Obs.	(2) Mean	(3) Std. Dev.	(4) Median	(5) Min.	(6) Max.
Individual-Level						
Female (1=yes)	507	0.26	0.44	0	0	1
Republican (1=yes)	507	0.32	0.47	0	0	1
Independent (1=yes)	507	0.38	0.49	0	0	1
Democrat (1=yes)	507	0.30	0.46	0	0	1
Self-Placed Ideology (7-pt., 1=Very Liberal)	507	4.36	1.50	5	1	7
Mayor (1=yes)	507	0.19	0.40	0	0	1
Councilor (1=yes)	507	0.74	0.44	1	0	1
Commissioner (1=yes)	507	0.04	0.19	0	0	1
Other Official (1=yes)	507	0.01	0.12	0	0	1
Tenure: Years Served in Current Office	507	6.43	5.88	5	0.5	62
Close Election: Has had election w/ vote margin of 5% pts. or less (1=yes)	507	0.13	0.33	0	0	1
Unopposed: Never Contested in an Election (1=yes)	507	0.17	0.38	0	0	1
Unelected Official (1=yes)	507	0.01	0.08	0	0	1
Ambition: Prob. will run for higher office in 5 yrs.	507	0.33	0.36	0.18	0	1
Municipal Institutions						
Partisan Elections (1=yes)	507	0.18	0.38	0	0	1
Mayoral Form of Govt (1=yes)	507	0.61	0.49	1	0	1
Council-Manager Form of Gov't (1=yes)	507	0.36	0.48	0	0	1
Commissioner Form of Govt (1=yes)	507	0.04	0.19	0	0	1
Town Meeting Based Policy (1=yes)	507	0.03	0.19	0	0	2
Home Rule Charter (1=yes)	507	0.40	0.49	0	0	1
Municipal Demographics						
Population	507	39	82	15	0.28	945
Log of Population	507	9.56	1.46	9.62	5.64	13.76
Median Income in $10k	507	5.76	2.65	5.11	0.03	21.28
Prop. of Pop. Unemployed	507	0.04	0.02	0.04	0	0.30
Prop. of Pop. w/ at least Some College	507	0.20	0.06	0.20	0	0.78
Prop. of Pop. Black	507	0.10	0.14	0.04	0	0.92
Prop. of Pop. Latino	507	0.11	0.15	0.05	0	1
Prop. of Pop. w/ 1st Mortgage	507	0.18	0.05	0.18	0	0.37
Prop. of Pop. w/ 2nd Mortgage	507	0.01	0.01	0.01	0	0.12

Table A-3: **Descriptive Statistics of Variables Used in Analysis of Responses to Non-Experimental Question on Revenue Source and Policy Incongruence (AMOS 2012).** Sample is limited to respondents who answered this question and, obviously, for whom control variables were available. Individual-level variables and *Partisans Elections* are self-reported by respondents in AMOS 2012. Other municipal-level variables are from the US Census Bureau. Please note that the variables *Commissioner* and *Commissioner Form of Gov't* are co-linear, so we only include one in the regressions below.

	(1)	(2)	(3)
VARIABLES	7-pt. Scale	At Least Some-what Agrees	At Least Some-what Agrees
Female (1=yes)	0.131	-0.015	-0.124
	(0.195)	(0.054)	(0.227)
Republican (1=yes)	0.335	0.113	0.504
	(0.268)	(0.075)	(0.312)
Independent (1=yes)	0.461	0.106	0.441
	(0.235)	(0.066)	(0.259)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.088	-0.040*	-0.107
	(0.071)	(0.020)	(0.084)
Mayor (1=yes)	0.173	0.013	0.086
	(0.219)	(0.061)	(0.254)
Other Official (1=yes)	0.595	0.204	1.372
	(0.898)	(0.251)	(1.229)
Tenure: Years Served in Current Office	0.009	0.000	-0.007
	(0.015)	(0.004)	(0.016)
Close Election: Has had election w/ vote margin of 5% pts. or less (1=yes)	0.268	0.047	0.020
	(0.249)	(0.070)	(0.302)
Unopposed: Never Contested in an Election (1=yes)	-0.451*	-0.139*	-0.721*
	(0.224)	(0.063)	(0.259)
Unelected Official (1=yes)	0.491	0.261	
	(1.425)	(0.399)	
Ambition: Prob. will run for higher office in 5 yrs.	0.200	0.045	0.292
	(0.236)	(0.066)	(0.277)
Partisan Elections (1=yes)	-0.194	-0.117	-0.482
	(0.319)	(0.089)	(0.274)
Mayoral Form of Gov't (1=yes)	0.010	0.053	0.066
	(0.207)	(0.058)	(0.220)
Commissioner Form of Gov't (1=yes)	0.041	0.051	0.178
	(0.543)	(0.152)	(0.598)
Town Meeting Based Policy (1=yes)	0.480	0.050	-0.335
	(0.570)	(0.160)	(0.571)
Home Rule Charter (1=yes)	-0.071	-0.006	-0.007
	(0.211)	(0.059)	(0.214)
Log of Population	-0.077	-0.004	-0.041
	(0.071)	(0.020)	(0.080)
Median Income in $10k	0.136*	0.031*	0.138*
	(0.049)	(0.014)	(0.056)
Prop. of Pop. Unemployed	3.166	1.189	4.064
	(3.780)	(1.058)	(4.663)
Prop. of Pop. w/ at least Some College	5.874*	1.246*	4.400
	(2.063)	(0.577)	(2.246)
Prop. of Pop. Black	-0.169	-0.220	-0.479
	(0.745)	(0.208)	(0.736)
Prop. of Pop. Latino	0.047	0.050	0.147
	(0.776)	(0.217)	(0.741)
Prop. of Pop. w/ 1st Mortgage	-11.399*	-2.973*	-11.545*
	(2.855)	(0.799)	(3.372)
Prop. of Pop. w/ 2nd Mortgage	14.361	5.747	17.116
	(12.045)	(3.371)	(14.317)
Constant	5.062*	0.736*	1.206
	(0.915)	(0.256)	(1.057)
Observations	507	507	504
R-squared	0.077	0.075	
Regression Model	OLS	OLS	Logit
Number of state-level fixed effects	47	47	None

Table A-4: **Regression of Responses to Non-Experimental Question on Revenue Source and Policy Incongruence (AMOS 2012).** OLS regression with state-level fixed effects in columns (1) and (2). Logit regression in columns (3). Dependent variable in column (1) is officials' response to non-experimental question, where 1="Strongly Disagree" and 7="Strongly Agree." Dependent variable in columns (2) and (3) is an indicator variable that equals 1 if respondent at least somewhat agreed with the statement. Standard errors in parentheses. $^{*}p < 0.05$.

C.2 Additional Results Related to Figure 1: Local policymakers' beliefs about revenue types, policy incongruence, and misuse (AMOS 2014)

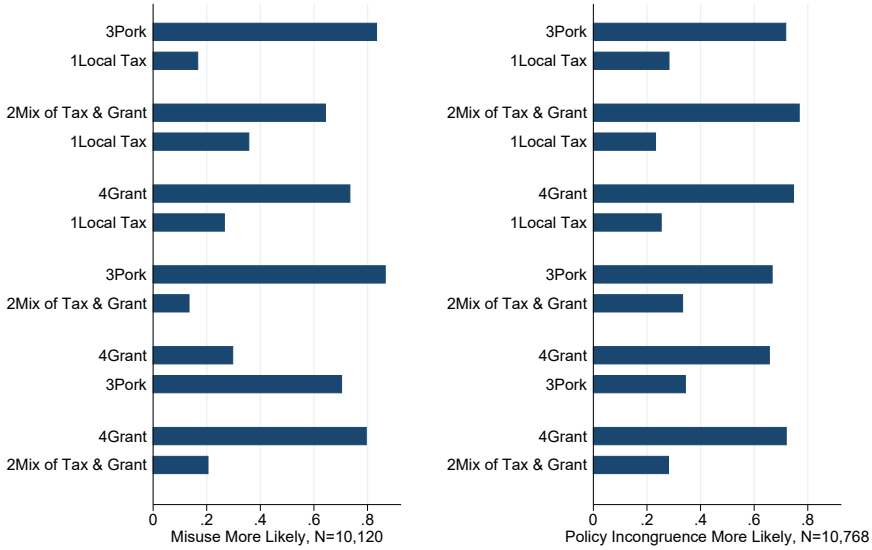

Figure A-7: **Revenue pair results from Figure 1.** The bars show, for each revenue source pairing, the percent of respondents who indicated that they believed policy incongruence (right graph) or misuse (left graph) would be more likely to occur with that type of funding.

	(1) Policy Incongruence	(2) Misuse
Local Tax	-0.44	-0.33
	(0.02)	(0.01)
Mix of Tax & Grant	-0.24	-0.27
	(0.02)	(0.01)
Pork	-0.13	0.19
	(0.01)	(0.01)
Constant (Grant)	0.69	0.59
	(0.01)	(0.01)
Obs.	10,768	10,120
R-squared	0.11	0.18
No. of Clusters	1,346	1,265

Table A-5: **Regression results for Figure 1.** These are OLS regressions in which a dummy for whether the project was seen as more prone to policy incongruence (left) or misuse (right) was regressed on dummy variables for each revenue type. The baseline category is Grant. Robust standard errors, clustered at the level of each respondent, are in parentheses.

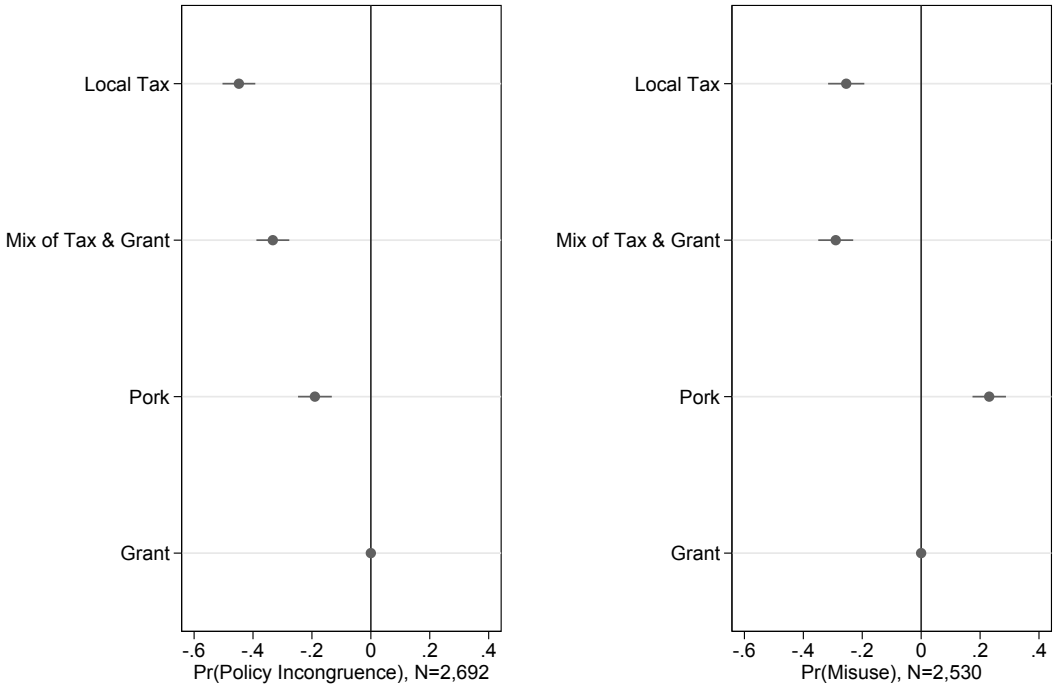

Figure A-8: **Figure 1 limited to the first pairwise comparison viewed by each respondent.** This figure plots the regression coefficients from OLS regressions in which an indicator variable for whether the project was seen as more prone to misrepresentation (left) or misuse (right) was regressed against dummy variables for each revenue type. The baseline category is Grant. Dots represent regression coefficients; bars represent 95% confidence intervals. There are 1,346 respondents and 2,692 subject-project observations in the regression on the left on Misrepresentation. There are 1,268 respondents and 2,536 subject-project observations in the regression on the right on Misuse. The complete regression results from this analysis are available in Table A-6.

	(1) Policy Incongruence	(2) Misuse
Local Tax	-0.45	-0.25
	(0.03)	(0.03)
Mix of Tax & Grant	-0.33	-0.29
	(0.03)	(0.03)
Pork	-0.19	0.23
	(0.03)	(0.03)
Constant (Grant)	0.75	0.58
	(0.02)	(0.02)
Obs.	2,692	2,530
R-squared	0.11	0.18
No. of Clusters	1,346	1,265

Table A-6: **Regression results for Figure 1 limited to the first pairwise comparison viewed by each respondent.** These are OLS regressions in which a dummy for whether the project was seen as more prone to misrepresentation (left) or misuse (right) was regressed on dummy variables for each revenue type. The baseline category is Grant. Robust standard errors, clustered at the level of each respondent, are in parentheses.

	(1) Policy Incongruence	(2) Misuse
Local Tax	-0.44*	-0.33*
	(0.02)	(0.02)
Mix of Tax & Grant	-0.24*	-0.27*
	(0.02)	(0.01)
Pork	-0.13*	0.19*
	(0.01)	(0.01)
Constant	0.69*	0.59*
	(0.01)	(0.01)
Observations	10,768	10,120
Number of Fixed Effects	1,346	1,265

Table A-7: **Regression results for Figure 1 and Table A-5 with respondent-level fixed effects.** Robust standard errors, clustered at respondent level, in parentheses. * $p < 0.05$.

Variables used as Controls and Interactions	(1) Obs.	(2) Mean	(3) Std. Dev.	(4) Median	(5) Min.	(6) Max.
Individual-Level						
Female (1=yes)	1,837	0.29	0.45	0	0	1
Republican (1=yes)	1,837	0.38	0.49	0	0	1
Independent (1=yes)	1,837	0.25	0.43	0	0	1
Democrat (1=yes)	1,837	0.37	0.48	0	0	1
Self-Placed Ideology (7-pt., 1=Very Liberal)	1,837	4.27	1.46	4	1	7
Mayor (1=yes)	1,837	0.08	0.28	0	0	1
Commissioner (1=yes)	1,837	0.03	0.18	0	0	1
Councilor (1=yes)	1,837	0.88	0.33	1	0	1
Has served 4 yrs. or less in elected office (1=yes)	1,837	0.44	0.50	0	0	1
Won last election by less than 10% pts. (1=yes)	1,837	0.24	0.43	0	0	1
Faced challenger in primary or general (1=yes)	1,837	0.67	0.47	1	0	1
Unelected Official (1=yes)	1,837	0	0	0	0	0
Wants to hold munic. office in 5 yrs. (1=yes)	1,837	0.53	0.50	1	0	1
Wants to hold higher office in 5 yrs. (1=yes)	1,837	0.12	0.33	0	0	1
Holds at-large seat (1=yes)	1,837	0.43	0.50	0	0	1
In multi-member district (1=yes)	1,837	0.11	0.32	0	0	1
Has less than bachelor's degree (1=yes)	1,837	0.26	0.44	0	0	1
Has bachelor's degree (1=yes)	1,837	0.33	0.47	0	0	1
Has graduate degree (1=yes)	1,837	0.41	0.49	0	0	1
Municipal Institutions						
Partisan Elections (1=yes)	1,837	0.17	0.38	0	0	1
Elections held on national elections (1=yes)	1,837	0.56	0.50	1	0	1
Mayoral Form of Gov't (1=yes)	1,837	0.54	0.50	1	0	1
Council-Manager Form of Gov't (1=yes)	1,837	0.43	0.49	0	0	1
Commissioner Form of Gov't (1=yes)	1,837	0.03	0.18	0	0	1
Town Meeting Based Policy (1=yes)	1,837	0.03	0.18	0	0	2
Home Rule Charter (1=yes)	1,837	0.40	0.49	0	0	1
Municipal Demographics						
Population in 1,000's	1,837	36	112	15	0.17	3,792
Log of Population	1,837	9.69	1.15	9.64	5.15	15.15
Median Income in $10k	1,837	5.80	2.70	5.16	0.18	25.00
Prop. of Pop. Unemployed	1,837	0.04	0.02	0.04	0	0.56
Prop. of Pop. w/ at least Some College	1,837	0.20	0.07	0.20	0	0.80
Prop. of Pop. Black	1,837	0.10	0.14	0.04	0	0.95
Prop. of Pop. Latino	1,837	0.10	0.14	0.05	0	1
Prop. of Pop. w/ 1st Mortgage	1,837	0.18	0.05	0.18	0	0.43
Prop. of Pop. w/ 2nd Mortgage	1,837	0.01	0.01	0.01	0	0.16

Table A-8: **Descriptive Statistics of Variables Used in Robustness Checks of Analysis from Figure 1.** Sample is limited to respondents who answered the questions examined in Figure 1 and, obviously, for whom control variables were available. Individual-level variables, *Partisan Elections*, and *Elections Held on Nat'l Elections* are self-reported by respondents in AMOS 2014. Other municipal-level variables are from the US Census Bureau. Please note that the variables *Commissioner* and *Commissioner Form of Gov't* are co-linear, so we only include one in the regressions below.

	(1)	(2)	(3)	(4)
	All Responses		1st Response Only	
VARIABLES	Policy Incongruence	Misuse	Policy Incongruence	Misuse
Local Tax	-0.44*	-0.29*	-0.45*	-0.20*
	(0.02)	(0.02)	(0.04)	(0.04)
Mix of Tax & Grant	-0.23*	-0.26*	-0.34*	-0.29*
	(0.02)	(0.02)	(0.04)	(0.04)
Pork	-0.13*	0.21*	-0.21*	0.26*
	(0.02)	(0.02)	(0.04)	(0.04)
Female (1=yes)	-0.00	-0.00	-0.00	-0.00
	(0.00)	(0.01)	(0.01)	(0.01)
Republican (1=yes)	-0.00	-0.00	-0.02*	-0.00
	(0.01)	(0.01)	(0.01)	(0.01)
Independent (1=yes)	0.01	-0.01	-0.01	-0.00
	(0.00)	(0.01)	(0.01)	(0.01)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.00	0.00	-0.00	-0.00
	(0.00)	(0.00)	(0.00)	(0.00)
Mayor (1=yes)	-0.00	-0.00	0.00	0.02
	(0.01)	(0.01)	(0.01)	(0.01)
Has served 4 yrs. or less in elected office (1=yes)	-0.00	-0.00	0.00	-0.00
	(0.00)	(0.00)	(0.01)	(0.01)
Won last election by less than 10% pts. (1=yes)	-0.01	0.00	-0.01	-0.00
	(0.00)	(0.00)	(0.01)	(0.01)
Faced challenger in primary or general (1=yes)	-0.00	0.01*	0.00	-0.02
	(0.00)	(0.00)	(0.01)	(0.01)
Wants to hold munic. office in 5 yrs. (1=yes)	0.01	0.00	0.01	-0.01
	(0.00)	(0.00)	(0.01)	(0.01)
Wants to hold higher office in 5 yrs. (1=yes)	0.01*	0.00	-0.00	-0.01
	(0.00)	(0.01)	(0.01)	(0.01)
Holds at-large seat (1=yes)	0.00	-0.00	0.01	0.01
	(0.00)	(0.00)	(0.01)	(0.01)
In multi-member district (1=yes)	0.00	0.00	-0.01	0.00
	(0.00)	(0.01)	(0.01)	(0.01)
Has less than bachelor's degree (1=yes)	-0.00	0.00	-0.02*	-0.02
	(0.00)	(0.01)	(0.01)	(0.01)
Has bachelor's degree (1=yes)	0.01	-0.00	-0.01	-0.02
	(0.00)	(0.00)	(0.01)	(0.01)
Partisan Elections (1=yes)	0.00	-0.00	-0.01	-0.00
	(0.01)	(0.01)	(0.01)	(0.02)
Elections held on national elections (1=yes)	0.00	-0.00	-0.00	0.02*
	(0.00)	(0.00)	(0.01)	(0.01)
Mayoral Form of Gov't (1=yes)	-0.00	0.01	-0.00	-0.01
	(0.00)	(0.01)	(0.01)	(0.01)
Commissioner Form of Gov't (1=yes)	0.01	0.01	-0.01	0.01
	(0.01)	(0.01)	(0.02)	(0.03)
Town Meeting Based Policy (1=yes)	-0.01	-0.00	0.02	-0.03
	(0.01)	(0.01)	(0.02)	(0.03)
Home Rule Charter (1=yes)	-0.01*	0.01	0.00	-0.00
	(0.00)	(0.01)	(0.01)	(0.01)
Log of Population	0.00	-0.00	-0.00	-0.00
	(0.00)	(0.00)	(0.00)	(0.00)
Median Income in $10k	-0.00	-0.00	0.00	0.00
	(0.00)	(0.00)	(0.00)	(0.00)
Prop. of Pop. Unemployed	-0.12*	0.07	-0.04	0.29
	(0.04)	(0.10)	(0.12)	(0.20)
Prop. of Pop. w/ at least Some College	0.03	-0.04	0.08	-0.05
	(0.04)	(0.06)	(0.09)	(0.11)
Prop. of Pop. Black	0.01	0.01	-0.03	0.04
	(0.01)	(0.02)	(0.03)	(0.04)
Prop. of Pop. Latino	-0.01	0.01	-0.02	0.01
	(0.01)	(0.02)	(0.03)	(0.04)
Prop. of Pop. w/ 1st Mortgage	0.02	0.03	-0.01	0.21
	(0.04)	(0.08)	(0.11)	(0.14)
Prop. of Pop. w/ 2nd Mortgage	0.19	-0.10	0.80*	-0.79
	(0.14)	(0.29)	(0.36)	(0.61)
Constant	0.64*	0.57*	0.78*	0.55*
	(0.03)	(0.03)	(0.05)	(0.06)
Observations	7,408	7,296	1,852	1,824
R-squared	0.105	0.167	0.106	0.177

Table A-9: **Tables A-5 and A-6 with control variables.** Robust standard errors, clustered at respondent level, in parentheses. $^{*}p$ <0.05.

C.3 Additional Results Related to Table 2: Revenue source and bottom-up accountability (AMOS 2012)

#	Statement	Average response on 7-point scale, by treatment group: Tax	Grant	Diff.	Obs.
1	If a local politician were involved in a minor scandal involving [**local tax/federal grant**] dollars, he would lose the next election.	6.01	5.35	0.66** (0.10)	708
2	If a local politician used [**local tax/federal grant**] dollars to award a no-bid contract to a business associate, he would lose the next election.	5.20	5.21	0.01 (0.11)	711
3	Local citizens care strongly about how the city spends [**local tax/unrestricted grant**] revenue.	5.14	4.16	0.98** (0.10)	902
4	My constituents think of [**local tax/state and federal grant**] dollars as "their" money.	5.76	4.71	1.04** (0.12)	666
5	Local media pay close attention to how the city spends [**local tax/unrestricted grant**] revenue.	4.63	4.42	0.21* (0.11)	902
6	Local citizens seek out information about how the city spends [**local tax/unrestricted grant**] revenue.	4.00	3.51	0.50** (0.10)	905

Table A-10: **Table 2 using the full 7-point scale.** Local policymakers were randomly assigned to see statements concerning local taxes or a form of grant funding. They were then asked to indicate how much they agreed or disagreed with each statement, where 1="Strongly Disagree" and 7="Strongly Agree." These results show the average response in the Tax (Column 3) and Grant (Column 4) treatment groups. Column 5 (Diff.) indicates the difference between these means. The number of observations (Column 6) differs across statements because they were included in different rounds of the survey and administered to randomly selected subsets of respondents that varied in size in each of those rounds. Across nearly all of the statements, local policymakers believe they face more bottom-up accountability with local tax spending. * $p < 0.05$, ** $p < 0.01$, two-tailed.

Variables Used as Controls and Interactions	(1) Obs.	(2) Mean	(3) Std. Dev.	(4) Median	(5) Min.	(6) Max.
Individual-Level						
Female (1=yes)	1,375	0.26	0.44	0	0	1
Republican (1=yes)	1,375	0.36	0.48	0	0	1
Independent (1=yes)	1,375	0.34	0.47	0	0	1
Democrat (1=yes)	1,375	0.30	0.46	0	0	1
Self-Placed Ideology (7-pt., 1=Very Liberal)	1,375	4.42	1.49	5	1	7
Mayor (1=yes)	1,375	0.19	0.39	0	0	1
Councilor (1=yes)	1,375	0.71	0.45	1	0	1
Commissioner (1=yes)	1,375	0.06	0.23	0	0	1
Other Official (1=yes)	1,375	0.02	0.13	0	0	1
Tenure: Years Served in Current Office	1,375	6.09	5.45	4	0	43
Close Election: Has had election w/ vote margin of 5% pts. or less (1=yes)	1,375	0.12	0.32	0	0	1
Unopposed: Never Contested in an Election (1=yes)	1,375	0.12	0.33	0	0	1
Unelected Official (1=yes)	1,375	0.01	0.23	0	0	1
Ambition: Prob. will run for higher office in 5 yrs.	1,375	0.33	0.35	0.20	0	1
Municipal Institutions						
Partisan Elections (1=yes)	1,375	0.19	0.39	0	0	1
Mayoral Form of Gov't (1=yes)	1,375	0.54	0.50	1	0	1
Council-Manager Form of Gov't (1=yes)	1,375	0.40	0.49	0	0	1
Commissioner Form of Gov't (1=yes)	1,375	0.06	0.24	0	0	1
Town Meeting Based Policy (1=yes)	1,375	0.05	0.23	0	0	2
Home Rule Charter (1=yes)	1,375	0.39	0.49	0	0	1
Municipal Demographics						
Population (in 1,000's)	1,375	62	350	14	0.13	8,175
Log of Population	1,375	9.58	1.60	9.57	4.90	15.92
Median Income in $10k	1,375	5.89	2.67	5.28	0.08	25.00
Prop. of Pop. Unemployed	1,375	0.04	0.02	0.04	0	0.30
Prop. of Pop. w/ at least Some College	1,375	0.20	0.07	0.20	0	0.81
Prop. of Pop. Black	1,375	0.09	0.13	0.03	0	0.84
Prop. of Pop. Latino	1,375	0.11	0.15	0.05	0	1
Prop. of Pop. w/ 1st Mortgage	1,375	0.18	0.05	0.18	0	0.37
Prop. of Pop. w/ 2nd Mortgage	1,375	0.01	0.01	0.01	0	0.16

Table A-11: **Descriptive Statistics of Variables Used in Robustness Checks of Analysis from Table 2.** Sample is limited to respondents who answered the questions examined in Table 2 and, obviously, for whom control variables were available. Individual-level variables and *Partisans Elections* are self-reported by respondents in AMOS 2012. Other municipal-level variables are from the US Census Bureau. Please note that the variables *Commissioner* and *Commissioner Form of Gov't* are co-linear, so we only include one in the regressions below.

VARIABLES	(1) Scandal	(2) No-bid	(3) Care	(4) Theirs	(5) Media	(6) Seek Info
Tax treatment condition (1=yes)	0.093*	0.027	0.317*	0.288*	0.097*	0.193*
	(0.024)	(0.034)	(0.051)	(0.039)	(0.042)	(0.046)
Female (1=yes)	-0.024	-0.004	-0.021	0.026	0.037	0.037
	(0.027)	(0.044)	(0.047)	(0.044)	(0.046)	(0.054)
Republican (1=yes)	0.078	0.028	-0.044	-0.035	0.008	-0.037
	(0.050)	(0.051)	(0.061)	(0.064)	(0.060)	(0.061)
Independent (1=yes)	0.081	0.059	-0.037	-0.078	-0.050	-0.109*
	(0.046)	(0.054)	(0.055)	(0.063)	(0.057)	(0.048)
Self-Placed Ideology (7-pt., 1=Very Liberal)	0.005	0.011	0.011	-0.002	0.013	0.006
	(0.012)	(0.015)	(0.018)	(0.013)	(0.014)	(0.015)
Mayor (1=yes)	0.010	0.081*	-0.006	-0.014	0.019	-0.052
	(0.027)	(0.035)	(0.040)	(0.041)	(0.049)	(0.055)
Other Official (1=yes)	0.003	0.173*	-0.056	-0.041	-0.075	-0.152
	(0.140)	(0.061)	(0.167)	(0.136)	(0.209)	(0.164)
Tenure: Years Served in Current Office	0.005*	0.007*	0.003	-0.000	0.003	-0.003
	(0.002)	(0.002)	(0.003)	(0.004)	(0.003)	(0.003)
Close Election: Has had election w/ vote margin	0.009	0.072	0.033	-0.007	0.074	0.050
of 5% pts. or less (1=yes)	(0.040)	(0.048)	(0.048)	(0.056)	(0.061)	(0.063)
Unopposed: Never Contested in an Election (1=yes)	-0.032	-0.054	0.015	-0.124	0.013	0.041
	(0.046)	(0.052)	(0.066)	(0.087)	(0.070)	(0.064)
Unelected Official (1=yes)	0.004	0.053	0.138	0.042	0.055	0.139
	(0.063)	(0.078)	(0.079)	(0.070)	(0.107)	(0.082)
Ambition: Prob. will run for higher office in 5 yrs.	0.015	0.001	0.065	0.035	0.013	-0.061
	(0.046)	(0.040)	(0.056)	(0.045)	(0.062)	(0.066)
Partisan Elections (1=yes)	-0.051	-0.037	-0.021	0.039	-0.014	-0.103*
	(0.042)	(0.066)	(0.045)	(0.039)	(0.048)	(0.045)
Mayoral Form of Gov't (1=yes)	0.010	0.016	-0.052	0.024	-0.092*	-0.103*
	(0.030)	(0.042)	(0.037)	(0.043)	(0.043)	(0.052)
Commissioner Form of Gov't (1=yes)	-0.024	-0.103	-0.089	0.166	0.038	-0.016
	(0.080)	(0.105)	(0.132)	(0.148)	(0.093)	(0.136)
Town Meeting Based Policy (1=yes)	0.039	0.203	0.110	-0.144	0.104	0.048
	(0.055)	(0.139)	(0.124)	(0.141)	(0.105)	(0.115)
Home Rule Charter (1=yes)	-0.013	0.064*	-0.028	-0.013	-0.025	0.008
	(0.032)	(0.030)	(0.047)	(0.052)	(0.046)	(0.042)
Log of Population	-0.009	0.026*	0.004	0.021	0.018	0.012
	(0.009)	(0.011)	(0.013)	(0.021)	(0.012)	(0.016)
Median Income in $10k	0.003	-0.001	0.013	0.023*	0.000	0.003
	(0.003)	(0.007)	(0.009)	(0.007)	(0.011)	(0.007)
Prop. of Pop. Unemployed	0.526	-0.427	0.374	1.095	0.776	1.111
	(0.426)	(0.827)	(0.617)	(0.903)	(0.585)	(0.632)
Prop. of Pop. w/ at least Some College	0.286	0.514*	-0.477	1.116*	0.058	0.035
	(0.152)	(0.231)	(0.455)	(0.516)	(0.457)	(0.397)
Prop. of Pop. Black	-0.082	-0.205	0.101	-0.099	-0.198	0.204
	(0.120)	(0.137)	(0.167)	(0.153)	(0.170)	(0.161)
Prop. of Pop. Latino	0.027	-0.006	0.081	0.153	-0.165	-0.214
	(0.117)	(0.093)	(0.131)	(0.148)	(0.153)	(0.116)
Prop. of Pop. w/ 1st Mortgage	0.021	0.408	-0.309	-0.311	-0.884	-0.077
	(0.238)	(0.373)	(0.636)	(0.504)	(0.649)	(0.608)
Prop. of Pop. w/ 2nd Mortgage	-0.846	-1.064	1.814	-0.858	0.471	2.306*
	(1.339)	(1.435)	(1.256)	(2.000)	(1.593)	(1.051)
Constant	0.780*	0.293	0.405	0.096	0.493*	0.220
	(0.131)	(0.170)	(0.208)	(0.350)	(0.206)	(0.220)
Observations	466	495	654	451	654	657
Number of State Fixed Effects Groups	49	48	49	48	48	49

Table A-12: **Regression Results for Table 2 with Control Variables.** OLS regression with state-level fixed effects. The dependent variable equals 1 if respondent at least "Somewhat Agrees" with each statement, and 0 otherwise. Standard errors indicated in parentheses. * $p < 0.05$.

VARIABLES	(1) Scandal	(2) No-bid	(3) Care	(4) Theirs	(5) Media	(6) Seek Info
Tax treatment condition (1=yes)	1.745*	0.268	1.413*	1.829*	0.443*	0.835*
	(0.512)	(0.281)	(0.182)	(0.290)	(0.173)	(0.176)
Female (1=yes)	-0.243	-0.147	0.043	0.131	0.182	0.220
	(0.409)	(0.320)	(0.216)	(0.301)	(0.209)	(0.211)
Republican (1=yes)	0.760	0.252	-0.189	-0.189	0.072	-0.277
	(0.609)	(0.439)	(0.287)	(0.398)	(0.277)	(0.280)
Independent (1=yes)	0.870	0.406	-0.164	-0.455	-0.212	-0.463
	(0.500)	(0.400)	(0.263)	(0.356)	(0.250)	(0.255)
Self-Placed Ideology (7-pt., 1=Very Liberal)	0.080	0.099	0.063	-0.017	0.040	0.060
	(0.161)	(0.118)	(0.077)	(0.107)	(0.074)	(0.076)
Mayor (1=yes)	0.197	0.849*	-0.032	-0.088	0.047	-0.250
	(0.496)	(0.404)	(0.238)	(0.299)	(0.229)	(0.238)
Other Official (1=yes)	-0.205		-0.312	-0.216	-1.175	
	(1.575)		(0.968)	(1.348)	(0.961)	
Tenure: Years Served in Current Office	0.084	0.087*	0.018	-0.001	0.021	-0.016
	(0.050)	(0.037)	(0.017)	(0.022)	(0.016)	(0.017)
Close Election: Has had election w/ vote margin	0.183	0.718	0.140	-0.035	0.345	0.244
of 5% pts. or less (1=yes)	(0.622)	(0.478)	(0.290)	(0.414)	(0.284)	(0.272)
Unopposed: Never Contested in an Election (1=yes)	-0.221	-0.385	0.061	-0.723*	0.063	0.213
	(0.544)	(0.384)	(0.276)	(0.361)	(0.266)	(0.277)
Unelected Official (1=yes)			0.630	0.052		
			(1.634)	(1.626)		
Ambition: Prob. will run for higher office in 5 yrs.	0.115	0.023	0.343	0.233	0.179	-0.166
	(0.548)	(0.381)	(0.272)	(0.363)	(0.261)	(0.265)
Partisan Elections (1=yes)	-0.719	-0.284	-0.140	0.259	-0.086	-0.464
	(0.481)	(0.359)	(0.240)	(0.364)	(0.233)	(0.244)
Mayoral Form of Gov't (1=yes)	0.131	-0.036	-0.337	0.004	-0.444*	-0.471*
	(0.421)	(0.319)	(0.201)	(0.288)	(0.193)	(0.196)
Commissioner Form of Gov't (1=yes)	-0.180	-0.672	-0.418	0.904	0.285	0.258
	(1.121)	(0.727)	(0.528)	(0.807)	(0.553)	(0.534)
Town Meeting Based Policy (1=yes)	0.651	1.341	0.455	-0.886	0.261	-0.177
	(1.277)	(1.283)	(0.503)	(0.784)	(0.550)	(0.532)
Home Rule Charter (1=yes)	-0.333	0.387	-0.177	-0.020	-0.119	-0.010
	(0.399)	(0.305)	(0.197)	(0.272)	(0.188)	(0.191)
Log of Population	-0.090	0.196	0.013	0.059	0.063	0.042
	(0.143)	(0.105)	(0.068)	(0.096)	(0.065)	(0.067)
Median Income in $10k	0.051	0.008	0.067	0.148*	-0.007	0.021
	(0.097)	(0.059)	(0.049)	(0.065)	(0.044)	(0.044)
Prop. of Pop. Unemployed	3.473	-1.589	1.955	8.125	3.128	5.084
	(10.971)	(6.174)	(3.881)	(6.655)	(4.202)	(3.776)
Prop. of Pop. w/ at least Some College	3.418	5.900*	-2.524	7.497*	0.305	1.122
	(3.996)	(2.986)	(1.880)	(2.680)	(1.862)	(1.875)
Prop. of Pop. Black	-0.698	-1.381	0.456	-0.261	-1.049	1.214
	(1.474)	(0.993)	(0.886)	(0.977)	(0.818)	(0.840)
Prop. of Pop. Latino	0.815	0.296	0.468	1.214	-0.678	-1.150
	(1.447)	(0.981)	(0.705)	(1.004)	(0.667)	(0.715)
Prop. of Pop. w/ 1st Mortgage	-0.691	1.486	-1.774	-1.245	-3.690	-0.636
	(6.036)	(3.731)	(2.643)	(3.560)	(2.557)	(2.540)
Prop. of Pop. w/ 2nd Mortgage	-7.386	-5.408	11.763	-6.012	4.948	9.913
	(30.684)	(12.885)	(10.536)	(15.270)	(10.122)	(9.788)
Constant	0.891	-2.833	-0.362	-2.348	0.120	-1.420
	(1.955)	(1.462)	(0.962)	(1.324)	(0.924)	(0.944)
Observations	442	459	626	429	623	620

Table A-13: **Regression Results for Table 2 with Control Variables using Logit.** The dependent variable equals 1 if respondent at least "Somewhat Agrees" with each statement, and 0 otherwise. In this model, we do not include state-level fixed effects in order to avoid the incidental parameters problem (Katz, 2001). * $p < 0.05$.

VARIABLES	(1) Scandal	(2) No-Bid	(3) Care	(4) Theirs	(5) Media	(6) Seek Info
Tax treatment condition (1=yes)	0.572*	0.061	1.061*	1.109*	0.226	0.543*
	(0.110)	(0.130)	(0.155)	(0.130)	(0.148)	(0.163)
Female (1=yes)	-0.174	-0.027	0.014	0.290	0.145	0.124
	(0.109)	(0.164)	(0.153)	(0.160)	(0.159)	(0.152)
Republican (1=yes)	0.562*	0.054	-0.207	-0.210	-0.157	-0.191
	(0.204)	(0.211)	(0.203)	(0.207)	(0.209)	(0.172)
Independent (1=yes)	0.411	0.244	-0.143	-0.071	-0.315	-0.293
	(0.220)	(0.190)	(0.181)	(0.217)	(0.201)	(0.155)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.057	0.057	0.050	0.036	0.061	0.059
	(0.054)	(0.056)	(0.052)	(0.051)	(0.044)	(0.047)
Mayor (1=yes)	-0.131	0.171	-0.047	-0.274	0.091	-0.126
	(0.147)	(0.183)	(0.124)	(0.161)	(0.161)	(0.150)
Other Official (1=yes)	0.309	0.445	0.200	0.045	-0.649	-0.329
	(0.504)	(0.382)	(0.332)	(0.341)	(0.711)	(0.604)
Tenure: Years Served in Current Office	0.020	0.022	0.007	0.005	0.016	-0.009
	(0.012)	(0.011)	(0.010)	(0.010)	(0.011)	(0.010)
Close Election: Has had election w/ vote margin	0.180	0.406*	0.012	-0.211	0.312	0.050
of 5% pts. or less (1=yes)	(0.192)	(0.176)	(0.167)	(0.230)	(0.191)	(0.188)
Unopposed: Never Contested in an Election (1=yes)	-0.048	-0.056	-0.002	-0.390	0.194	0.083
	(0.211)	(0.208)	(0.224)	(0.242)	(0.225)	(0.201)
Unelected Official (1=yes)	-0.193	0.421	0.482	0.222	0.584	0.343
	(0.297)	(0.326)	(0.283)	(0.231)	(0.374)	(0.246)
Ambition: Prob. will run for higher office in 5 yrs.	0.094	-0.191	0.179	0.207	0.076	-0.145
	(0.169)	(0.214)	(0.173)	(0.175)	(0.207)	(0.210)
Partisan Elections (1=yes)	-0.289	-0.204	-0.076	0.247	-0.118	-0.242
	(0.158)	(0.232)	(0.135)	(0.166)	(0.159)	(0.140)
Mayoral Form of Gov't (1=yes)	-0.092	0.057	-0.243*	0.166	-0.425*	-0.408*
	(0.147)	(0.155)	(0.118)	(0.133)	(0.164)	(0.165)
Commissioner Form of Gov't (1=yes)	0.122	-0.170	0.067	0.663	0.338	0.103
	(0.334)	(0.446)	(0.481)	(0.494)	(0.372)	(0.478)
Town Meeting Based Policy (1=yes)	-0.170	0.769	0.000	-0.011	0.076	-0.035
	(0.346)	(0.561)	(0.464)	(0.389)	(0.413)	(0.481)
Home Rule Charter (1=yes)	-0.135	0.220	-0.095	-0.008	-0.082	0.076
	(0.147)	(0.133)	(0.156)	(0.156)	(0.158)	(0.136)
Log of Population	-0.081	0.099*	0.033	0.085	0.057	-0.012
	(0.045)	(0.051)	(0.042)	(0.073)	(0.045)	(0.056)
Median Income in $10k	-0.009	0.030	0.054*	0.091*	-0.001	0.025
	(0.025)	(0.033)	(0.025)	(0.024)	(0.031)	(0.023)
Prop. of Pop. Unemployed	0.172	2.246	0.426	0.156	1.008	3.176
	(2.293)	(3.957)	(2.075)	(3.129)	(2.206)	(1.664)
Prop. of Pop. w/ at least Some College	1.191	3.012*	-0.796	3.402*	0.721	0.007
	(0.858)	(1.031)	(1.104)	(1.311)	(1.225)	(1.406)
Prop. of Pop. Black	0.125	-0.929	0.531	-0.169	-0.608	0.554
	(0.541)	(0.672)	(0.555)	(0.502)	(0.631)	(0.549)
Prop. of Pop. Latino	0.452	0.161	0.287	0.970	-0.200	-0.112
	(0.495)	(0.376)	(0.400)	(0.512)	(0.500)	(0.364)
Prop. of Pop. w/ 1st Mortgage	1.765	1.605	-1.031	0.141	-2.649	-1.135
	(1.518)	(1.570)	(1.979)	(1.495)	(1.978)	(2.182)
Prop. of Pop. w/ 2nd Mortgage	-10.256	-10.524	6.513	-1.886	4.417	1.412
	(5.823)	(6.483)	(4.249)	(5.954)	(5.400)	(5.367)
Constant	1.821*	-1.358	-0.404	-1.665	0.113	-0.343
	(0.609)	(0.715)	(0.622)	(1.129)	(0.634)	(0.764)
Observations	466	495	654	451	654	657
Number of State Fixed Effects Groups	49	48	49	48	48	49

Table A-14: **Regression Results for Table 2 with Control Variables and 7-point Outcome.** OLS regression with state-level fixed effects. The dependent variable is a 7-point Likert scale measuring respondent's agreement with each statement, where -3 = "Strongly Disagree" and 3 = "Strongly Agree." Standard errors indicated in parentheses. * $p < 0.05$.

C.4 Additional Results Related to Figure 2: Effect of revenue source on local policymakers' perceptions of the consequences of a minor scandal (AMOS 2014)

	(1) Media will cover scandal	(2) Citizens will notice scandal	(3) Will face challenger	(4) Will lose next election
Local Tax	0.01	0.06	0.08	0.08
	(0.02)	(0.02)*	(0.02)*	(0.03)*
Mix of Tax & Grant	0.02	0.05	0.05	-0.01
	(0.02)	(0.02)*	(0.02)*	(0.03)
Constant (Grant)	0.87	0.84	0.86	0.72
	(0.02)*	(0.02)*	(0.02)*	(0.02)*
Obs.	1,105	1,103	1,105	1,106
R-squared	0.00	0.01	0.01	0.01

Table A-15: **Regression Results for Figure 2.** These are OLS regressions where the dependent variable is an indicator variable that takes a value of one if the respondent thought the outcome was at least somewhat likely to occur. The independent variables are indicator variables for three randomly assigned revenue sources: Local Taxes, a Mix of Local Taxes and Grants, and Grants (which is the omitted category). * $p < 0.05$.

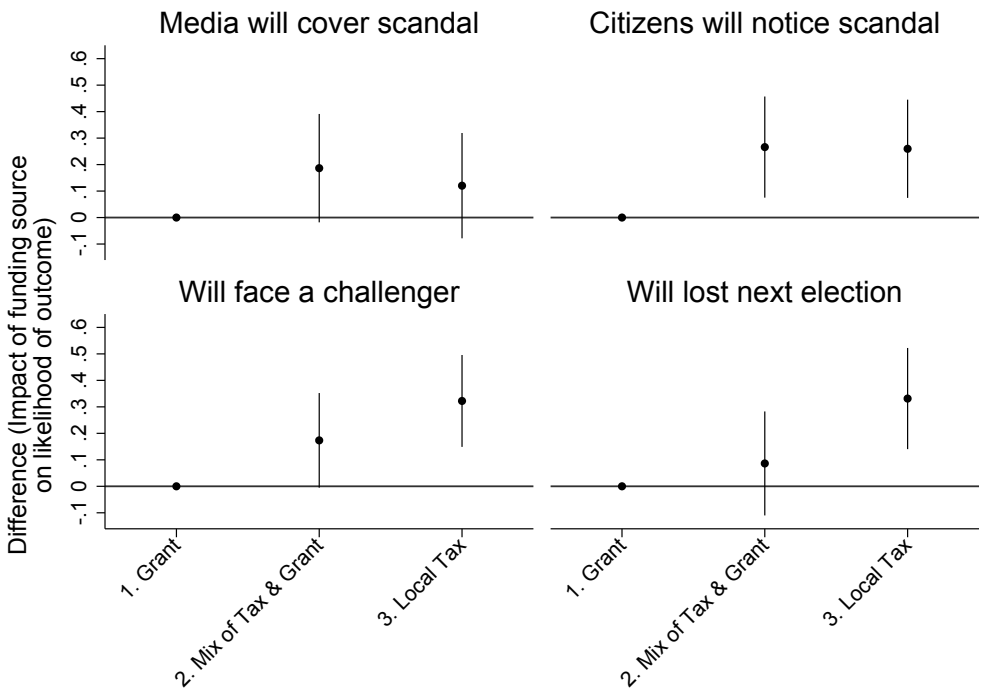

Figure A-9: **Figure 2 with 7-point Outcome.** Each dot represents a coefficient from one of four OLS regressions where the dependent variable in each regression indicates how likely respondents thought that each outcome would occur if an elected official were involved in a scandal involving one of three different revenue sources. The four outcomes are indicated in the key above. Each dependent variable, which is a 7-point scale where 1 = "Very Unlikely" to 7 = "Very Likely," is regressed on indicator variables for three randomly assigned revenue sources: Local Taxes (on left), a Mix of Local Taxes and Grants (on right), and Grants (which is the omitted category). Bars show 95% confidence intervals. The number of observations for each statement ranges from 1,103 to 1,106. The complete regression results from this analysis are available in Table A-16.

	(1) Media will cover scandal	(2) Citizens will notice scandal	(3) Will face challenger	(4) Will lose next election
Local Tax	0.12	0.26	0.32	0.33
	(0.10)	(0.09)*	(0.09)*	(0.10)*
Mix of Tax & Grant	0.18	0.27	0.17	0.09
	(0.10)	(0.10)*	(0.09)	(0.10)
Constant (Grant)	1.78	1.53	1.81	1.12
	(0.07)	(0.07)	(0.06)	(0.07)
Obs.	1,105	1,103	1,105	1,106
R-squared	0.00	0.01	0.01	0.01

Table A-16: **Regression Results for Figure A-9.** These are OLS regressions where the dependent variable indicates how likely respondents thought that each outcome would occur measured on a 7-point scale where -3 = "Very Unlikely" to 3 = "Very Likely,." The independent variables are indicator variables for three randomly assigned revenue sources: Local Taxes, a Mix of Local Taxes and Grants, and Grants (which is the omitted category). * $p < 0.05$..

Variables used as Controls and Interactions	(1) Obs.	(2) Mean	(3) Std. Dev.	(4) Median	(5) Min.	(6) Max.
Individual-Level						
Female (1=yes)	774	0.29	0.45	0	0	1
Republican (1=yes)	774	0.37	0.48	0	0	1
Independent (1=yes)	774	0.25	0.43	0	0	1
Democrat (1=yes)	774	0.38	0.49	0	0	1
Self-Placed Ideology (7-pt., 1=Very Liberal)	774	4.19	1.52	4	1	7
Mayor (1=yes)	774	0.09	0.29	0	0	1
Commissioner (1=yes)	774	0.03	0.17	0	0	1
Councilor (1=yes)	774	0.88	0.33	1	0	1
Has served 4 yrs. or less in elected office (1=yes)	774	0.43	0.50	0	0	1
Won last election by less than 10% pts. (1=yes)	774	0.21	0.41	0	0	1
Faced challenger in primary or general (1=yes)	774	0.66	0.47	1	0	1
Unelected Official (1=yes)	774	0.00	0.04	0	0	1
Wants to hold munic. office in 5 yrs. (1=yes)	774	0.53	0.50	1	0	1
Wants to hold higher office in 5 yrs. (1=yes)	774	0.14	0.34	0	0	1
Holds at-large seat (1=yes)	774	0.42	0.49	0	0	1
In multi-member district (1=yes)	774	0.11	0.31	0	0	1
Has less than bachelor's degree (1=yes)	774	0.24	0.43	0	0	1
Has bachelor's degree (1=yes)	774	0.33	0.47	0	0	1
Has graduate degree (1=yes)	774	0.43	0.50	0	0	1
Municipal Institutions						
Partisan Elections (1=yes)	774	0.19	0.39	0	0	1
Elections held on national elections (1=yes)	774	0.56	0.50	1	0	1
Mayoral Form of Gov't (1=yes)	774	0.56	0.50	1	0	1
Council-Manager Form of Gov't (1=yes)	774	0.41	0.49	0	0	1
Commissioner Form of Gov't (1=yes)	774	0.03	0.17	0	0	1
Town Meeting Based Policy (1=yes)	774	0.03	0.19	0	0	2
Home Rule Charter (1=yes)	774	0.40	0.49	0	0	1
Municipal Demographics						
Population in 1,000's	774	36	77	14	0.198	787
Log of Population	774	9.66	1.21	9.55	5.29	13.58
Median Income in $10k	774	5.90	2.87	5.10	0.18	25.00
Prop. of Pop. Unemployed	774	0.04	0.02	0.04	0	0.28
Prop. of Pop. w/ at least Some College	774	0.19	0.07	0.19	0.01	1
Prop. of Pop. Black	774	0.09	0.13	0.04	0	0.93
Prop. of Pop. Latino	774	0.11	0.14	0.05	0	0.96
Prop. of Pop. w/ 1st Mortgage	774	0.17	0.05	0.17	0	0.37
Prop. of Pop. w/ 2nd Mortgage	774	0.01	0.01	0.01	0	0.08

Table A-17: **Descriptive Statistics of Variables Used in Robustness Checks of Analysis from Figure 2.** Sample is limited to respondents who answered the questions examined in Figure 2 and, obviously, for whom control variables were available. Individual-level variables, *Partisan Elections*, and *Elections Held on Nat'l Elections* are self-reported by respondents in AMOS 2014. Other municipal-level variables are from the US Census Bureau. Please note that the variables *Commissioner* and *Commissioner Form of Gov't* are co-linear, so we only include one in the regressions below.

VARIABLES	(1) Media will cover scandal	(2) Citizens will notice scandal	(3) Will face Challenger	(4) Will lose election
Local Tax	0.031	0.058*	0.094*	0.125*
	(0.029)	(0.029)	(0.025)	(0.037)
Mix of Tax & Grant	-0.001	0.037	0.055*	0.027
	(0.029)	(0.030)	(0.025)	(0.038)
Female (1=yes)	0.015	-0.013	0.004	0.047
	(0.027)	(0.027)	(0.023)	(0.035)
Republican (1=yes)	0.003	-0.024	-0.015	0.029
	(0.037)	(0.038)	(0.032)	(0.048)
Independent (1=yes)	0.001	0.030	-0.005	0.082
	(0.034)	(0.034)	(0.029)	(0.044)
Self-Placed Ideology (7-pt., 1=Very Liberal)	0.014	0.008	0.010	0.032*
	(0.011)	(0.011)	(0.009)	(0.014)
Mayor (1=yes)	-0.037	-0.011	-0.014	-0.095
	(0.045)	(0.045)	(0.038)	(0.058)
Has served 4 yrs. or less in elected office (1=yes)	-0.062*	-0.000	-0.061*	-0.045
	(0.025)	(0.025)	(0.021)	(0.032)
Won last election by less than 10% pts. (1=yes)	-0.013	0.005	0.037	0.025
	(0.030)	(0.030)	(0.026)	(0.039)
Faced challenger in primary or general (1=yes)	-0.002	0.006	0.023	-0.003
	(0.027)	(0.027)	(0.023)	(0.035)
Unelected Official (1=yes)	0.178	0.175	-0.253	0.342
	(0.237)	(0.241)	(0.204)	(0.308)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.052*	-0.022	-0.015	-0.068*
	(0.026)	(0.027)	(0.023)	(0.034)
Wants to hold higher office in 5 yrs. (1=yes)	-0.030	-0.090*	-0.095*	-0.105*
	(0.038)	(0.038)	(0.033)	(0.049)
Holds at-large seat (1=yes)	-0.022	-0.022	-0.015	-0.021
	(0.025)	(0.025)	(0.021)	(0.032)
In multi-member district (1=yes)	0.046	0.022	-0.009	0.050
	(0.038)	(0.039)	(0.033)	(0.050)
Has bachelor's degree (1=yes)	0.004	-0.005	0.034	-0.064
	(0.032)	(0.033)	(0.028)	(0.042)
Has graduate degree (1=yes)	0.033	-0.011	0.024	0.034
	(0.031)	(0.032)	(0.027)	(0.041)
Partisan Elections (1=yes)	0.020	0.013	0.009	0.016
	(0.032)	(0.033)	(0.028)	(0.042)
Elections held on national elections (1=yes)	0.025	-0.002	-0.037	-0.048
	(0.025)	(0.025)	(0.021)	(0.032)
Mayoral Form of Gov't (1=yes)	0.020	-0.019	0.052*	0.049
	(0.026)	(0.026)	(0.022)	(0.034)
Commissioner Form of Gov't (1=yes)	-0.085	-0.012	-0.000	-0.112
	(0.077)	(0.078)	(0.066)	(0.100)
Town Meeting Based Policy (1=yes)	-0.004	0.008	-0.055	0.033
	(0.066)	(0.067)	(0.057)	(0.086)
Home Rule Charter (1=yes)	-0.003	0.002	-0.014	-0.036
	(0.025)	(0.026)	(0.022)	(0.033)
Log of Population	0.014	-0.006	0.002	-0.014
	(0.011)	(0.011)	(0.010)	(0.014)
Median Income in $10k	-0.008	-0.000	0.006	-0.007
	(0.006)	(0.006)	(0.005)	(0.007)
Prop. of Pop. Unemployed	-1.281*	-0.876	-1.127*	-2.561*
	(0.624)	(0.633)	(0.536)	(0.810)
Prop. of Pop. w/ at least Some College	0.019	0.024	0.079	0.056
	(0.195)	(0.198)	(0.167)	(0.253)
Prop. of Pop. Black	-0.021	-0.017	-0.019	-0.071
	(0.097)	(0.098)	(0.083)	(0.125)
Prop. of Pop. Latino	-0.069	-0.124	0.098	0.163
	(0.092)	(0.093)	(0.079)	(0.119)
Prop. of Pop. w/ 1st Mortgage	0.323	-0.361	-0.102	-0.005
	(0.316)	(0.321)	(0.272)	(0.411)
Prop. of Pop. w/ 2nd Mortgage	0.795	-0.567	0.992	1.832
	(1.605)	(1.628)	(1.378)	(2.083)
Constant	0.740*	1.029*	0.811*	0.850*
	(0.137)	(0.139)	(0.117)	(0.178)
Observations	774	773	775	775
Number of state_fips	48	48	48	48

Table A-18: **Regression Results for Figure 2 with Control Variables.** OLS regression from Table A-15 but with controls and state-level fixed effects. Standard errors in parenthesis. * $p < 0.05$.

VARIABLES	(1) Media will cover scandal	(2) Citizens will notice scandal	(3) Will face Challenger	(4) Will lose election
Local Tax	0.181	0.245*	0.394*	0.357*
	(0.121)	(0.115)	(0.101)	(0.114)
Mix of Tax & Grant	0.130	0.191	0.163	0.127
	(0.123)	(0.117)	(0.103)	(0.116)
Female (1=yes)	0.111	0.084	0.098	0.065
	(0.113)	(0.107)	(0.095)	(0.107)
Republican (1=yes)	0.025	-0.204	-0.128	0.062
	(0.156)	(0.148)	(0.131)	(0.147)
Independent (1=yes)	0.162	0.016	-0.036	0.126
	(0.142)	(0.135)	(0.120)	(0.134)
Self-Placed Ideology (7-pt., 1=Very Liberal)	0.040	0.086*	0.091*	0.109*
	(0.046)	(0.043)	(0.038)	(0.043)
Mayor (1=yes)	0.069	0.013	-0.134	-0.357*
	(0.187)	(0.178)	(0.157)	(0.177)
Has served 4 yrs. or less in elected office (1=yes)	-0.214*	-0.007	-0.127	-0.132
	(0.105)	(0.100)	(0.088)	(0.099)
Won last election by less than 10% pts. (1=yes)	-0.004	-0.040	0.170	0.055
	(0.126)	(0.120)	(0.106)	(0.119)
Faced challenger in primary or general (1=yes)	-0.066	0.078	0.174	-0.011
	(0.113)	(0.107)	(0.095)	(0.107)
Unelected Official (1=yes)	1.277	0.995	0.161	0.849
	(0.999)	(0.948)	(0.840)	(0.944)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.186	-0.068	-0.168	-0.187
	(0.111)	(0.106)	(0.093)	(0.105)
Wants to hold higher office in 5 yrs. (1=yes)	-0.200	-0.475*	-0.302*	-0.187
	(0.160)	(0.151)	(0.134)	(0.151)
Holds at-large seat (1=yes)	-0.192	-0.101	-0.050	-0.047
	(0.104)	(0.098)	(0.088)	(0.098)
In multi-member district (1=yes)	0.020	-0.064	-0.141	0.066
	(0.162)	(0.154)	(0.136)	(0.153)
Has bachelor's degree (1=yes)	0.041	-0.018	0.082	-0.042
	(0.135)	(0.129)	(0.114)	(0.128)
Has graduate degree (1=yes)	0.092	0.023	0.110	0.185
	(0.132)	(0.126)	(0.111)	(0.125)
Partisan Elections (1=yes)	0.090	-0.012	0.089	-0.058
	(0.136)	(0.129)	(0.118)	(0.129)
Elections held on national elections (1=yes)	0.156	0.025	-0.197*	-0.041
	(0.104)	(0.099)	(0.089)	(0.098)
Mayoral Form of Gov't (1=yes)	-0.049	-0.065	0.106	0.101
	(0.110)	(0.104)	(0.094)	(0.104)
Commissioner Form of Gov't (1=yes)	-0.413	-0.205	-0.182	-0.147
	(0.325)	(0.308)	(0.275)	(0.307)
Town Meeting Based Policy (1=yes)	-0.007	0.236	-0.343	0.128
	(0.277)	(0.263)	(0.236)	(0.262)
Home Rule Charter (1=yes)	-0.075	-0.015	-0.060	-0.123
	(0.107)	(0.101)	(0.092)	(0.101)
Log of Population	0.078	-0.056	-0.042	-0.086
	(0.047)	(0.044)	(0.040)	(0.044)
Median Income in $10k	-0.041	-0.016	0.032	-0.028
	(0.024)	(0.023)	(0.021)	(0.023)
Prop. of Pop. Unemployed	-5.563*	-6.552*	-5.626*	-9.960*
	(2.626)	(2.492)	(2.229)	(2.480)
Prop. of Pop. w/ at least Some College	0.733	-0.002	0.918	-0.335
	(0.820)	(0.779)	(0.700)	(0.775)
Prop. of Pop. Black	0.185	0.443	0.526	0.018
	(0.407)	(0.386)	(0.349)	(0.384)
Prop. of Pop. Latino	-0.140	-0.210	0.470	0.407
	(0.385)	(0.365)	(0.331)	(0.364)
Prop. of Pop. w/ 1st Mortgage	1.401	-0.663	-1.151	0.092
	(1.332)	(1.265)	(1.134)	(1.258)
Prop. of Pop. w/ 2nd Mortgage	-0.050	-0.642	-0.576	4.944
	(6.752)	(6.412)	(5.754)	(6.378)
Constant	1.122	2.383*	1.922*	2.138*
	(0.576)	(0.547)	(0.489)	(0.544)
Observations	774	773	775	775
Number of state_fips	48	48	48	48

Table A-19: **Regression Results for Figure 2 with Control Variables and 7-point Outcome.** OLS regression from Table A-16 but with controls and state-level fixed effects. Standard errors in parenthesis. * $p < 0.05$.

C.5 Additional Results Related to Table 3: Beliefs about top-down monitoring of outside grants (AMOS 2014)

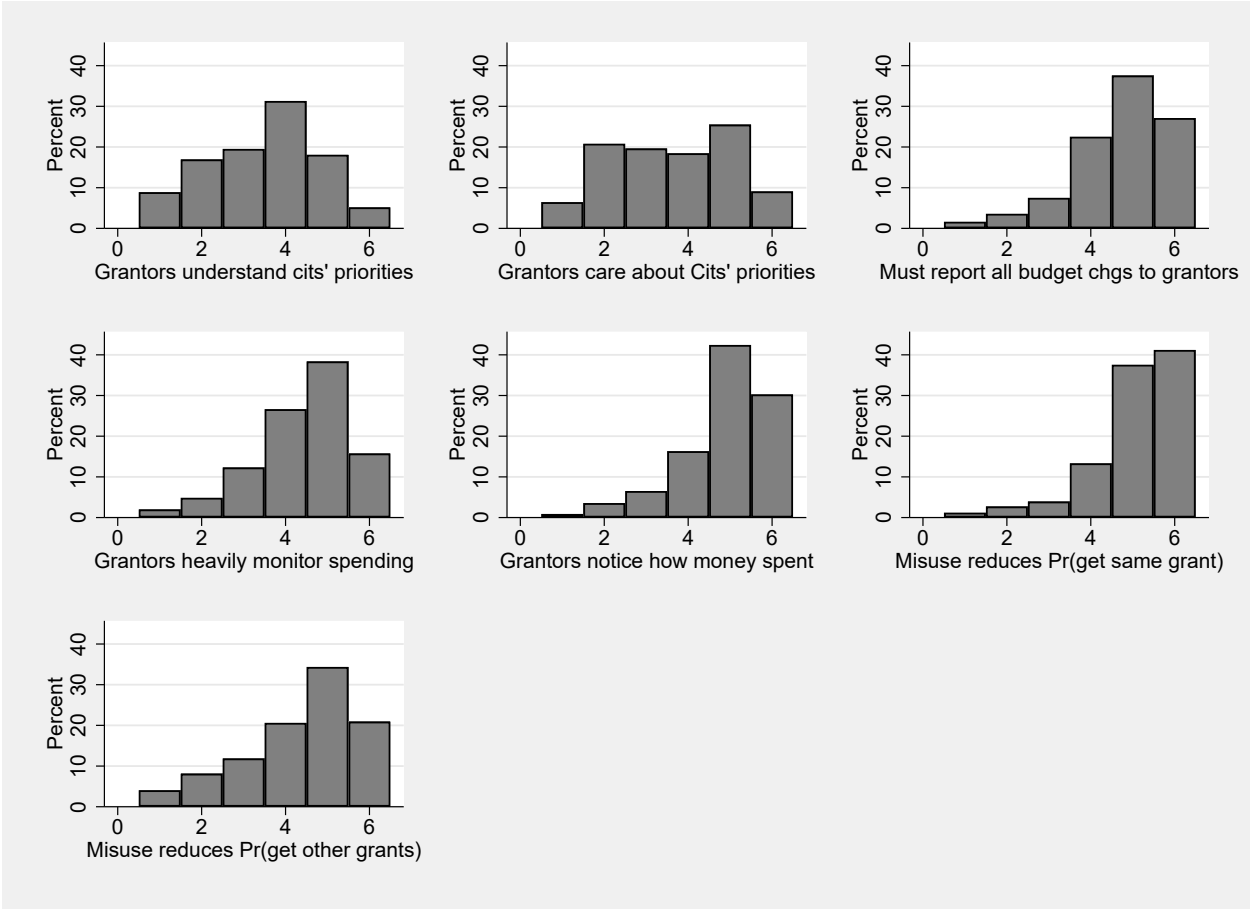

Figure A-10: **Distribution of responses from Table 3.** Local officials reported whether they agreed with each of the 7 statements listed above on a 6-point Likert scale where 1="Strongly Disagree" and 6="Strongly Agree"). See Appendix **??** for full question wording.

Variables used as Controls	(1) Obs.	(2) Mean	(3) Std. Dev.	(4) Median	(5) Min.	(6) Max.
Individual-Level						
Female (1=yes)	404	0.33	0.47	0	0	1
Republican (1=yes)	404	0.37	0.48	0	0	1
Independent (1=yes)	404	0.25	0.44	0	0	1
Democrat (1=yes)	404	0.38	0.49	0	0	1
Self-Placed Ideology (7-pt., 1=Very Liberal)	404	4.18	1.48	4	1	7
Mayor (1=yes)	404	0.10	0.30	0	0	1
Commissioner (1=yes)	404	0.01	0.12	0	0	1
Councilor (1=yes)	404	0.89	0.31	1	0	1
Has served 4 yrs. or less in elected office (1=yes)	404	0.40	0.49	0	0	1
Won last election by less than 10% pts. (1=yes)	404	0.23	0.42	0	0	1
Faced challenger in primary or general (1=yes)	404	0.64	0.48	1	0	1
Holds elected position (1=yes)	404	0	0	0	0	0
Wants to hold munic. office in 5 yrs. (1=yes)	404	0.54	0.50	1	0	1
Wants to hold higher office in 5 yrs. (1=yes)	404	0.11	0.31	0	0	1
Holds at-large seat (1=yes)	404	0.46	0.50	0	0	1
In multi-member district (1=yes)	404	0.14	0.35	0	0	1
Has less than bachelor's degree (1=yes)	404	0.25	0.43	0	0	1
Has bachelor's degree (1=yes)	404	0.33	0.47	0	0	1
Has graduate degree (1=yes)	404	0.42	0.49	0	0	1
Municipal Institutions						
Partisan Elections (1=yes)	404	0.17	0.37	0	0	1
Elections held on national elections (1=yes)	404	0.55	0.50	1	0	1
Mayoral Form of Gov't (1=yes)	404	0.55	0.50	1	0	1
Council-Manager Form of Gov't (1=yes)	404	0.44	0.50	0	0	1
Commissioner Form of Gov't (1=yes)	404	0.01	0.12	0	0	1
Town Meeting Based Policy (1=yes)	404	0.02	0.15	0	0	2
Home Rule Charter (1=yes)	404	0.41	0.49	0	0	1
Municipal Demographics						
Population in 1,000's	404	28	55	15	0.38	731
Log of Population	404	9.61	1.07	9.62	5.95	13.50
Median Income in $10k	404	5.81	2.68	5.28	0.34	23.31
Prop. of Pop. Unemployed	404	0.04	0.04	0.04	0	0.56
Prop. of Pop. w/ at least Some College	404	0.20	0.07	0.20	0	0.81
Prop. of Pop. Black	404	0.09	0.13	0.04	0	0.87
Prop. of Pop. Latino	404	0.11	0.13	0.06	0	0.97
Prop. of Pop. w/ 1st Mortgage	404	0.17	0.05	0.18	0	0.31
Prop. of Pop. w/ 2nd Mortgage	404	0.01	0.01	0.01	0	0.09

Table A-20: **Descriptive Statistics of Variables Used in Robustness Checks of Analysis from Table 3.** Sample is limited to respondents who answered the questions examined in Table 3 and, obviously, for whom control variables were available. Individual-level variables, *Partisan Elections*, and *Elections Held on Nat'l Elections* are self-reported by respondents in AMOS 2014. Other municipal-level variables are from the US Census Bureau. Please note that the variables *Commissioner* and *Commissioner Form of Gov't* are co-linear, so we only include one in the regressions below.

VARIABLES	(1) Understand priorities	(2) Don't Care	(3) Report Changes	(4) Heavily Monitor	(5) Notice How Spent	(6) Misuse Same	(7) Misuse Other
Female (1=yes)	-0.11	0.09	0.35	-0.08	-0.03	-0.05	0.19
	(0.21)	(0.22)	(0.19)	(0.16)	(0.15)	(0.16)	(0.21)
Republican (1=yes)	-0.17	0.52	0.35	0.06	-0.05	0.28	-0.28
	(0.29)	(0.32)	(0.29)	(0.25)	(0.24)	(0.23)	(0.32)
Independent (1=yes)	0.33	0.04	0.18	-0.00	-0.40*	0.07	-0.33
	(0.26)	(0.26)	(0.23)	(0.22)	(0.20)	(0.19)	(0.26)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.02	0.05	-0.12	-0.01	-0.06	-0.09	-0.04
	(0.09)	(0.10)	(0.08)	(0.08)	(0.07)	(0.07)	(0.09)
Mayor (1=yes)	-0.42	0.20	-0.03	0.15	0.06	0.10	0.12
	(0.30)	(0.34)	(0.30)	(0.27)	(0.25)	(0.26)	(0.38)
Has served 4 yrs. or less in elected office (1=yes)	-0.02	0.28	-0.37*	-0.20	-0.13	-0.07	-0.12
	(0.19)	(0.20)	(0.18)	(0.16)	(0.14)	(0.15)	(0.20)
Won last election by less than 10% pts. (1=yes)	-0.35	0.08	-0.12	-0.10	-0.22	-0.09	0.36
	(0.22)	(0.25)	(0.20)	(0.18)	(0.16)	(0.18)	(0.24)
Faced challenger in primary or general (1=yes)	0.03	-0.10	-0.13	0.04	0.13	0.07	-0.21
	(0.20)	(0.22)	(0.19)	(0.18)	(0.15)	(0.16)	(0.21)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.04	0.08	-0.05	0.09	-0.00	0.16	0.19
	(0.20)	(0.21)	(0.19)	(0.16)	(0.15)	(0.15)	(0.21)
Wants to hold higher office in 5 yrs. (1=yes)	-0.44	0.15	-0.32	-0.12	-0.57*	-0.14	0.08
	(0.31)	(0.31)	(0.29)	(0.27)	(0.24)	(0.27)	(0.35)
Holds at-large seat (1=yes)	0.15	0.19	0.29	0.24	0.18	0.00	-0.22
	(0.19)	(0.21)	(0.18)	(0.16)	(0.14)	(0.15)	(0.21)
In multi-member district (1=yes)	-0.06	-0.29	0.07	0.05	0.01	0.19	-0.07
	(0.25)	(0.31)	(0.27)	(0.22)	(0.20)	(0.20)	(0.26)
Has bachelor's degree (1=yes)	-0.05	0.38	0.25	-0.02	0.15	0.21	-0.11
	(0.24)	(0.26)	(0.22)	(0.19)	(0.18)	(0.19)	(0.25)
Has graduate degree (1=yes)	-0.13	0.20	-0.15	0.17	0.06	0.10	-0.12
	(0.24)	(0.25)	(0.21)	(0.19)	(0.18)	(0.18)	(0.26)
Partisan Elections (1=yes)	-0.07	0.29	0.30	0.07	0.01	-0.22	-0.19
	(0.26)	(0.28)	(0.26)	(0.20)	(0.20)	(0.19)	(0.27)
Elections held on national elections (1=yes)	0.15	-0.33	0.19	0.06	0.23	0.24	0.28
	(0.19)	(0.20)	(0.17)	(0.15)	(0.14)	(0.15)	(0.19)
Mayoral Form of Gov't (1=yes)	-0.13	0.46*	-0.22	-0.34*	-0.08	-0.24	0.01
	(0.20)	(0.21)	(0.18)	(0.16)	(0.14)	(0.16)	(0.21)
Commissioner Form of Gov't (1=yes)	-0.27	0.79	-0.33	-0.13	0.25	0.41	0.32
	(0.84)	(1.00)	(0.61)	(1.10)	(0.83)	(0.55)	(0.74)
Town Meeting Based Policy (1=yes)	0.64	1.02	0.19		-2.50*	0.01	-0.21
	(0.60)	(0.61)	(0.52)		(0.85)	(0.71)	(0.56)
Home Rule Charter (1=yes)	0.32	-0.04	0.14	0.00	0.19	-0.02	-0.20
	(0.19)	(0.20)	(0.18)	(0.16)	(0.15)	(0.15)	(0.21)
Log of Population	-0.05	0.11	-0.01	0.06	-0.01	-0.08	-0.02
	(0.09)	(0.10)	(0.09)	(0.08)	(0.06)	(0.07)	(0.10)
Median Income in $10k	-0.01	0.08	-0.07	-0.06	-0.02	0.02	0.02
	(0.05)	(0.05)	(0.04)	(0.04)	(0.03)	(0.03)	(0.04)
Prop. of Pop. Unemployed	2.38	-0.25	-3.36	1.16	-1.34	-0.99	0.74
	(2.09)	(2.38)	(5.33)	(2.60)	(2.98)	(1.77)	(2.21)
Prop. of Pop. w/ at least Some College	1.90	0.03	-0.57	0.52	0.48	0.99	2.86
	(1.71)	(1.91)	(1.68)	(1.40)	(1.23)	(1.41)	(1.75)
Prop. of Pop. Black	-1.09	0.41	-0.42	-0.65	-0.66	0.61	-0.62
	(0.72)	(0.81)	(0.69)	(0.58)	(0.51)	(0.57)	(0.81)
Prop. of Pop. Latino	-0.52	-0.55	-0.32	-0.55	0.29	-0.23	1.40*
	(0.66)	(0.75)	(0.76)	(0.63)	(0.53)	(0.57)	(0.70)
Prop. of Pop. w/ 1st Mortgage	1.46	-5.34*	4.12	3.54	1.38	0.79	0.80
	(2.28)	(2.53)	(2.23)	(1.91)	(1.62)	(1.66)	(2.40)
Prop. of Pop. w/ 2nd Mortgage	-4.11	2.95	-3.40	-8.88	-13.64	-5.73	-23.35
	(10.84)	(11.82)	(10.95)	(11.26)	(7.87)	(10.47)	(13.17)
Constant	3.80*	2.00	5.18*	3.80*	5.32*	5.64*	4.37*
	(1.19)	(1.21)	(1.07)	(0.88)	(0.83)	(0.87)	(1.25)
Observations	236	247	213	229	244	225	214
R-squared	0.127	0.154	0.154	0.097	0.190	0.083	0.101

Table A-21: **OLS Regression Analysis of Table 3.** OLS regression where the dependent variable equals 1 if the respondent at least somewhat agrees with each statement indicated in each column about top-down monitoring of outside grants. (Given the small sample size, we did not run state-level fixed effects, though results are similar with fewer statistically significant coefficients.) * $p < 0.05$.

VARIABLES	(1) Understand priorities	(2) Don't Care	(3) Report Changes	(4) Heavily Monitor	(5) Notice How Spent	(6) Misuse Same	(7) Misuse Other
Female (1=yes)	-0.09	0.04	0.12*	-0.05	-0.02	-0.04	-0.01
	(0.08)	(0.08)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Republican (1=yes)	0.00	0.13	0.13	0.11	0.06	0.13*	-0.09
	(0.11)	(0.11)	(0.08)	(0.08)	(0.07)	(0.05)	(0.10)
Independent (1=yes)	0.12	-0.05	0.13*	0.13	0.00	0.07	-0.10
	(0.10)	(0.09)	(0.06)	(0.07)	(0.05)	(0.04)	(0.08)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.02	0.03	-0.04	-0.03	-0.03	-0.04*	-0.02
	(0.03)	(0.03)	(0.02)	(0.02)	(0.02)	(0.02)	(0.03)
Mayor (1=yes)	-0.12	-0.03	0.00	0.03	0.03	0.02	0.12
	(0.12)	(0.12)	(0.08)	(0.09)	(0.07)	(0.06)	(0.12)
Has served 4 yrs. or less in elected office (1=yes)	0.05	0.10	-0.08	-0.09	-0.02	-0.01	-0.09
	(0.07)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.06)
Won last election by less than 10% pts. (1=yes)	-0.14	0.07	0.04	-0.02	-0.09*	-0.08	0.06
	(0.09)	(0.08)	(0.05)	(0.06)	(0.05)	(0.04)	(0.08)
Faced challenger in primary or general (1=yes)	0.04	-0.07	-0.05	0.02	0.04	0.04	-0.03
	(0.08)	(0.08)	(0.05)	(0.06)	(0.04)	(0.04)	(0.07)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.02	0.02	-0.01	-0.02	-0.01	0.02	0.11
	(0.08)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Wants to hold higher office in 5 yrs. (1=yes)	-0.12	0.03	-0.08	-0.20*	-0.19*	0.02	0.02
	(0.12)	(0.11)	(0.08)	(0.09)	(0.07)	(0.06)	(0.11)
Holds at-large seat (1=yes)	0.04	0.08	-0.00	0.04	-0.02	0.04	0.03
	(0.07)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
In multi-member district (1=yes)	-0.07	-0.12	0.01	0.05	0.02	0.03	0.03
	(0.10)	(0.11)	(0.07)	(0.07)	(0.05)	(0.05)	(0.08)
Has bachelor's degree (1=yes)	-0.01	0.08	0.12*	-0.06	0.02	0.05	-0.01
	(0.09)	(0.09)	(0.06)	(0.06)	(0.05)	(0.04)	(0.08)
Has graduate degree (1=yes)	-0.01	0.07	-0.01	0.04	0.02	0.02	-0.04
	(0.09)	(0.09)	(0.06)	(0.06)	(0.05)	(0.04)	(0.08)
Partisan Elections (1=yes)	-0.04	0.11	-0.00	0.00	0.04	-0.07	-0.10
	(0.10)	(0.10)	(0.07)	(0.07)	(0.05)	(0.04)	(0.09)
Elections held on national elections (1=yes)	0.09	-0.08	0.02	0.05	0.05	-0.00	0.07
	(0.07)	(0.07)	(0.04)	(0.05)	(0.04)	(0.03)	(0.06)
Mayoral Form of Gov't (1=yes)	0.02	0.15*	-0.04	-0.08	-0.03	-0.07	-0.08
	(0.08)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Commissioner Form of Gov't (1=yes)	0.09	0.17	-0.04	0.00	0.03	0.01	-0.33
	(0.32)	(0.34)	(0.16)	(0.36)	(0.23)	(0.13)	(0.24)
Town Meeting Based Policy (1=yes)	0.28	0.30	0.13		-1.02*	0.05	0.03
	(0.23)	(0.21)	(0.14)		(0.23)	(0.17)	(0.18)
Home Rule Charter (1=yes)	0.14	-0.09	0.04	-0.00	0.06	-0.01	-0.09
	(0.07)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Log of Population	-0.02	0.03	0.03	0.03	0.01	-0.02	0.02
	(0.03)	(0.03)	(0.02)	(0.03)	(0.02)	(0.02)	(0.03)
Median Income in $10k	-0.01	0.02	-0.00	-0.02	-0.00	0.00	0.01
	(0.02)	(0.02)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Prop. of Pop. Unemployed	0.52	0.74	-0.68	-0.03	0.65	-0.04	0.13
	(0.81)	(0.82)	(1.40)	(0.85)	(0.82)	(0.42)	(0.71)
Prop. of Pop. w/ at least Some College	0.56	0.19	-0.07	-0.47	0.28	-0.02	1.22*
	(0.66)	(0.66)	(0.44)	(0.46)	(0.34)	(0.33)	(0.56)
Prop. of Pop. Black	-0.03	0.18	-0.36*	-0.16	-0.19	0.15	-0.47
	(0.28)	(0.28)	(0.18)	(0.19)	(0.14)	(0.13)	(0.26)
Prop. of Pop. Latino	-0.05	-0.19	-0.54*	-0.11	-0.03	-0.05	0.30
	(0.26)	(0.26)	(0.20)	(0.20)	(0.15)	(0.14)	(0.23)
Prop. of Pop. w/ 1st Mortgage	0.38	-1.21	0.33	0.31	0.16	-0.03	0.35
	(0.88)	(0.87)	(0.58)	(0.62)	(0.45)	(0.39)	(0.77)
Prop. of Pop. w/ 2nd Mortgage	0.26	0.92	0.82	3.99	-3.84	-0.80	-7.80
	(4.19)	(4.07)	(2.87)	(3.67)	(2.16)	(2.46)	(4.22)
Constant	0.55	0.01	0.77*	0.82*	0.89*	1.24*	0.56
	(0.46)	(0.42)	(0.28)	(0.29)	(0.23)	(0.20)	(0.40)
Observations	236	247	213	229	244	225	214
R-squared	0.092	0.137	0.208	0.141	0.219	0.116	0.125

Table A-22: **OLS Regression Analysis of Table 3 with 6-point Outcome.** OLS regression where the dependent variable measures respondents agreement with each statement indicated in each column about top-down monitoring of outside using a 6-point Likert-scale where 1="Strongly Disagree" and 6="Strongly Agree." (Given the small sample size, we did not run state-level fixed effects, though results are similar with fewer statistically significant coefficients.) * $p < 0.05$.

VARIABLES	(1) Understand priorities	(2) Don't Care	(3) Report Changes	(4) Heavily Monitor	(5) Notice How Spent	(6) Misuse Same	(7) Misuse Other
Female (1=yes)	-0.38	0.16	1.76*	-0.41	-0.48	-0.65	-0.04
	(0.34)	(0.33)	(0.77)	(0.47)	(0.64)	(0.83)	(0.42)
Republican (1=yes)	0.02	0.59	1.59	0.94	1.37	2.67*	-0.64
	(0.47)	(0.48)	(0.88)	(0.69)	(1.07)	(1.10)	(0.64)
Independent (1=yes)	0.55	-0.25	1.82*	1.46*	0.37	1.87	-0.74
	(0.43)	(0.40)	(0.88)	(0.71)	(0.79)	(1.09)	(0.54)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.08	0.12	-0.39	-0.19	-0.52	-0.79*	-0.13
	(0.14)	(0.15)	(0.27)	(0.22)	(0.33)	(0.38)	(0.18)
Mayor (1=yes)	-0.50	-0.19	0.83	0.26	0.71	0.33	0.71
	(0.49)	(0.52)	(1.15)	(0.79)	(1.25)	(1.39)	(0.77)
Has served 4 yrs. or less in elected office (1=yes)	0.21	0.46	-0.96	-0.91	-0.51	-0.09	-0.57
	(0.31)	(0.31)	(0.61)	(0.50)	(0.64)	(0.77)	(0.39)
Won last election by less than 10% pts. (1=yes)	-0.60	0.30	0.14	-0.35	-1.25*	-1.87*	0.50
	(0.36)	(0.38)	(0.69)	(0.52)	(0.62)	(0.91)	(0.51)
Faced challenger in primary or general (1=yes)	0.20	-0.30	-0.55	0.15	0.69	1.21	-0.17
	(0.33)	(0.33)	(0.71)	(0.53)	(0.66)	(0.86)	(0.41)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.10	0.11	-0.45	-0.23	-0.20	0.66	0.71
	(0.32)	(0.31)	(0.71)	(0.52)	(0.72)	(0.76)	(0.42)
Wants to hold higher office in 5 yrs. (1=yes)	-0.54	0.19	-1.12	-1.42*	-1.98*	0.09	0.19
	(0.50)	(0.47)	(0.99)	(0.70)	(0.87)	(1.33)	(0.67)
Holds at-large seat (1=yes)	0.16	0.35	-0.22	0.39	-0.37	0.95	0.20
	(0.30)	(0.32)	(0.64)	(0.48)	(0.64)	(0.86)	(0.42)
In multi-member district (1=yes)	-0.25	-0.60	0.53	0.53	0.37	0.28	0.22
	(0.41)	(0.47)	(0.88)	(0.76)	(0.88)	(1.36)	(0.54)
Has bachelor's degree (1=yes)	-0.05	0.34	2.27*	-0.45	0.39	0.87	-0.05
	(0.39)	(0.40)	(0.94)	(0.56)	(0.76)	(0.95)	(0.52)
Has graduate degree (1=yes)	-0.04	0.32	-0.16	0.46	0.40	0.07	-0.20
	(0.38)	(0.38)	(0.67)	(0.63)	(0.76)	(0.81)	(0.52)
Partisan Elections (1=yes)	-0.15	0.50	0.02	-0.13	0.41	-0.86	-0.64
	(0.41)	(0.43)	(0.89)	(0.61)	(0.94)	(0.79)	(0.51)
Elections held on national elections (1=yes)	0.39	-0.38	0.11	0.54	0.86	-0.05	0.50
	(0.31)	(0.31)	(0.61)	(0.46)	(0.63)	(0.86)	(0.39)
Mayoral Form of Gov't (1=yes)	0.09	0.68*	-0.47	-0.83	-0.65	-1.60	-0.61
	(0.32)	(0.31)	(0.67)	(0.51)	(0.61)	(0.88)	(0.42)
Commissioner Form of Gov't (1=yes)	0.22	0.75					-1.72
	(1.55)	(1.78)					(1.24)
Town Meeting Based Policy (1=yes)		1.71					0.03
		(1.28)					(1.05)
Home Rule Charter (1=yes)	0.59	-0.42	0.96	-0.09	0.96	0.05	-0.61
	(0.31)	(0.31)	(0.71)	(0.51)	(0.67)	(0.77)	(0.41)
Log of Population	-0.07	0.10	0.51	0.28	0.09	-0.78	0.05
	(0.15)	(0.15)	(0.40)	(0.24)	(0.30)	(0.44)	(0.19)
Median Income in $10k	-0.03	0.12	-0.08	-0.18	-0.00	0.19	0.05
	(0.08)	(0.08)	(0.15)	(0.12)	(0.15)	(0.27)	(0.08)
Prop. of Pop. Unemployed	2.29	3.53	-8.45	0.79	21.79	0.45	3.84
	(3.30)	(3.58)	(18.79)	(9.55)	(22.17)	(20.87)	(7.82)
Prop. of Pop. w/ at least Some College	3.13	0.84	-6.17	-5.97	1.52	0.28	7.40*
	(3.08)	(2.87)	(7.18)	(5.02)	(5.07)	(8.17)	(3.65)
Prop. of Pop. Black	-0.11	0.86	-4.39*	-1.67	-2.69	4.09	-2.89*
	(1.16)	(1.20)	(2.00)	(1.59)	(1.88)	(3.66)	(1.47)
Prop. of Pop. Latino	-0.26	-0.85	-5.83*	-1.50	-0.49	-1.86	2.35
	(1.07)	(1.11)	(2.30)	(2.03)	(2.16)	(2.61)	(1.80)
Prop. of Pop. w/ 1st Mortgage	0.76	-6.18	5.43	0.81	-0.07	-3.32	2.35
	(4.00)	(3.98)	(7.61)	(5.88)	(7.24)	(10.89)	(4.87)
Prop. of Pop. w/ 2nd Mortgage	4.03	4.24	47.42	45.73	-38.15	-29.67	-48.19
	(18.00)	(17.87)	(52.27)	(38.33)	(27.80)	(56.19)	(26.96)
Commissioner Form of Gov't (1=yes) = o,			-	-	-	-	
Constant	0.17	-2.14	-0.02	2.14	3.19	12.66*	0.34
	(1.91)	(1.84)	(4.48)	(2.86)	(3.62)	(5.48)	(2.41)
Observations	233	247	206	228	241	219	214

Table A-23: **Regression Analysis of Table 3 using Logit.** Logit regression where the dependent variable equals 1 if the respondent at least somewhat agrees with each statement indicated in each column about top-down monitoring of outside grants. * $p < 0.05$.

D Subgroup Analysis and Heterogeneous Treatment Effects

While the theory of taxation and accountability is general, there are many plausible reasons why different official characteristics may mediate responses and the effect of our treatments. We focus here on both individual- and municipal-level variation in our sample. In theory, different characteristics could affect either baseline perceptions of accountability, or the size of the treatment effects in the experimental questions. Because theories regarding heterogeneity were not developed prior to data collection, and because we test a large number of possible sources of heterogeneity, this analysis should be treated as exploratory, and as suggesting areas for future research.

To examine whether the treatment effects in our survey experiments vary across subroups, we follow best practices (e.g., Wang and Ware, 2013) by running regressions with interactions between the characteristic of interest and the treatment condition(s). In these regressions, we include control variables since the variables we interact with the treatment conditions are not randomly assigned. Including control variables reduces concerns about confounding. In Tables A-26 to A-31, we report the coefficients and standard errors on the interaction terms in these regressions. For the non-experimental analyses, we regress the outcome measure on a robust list of independent variables (See Tables A-25 and A-32). Descriptive statistics for the variables used in the interactions and as controls are available in the sections above. Table A-24 provides a summary of all of these subgroup analyses.

Overall, we fail to find evidence of systematic differences between subgroups except on a few variables (discussed below), but even in these cases, it is difficult to establish that these differences are systematic as opposed to the result of chance due to noise. We would anticipate that 5% of the coefficients in the analyses of subgroup differences would be statistically significant. As indicated in the bottom row of Table A-24, 6.25% of the coefficients examined are statistically significant. Even when we restrict the analysis to the variables discussed below where we have more theoretical justifications for anticipating subgroup differences, the percentage of statistically significant coefficients is unchanged at 6% even. Readers should take this into account when assessing the extent to which the results differ across groups.

At the same time, it is quite possible that some of these variables do mediate the effects but our tests do not have sufficient observations to detect them. Our research design was set up to test for general effects and not with subgroup analyses in mind. Thus, we did not block randomize on any particular characteristics, nor seek out a large enough number of observations to conduct exhaustive subgroup analyses. This lack of power is especially the case with race and ethnicity since our sampling frame is more representative of municipalities in general, and the overwhelming majority of municipalities in the US have very small minority populations and even fewer minority elected officials. With this in mind, the analyses related to Figure 1 and the non-experimental question about policy incongruence have the most power to detect heterogeneous treatment effects. Thus, we should likely give more attention to the subgroup analyses from these two modules.

Finally, we also want to note that even across subgroups where there may be heterogeneous treatment effects, our main results still hold. We demonstrate this in Figures A-11–A-14. For example, Figure A-12 illustrates that both Republicans and Democrats are more likely to believe that policy incongruence and misuse are less likely with locally derived taxes. The difference is that Republicans are even more likely to believe this is the case than

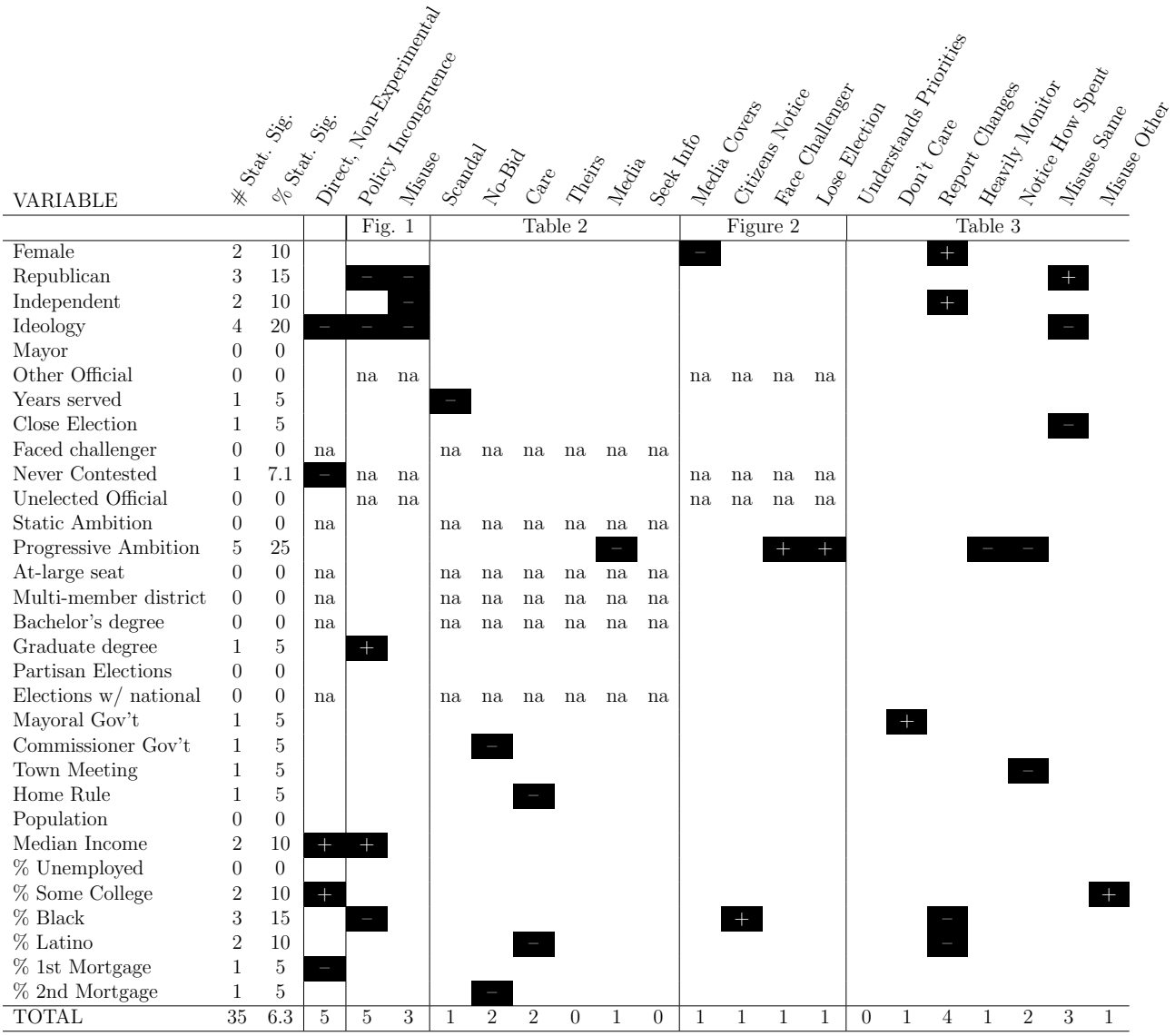

Table A-24: **Overall Results from Subgroup Analyses.** This table indicates which variables in the subgroup analyses from tables A-4 to A-21 had statistically significant coefficients. To simplify the presentation, we only show coefficients comparing the tax treatment to the grant treatment from analyses that also included matching grants and pork treatment conditions. Black cells with a positive (negative) sign indicate positive (negative) coefficients that are statistically significant. The "na" indicates variables that were not available in a particular analysis. The angled text indicates the outcome measure from each analysis. Below that is indicated the corresponding figure or table in the paper where the outcomes and treatments are analyzed. The 2nd column from the left indicates the number of statistically significant coefficients for each variable. The 3rd col. indicates the % that are stat. sig. The "TOTAL" row sums col. 2 and indicates the overall percent of stat. sig. coefficients in the entire table in col. 3. In the remaining columns, "TOTAL" indicates the number of stat. sig. coefficients in each column. Overall, 6.25% of the coefficients were stat. sig.

Democrats.

We now walk through the variables where we identified theoretical justifications for examining potential subgroup differences. We begin with individual-level variables.

The first variable that could affect perceived accountability pressures is gender. Existing work suggests that female elected officials may face higher electoral costs for corruption (Esarey and Schwindt-Bayer, 2018), and that countries with more women in office tend to have lower corruption (Esarey and Schwindt-Bayer, 2017; Stensöta and Wängnerud, 2018). Locally-elected women may also be less prone to policy incongruence: they are more collaborative in the policymaking process (Tolleson-Rinehart, 2001; Weikart et al., 2007) and more attentive to local issues that are of greater concern to women (Holman, 2014). We may therefore anticipate that female officials will be generally more responsive to citizens' preferences while believing that electoral pressures and sanctions are generally higher for misuse, regardless of revenue source. This could lead to a smaller effect of taxation if women view accountability pressures as uniformly high; conversely it could generate larger treatment effects if women are simply more sensitive to variation in accountability pressures. However, controlling for gender in our analyses shows no strong evidence that women have different baseline perceptions than men, and interaction models find no evidence that the treatment effect of revenue source differs systematically by gender.

We also tested for heterogeneity according to officials' partisan identity and ideology. Though all officials across the partisan and ideological spectrum believe that policy incongruence and misuse are less likely with locally derived taxes, we find larger treatment effects for Republicans and ideological conservatives, relative to Democrats and liberals. This could result from a more general opposition to spending funded by inter-governmental transfers (Lazarus and Reilly, 2010). However, we do not find any evidence that ideology or partisanship affect perceptions of electoral pressures or citizen engagement for taxes relative to grants, suggesting that any difference is not driven by the electoral connection.[7]

We also examined whether results differ according to the institutional arrangements and demographic characteristics of the municipalities officials represent. Previous research on municipal policy congruence finds some evidence that election timing matters Anzia (2014), but in general municipal institutions appear to have minimal effects (Tausanovitch and Warshaw, 2014). Similarly, we find no evidence of heterogeneous treatment effects based on municipal institutions, including whether elections are partisan; election timing; at-large vs district elections; and whether the executive is a mayor or council-manager.

We find some evidence that municipal demographics such as wealth and ethnic composition affect the relationship between revenue source and accountability. Previous work finds that whiter, wealthier, and more educated constituents have higher demands for policy congruence while black and low-income constituents prefer service and allocation representation (Harden, 2016). While Harden (2016) finds evidence that this impacts state legislators' actions in office, it could also impact municipal officials' perceptions of electoral accountability with different revenue sources. Subgroup analysis on the results from Figure 1 show that the perceived effect of taxation on policy incongruence is smaller among officials from cities

[7]We also find some evidence that officials with ambitions of holding higher office perceive a larger gap in the electoral consequences of tax and grant spending, but a smaller gap in likely media coverage of tax- and grant-related scandals; more work is needed to determine if this is a real difference or occurred by chance.

with wealthier residents, and larger among officials from cities with more black residents. Consistent with this, we also find in further analyses of Figure 2 that officials from cities with larger black populations are more likely to agree that citizens will notice a scandal involving tax dollars than one involving only grants. Contradicting both of these findings is the positive coefficient on median income in the direct, non-experimental question. In other words, though officials from wealthier cities are less likely to believe that policy incongruence is higher with grants, when asked directly, they are more likely than other officials to agree that policy incongruence is higher with grants. The reverse is true with officials from cities with large black populations. These results suggests that further work is needed to disentangle whether these characteristics impact officials' perceptions of accountability with grants and taxes.

Finally, previous research suggests that larger municipalities have more ambitious officials, more organized interest groups, and more electoral competition more generally (Oliver, Ha and Callen, 2012). If this increases baseline levels of accountability, it could reduce the effect of taxation on perceived citizen pressures. However, we fail to find evidence of heterogeneous treatment effects by population size—officials from small towns and urban cities respond similarly to our treatments.

	(1)	(2)	(3)
VARIABLES	7-pt. Scale	At Least Some-what Agrees	At Least Some-what Agrees
Female (1=yes)	0.131	-0.015	-0.124
	(0.195)	(0.054)	(0.227)
Republican (1=yes)	0.335	0.113	0.504
	(0.268)	(0.075)	(0.312)
Independent (1=yes)	0.461	0.106	0.441
	(0.235)	(0.066)	(0.259)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.088	-0.040*	-0.107
	(0.071)	(0.020)	(0.084)
Mayor (1=yes)	0.173	0.013	0.086
	(0.219)	(0.061)	(0.254)
Other Official (1=yes)	0.595	0.204	1.372
	(0.898)	(0.251)	(1.229)
Tenure: Years Served in Current Office	0.009	0.000	-0.007
	(0.015)	(0.004)	(0.016)
Close Election: Has had election w/ vote margin of 5% pts. or less (1=yes)	0.268	0.047	0.020
	(0.249)	(0.070)	(0.302)
Unopposed: Never Contested in an Election (1=yes)	-0.451*	-0.139*	-0.721*
	(0.224)	(0.063)	(0.259)
Unelected Official (1=yes)	0.491	0.261	
	(1.425)	(0.399)	
Ambition: Prob. will run for higher office in 5 yrs.	0.200	0.045	0.292
	(0.236)	(0.066)	(0.277)
Partisan Elections (1=yes)	-0.194	-0.117	-0.482
	(0.319)	(0.089)	(0.274)
Mayoral Form of Gov't (1=yes)	0.010	0.053	0.066
	(0.207)	(0.058)	(0.220)
Commissioner Form of Gov't (1=yes)	0.041	0.051	0.178
	(0.543)	(0.152)	(0.598)
Town Meeting Based Policy (1=yes)	0.480	0.050	-0.335
	(0.570)	(0.160)	(0.571)
Home Rule Charter (1=yes)	-0.071	-0.006	-0.007
	(0.211)	(0.059)	(0.214)
Log of Population	-0.077	-0.004	-0.041
	(0.071)	(0.020)	(0.080)
Median Income in $10k	0.136*	0.031*	0.138*
	(0.049)	(0.014)	(0.056)
Prop. of Pop. Unemployed	3.166	1.189	4.064
	(3.780)	(1.058)	(4.663)
Prop. of Pop. w/ at least Some College	5.874*	1.246*	4.400
	(2.063)	(0.577)	(2.246)
Prop. of Pop. Black	-0.169	-0.220	-0.479
	(0.745)	(0.208)	(0.736)
Prop. of Pop. Latino	0.047	0.050	0.147
	(0.776)	(0.217)	(0.741)
Prop. of Pop. w/ 1st Mortgage	-11.399*	-2.973*	-11.545*
	(2.855)	(0.799)	(3.372)
Prop. of Pop. w/ 2nd Mortgage	14.361	5.747	17.116
	(12.045)	(3.371)	(14.317)
Constant	5.062*	0.736*	1.206
	(0.915)	(0.256)	(1.057)
Observations	507	507	504
R-squared	0.077	0.075	
Regression Model	OLS	OLS	Logit
Number of state-level fixed effects	47	47	None

Table A-25: **Regression of Responses to Non-Experimental Question on Revenue Source and Policy Incongruence (AMOS 2012).** OLS regression with state-level fixed effects in columns (1) and (2). Logit regression in columns (3). Dependent variable in column (1) is officials' response to non-experimental question asking them whether they agreed that officials are more likely to spend locally derived taxes than outside revenue on citizens preferences (all else equal), where 1="Strongly Disagree" and 7="Strongly Agree." Dependent variable in columns (2) and (3) is an indicator variable that equals 1 if respondent at least somewhat agreed with the statement. Standard errors in parentheses. $^{*}p$ <0.05.

Outcome	(1)	(2)	(3)	(4)	(5)	(6)
	Policy Incongruence			Misuse		
Treatment Interacted w/ Variable Below:	Tax	Mix	Pork	Tax	Mix	Pork
Female (1=yes)	0.086	0.066	0.031	0.089	0.038	0.051
	(0.054)	(0.044)	(0.04)	(0.049)ˆ	(0.038)	(0.037)
Republican (1=yes)	-0.119	-0.090	-0.079	-0.124	-0.013	-0.057
	(0.054)*	(0.044)*	(0.04)ˆ	(0.052)*	(0.04)	(0.04)
Independent (1=yes)	-0.007	0.047	-0.021	-0.142	-0.022	-0.027
	(0.064)	(0.052)	(0.046)	(0.055)*	(0.044)	(0.044)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.066	-0.034	-0.021	-0.033	-0.010	-0.023
	(0.017)*	(0.013)*	(0.012)ˆ	(0.015)*	(0.012)	(0.011)*
Mayor (1=yes; 0=city councilor or commissioner)	-0.114	-0.129	-0.009	0.018	0.014	0.023
	(0.083)	(0.069)ˆ	(0.062)	(0.074)	(0.061)	(0.055)
Has served 4 yrs. or less in elected office (1=yes)	0.036	-0.018	-0.067	0.046	0.036	-0.008
	(0.048)	(0.039)	(0.036)ˆ	(0.045)	(0.035)	(0.034)
Won last election by less than 10% pts. (1=yes)	0.027	-0.001	0.050	0.027	0.019	-0.018
	(0.057)	(0.045)	(0.044)	(0.051)	(0.039)	(0.039)
Faced challenger in primary or general (1=yes)	0.035	0.049	0.070	0.008	0.019	0.020
	(0.051)	(0.042)	(0.036)ˆ	(0.047)	(0.037)	(0.036)
Wants to hold munic. office in 5 yrs. (1=yes)	0.008	0.008	0.053	-0.048	-0.064	-0.045
	(0.048)	(0.039)	(0.035)	(0.044)	(0.035)ˆ	(0.034)
Wants to hold higher office in 5 yrs. (1=yes)	-0.013	0.070	0.001	0.092	0.121	-0.015
	(0.073)	(0.061)	(0.054)	(0.076)	(0.056)*	(0.052)
Holds at-large seat (1=yes)	-0.015	0.018	0.018	0.004	0.029	0.012
	(0.048)	(0.039)	(0.036)	(0.045)	(0.035)	(0.034)
In multi-member district (1=yes)	-0.046	-0.022	-0.109	-0.044	-0.007	-0.033
	(0.078)	(0.059)	(0.055)*	(0.068)	(0.061)	(0.057)
Has bachelor's degree (1=yes)	0.030	0.034	0.047	-0.048	-0.049	-0.008
	(0.051)	(0.043)	(0.037)	(0.046)	(0.036)	(0.035)
Has graduate degree (1=yes)	0.111	0.048	0.002	0.012	0.051	-0.007
	(0.049)*	(0.039)	(0.036)	(0.045)	(0.036)	(0.035)

Table A-26: **Testing for Heterogeneous Treatment Effects from Figure 1 with Individual-Level Variables.** This table shows the results of interacting the treatment conditions from Figure 1 with a variety of individual-level variables (indicated on the left) in OLS regressions with state-level fixed effects and the variables from Table A-8 as controls. The dependent variable is an indicator variable that equals 1 if the respondent indicated that they believed that either policy incongruence (columns 1 - 3) or misuse (columns 4 - 6) was more likely with a particular form of funding. Each cell shows the coefficient on the interaction of the variable on the left with either the Tax, Mix of Tax & Grant, or Pork treatment conditions. The corresponding robust standard error (clustered at the individual respondent-level) is below the coefficient in parenthesis. Each set of interactions between the *Tax* (columns 1 and 4), *Mix* (columns 2 and 5), and *Pork* (columns 3 and 6) treatments and the variable in the left column was run in a separate model except for the following variables: *Independent* and *Republican* were run in the same model with *Democrat* as the omitted category. Thus, for example, the coefficients from the first row of columns 1, 2, and 3 are from the same regression where the policy incongruence dependent variable is regressed on the interactions of the variable *Female* with *Tax*, *Mix*, and *Pork*. ˆ $p < 0.10$. * $p < 0.05$.

Outcome	(1)	(2)	(3)	(4)	(5)	(6)
	Policy Incongruence			Misuse		
Treatment Interacted w/ Variable Below:	Tax	Mix	Pork	Tax	Mix	Pork
Municipal Institutions						
Partisan Elections (1=yes)	0.106	0.089	0.050	0.023	-0.032	-0.047
	(0.066)	(0.053)^	(0.046)	(0.061)	(0.046)	(0.046)
Elections held on national elections (1=yes)	0.057	0.024	0.023	0.044	-0.043	-0.026
	(0.048)	(0.039)	(0.036)	(0.044)	(0.034)	(0.034)
Mayoral Form of Gov't (1=yes)	-0.019	-0.033	-0.017	0.007	-0.017	0.017
	(0.049)	(0.04)	(0.037)	(0.045)	(0.035)	(0.035)
Commissioner Form of Gov't (1=yes)	0.168	0.021	-0.018	-0.108	0.013	0.037
	(0.141)	(0.128)	(0.09)	(0.117)	(0.103)	(0.092)
Town Meeting Based Policy (1=yes)	0.298	0.210	0.058	-0.078	-0.084	-0.038
	(0.153)^	(0.117)^	(0.07)	(0.143)	(0.095)	(0.081)
Home Rule Charter (1=yes)	0.007	0.031	0.041	-0.062	-0.009	-0.044
	(0.048)	(0.04)	(0.036)	(0.045)	(0.035)	(0.035)
Municipal Demographics						
Log of Population	-0.005	0.009	0.036	0.006	0.009	-0.014
	(0.019)	(0.016)	(0.015)*	(0.019)	(0.015)	(0.015)
Median Income in $10k	0.024	0.014	-0.003	-0.003	-0.003	0.001
	(0.009)*	(0.007)*	(0.007)	(0.01)	(0.007)	(0.006)
Prop. of Pop. Unemployed	-0.045	0.155	0.558	1.837	0.208	0.503
	(0.865)	(0.807)	(0.51)	(1.386)	(0.834)	(1.075)
Prop. of Pop. w/ at least Some College	-0.438	0.116	0.081	-0.243	-0.062	-0.226
	(0.407)	(0.39)	(0.338)	(0.311)	(0.231)	(0.23)
Prop. of Pop. Black	-0.291	-0.177	0.072	0.217	0.185	0.013
	(0.146)*	(0.123)	(0.115)	(0.168)	(0.128)	(0.136)
Prop. of Pop. Latino	0.030	-0.145	0.184	0.306	0.208	0.060
	(0.15)	(0.121)	(0.109)^	(0.173)^	(0.121)^	(0.119)
Prop. of Pop. w/ 1st Mortgage	0.546	0.300	-0.085	-0.576	-0.307	0.007
	(0.444)	(0.38)	(0.359)	(0.404)	(0.32)	(0.315)
Prop. of Pop. w/ 2nd Mortgage	4.794	3.969	3.184	0.055	0.902	-0.176
	(2.546)^	(2.173)^	(1.797)^	(2.192)	(1.739)	(1.785)

Table A-27: **Testing for Heterogeneous Treatment Effects from Figure 1 with Municipal-Level Variables.** This table shows the results of interacting the treatment conditions from Figure 1 with a variety of municipal-level variables (indicated on the left) in OLS regressions with state-level fixed effects and the variables from Table A-8 as controls. The dependent variable is an indicator variable that equals 1 if the respondent indicated that they believed that either policy incongruence (columns 1 - 3) or misuse (columns 4 - 6) was more likely with a particular form of funding. Each cell shows the coefficient on the interaction of the variable on the left with either the Tax, Mix of Tax & Grant, or Pork treatment conditions. The corresponding robust standard error (clustered at the individual respondent-level) is below the coefficient in parenthesis. Each set of interactions between the *Tax* (columns 1 and 4), *Mix* (columns 2 and 5), and *Pork* (columns 3 and 6) treatments and the variable in the left column was run in a separate model except for the following variables: *Mayoral Form of Gov't* and *Commissioner Form of Gov't* were run in the same model with *Council-Manager Form of Gov't* as the omitted category. Thus, for example, the coefficients from the first row of columns 1, 2, and 3 are from the same regression where the policy incongruence dependent variable is regressed on the interactions of the variable *Partisan Elections* with *Tax*, *Mix*, and *Pork*. ^ $p < 0.10$. * $p < 0.05$.

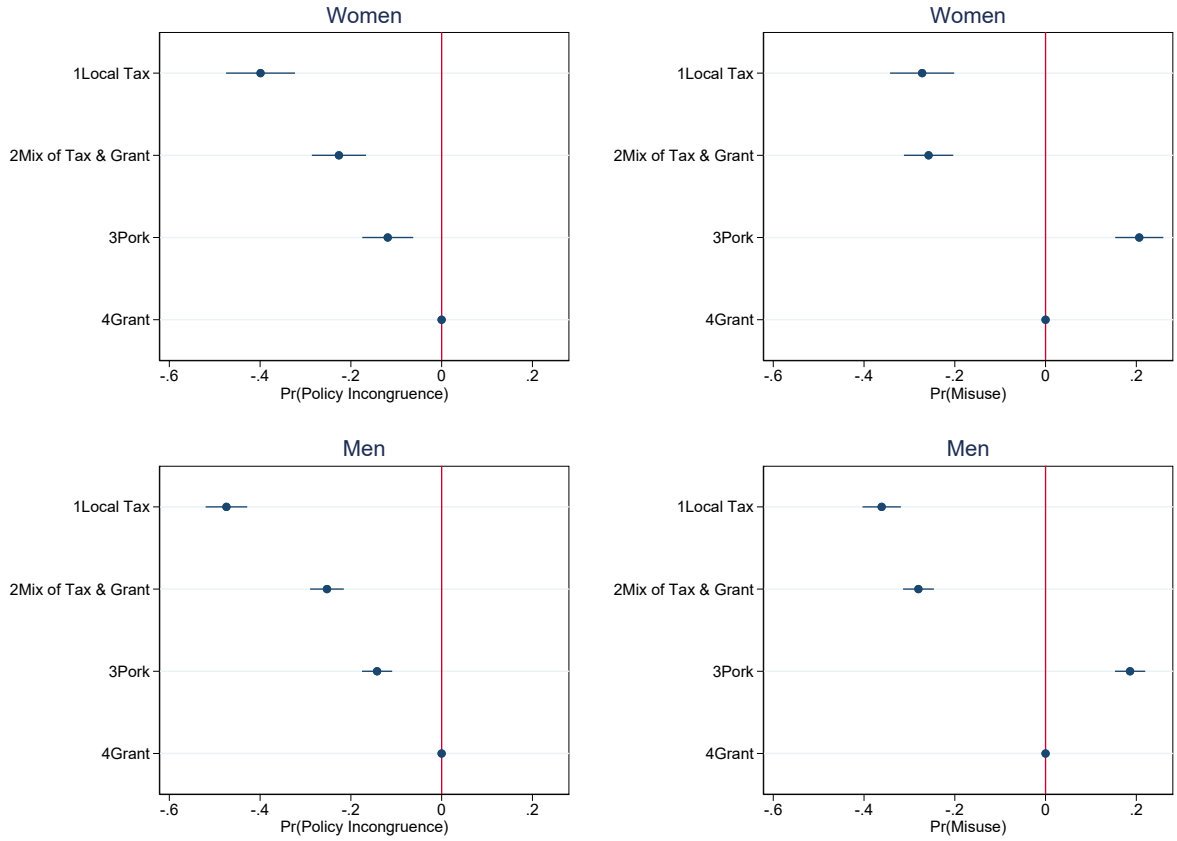

Figure A-11: **Figure 1 by Gender.** This figure plots the regression coefficients from OLS regressions in which an indicator variable for whether the project was seen as more prone to misrepresentation (left) or misuse (right) was regressed against indicator variables for each revenue type. The baseline category is Grant. Dots represent regression coefficients; bars represent 95% confidence intervals. The top panels replicate Figure 1 with only female officials. The bottom panels replicate Figure 1 with only male officials.

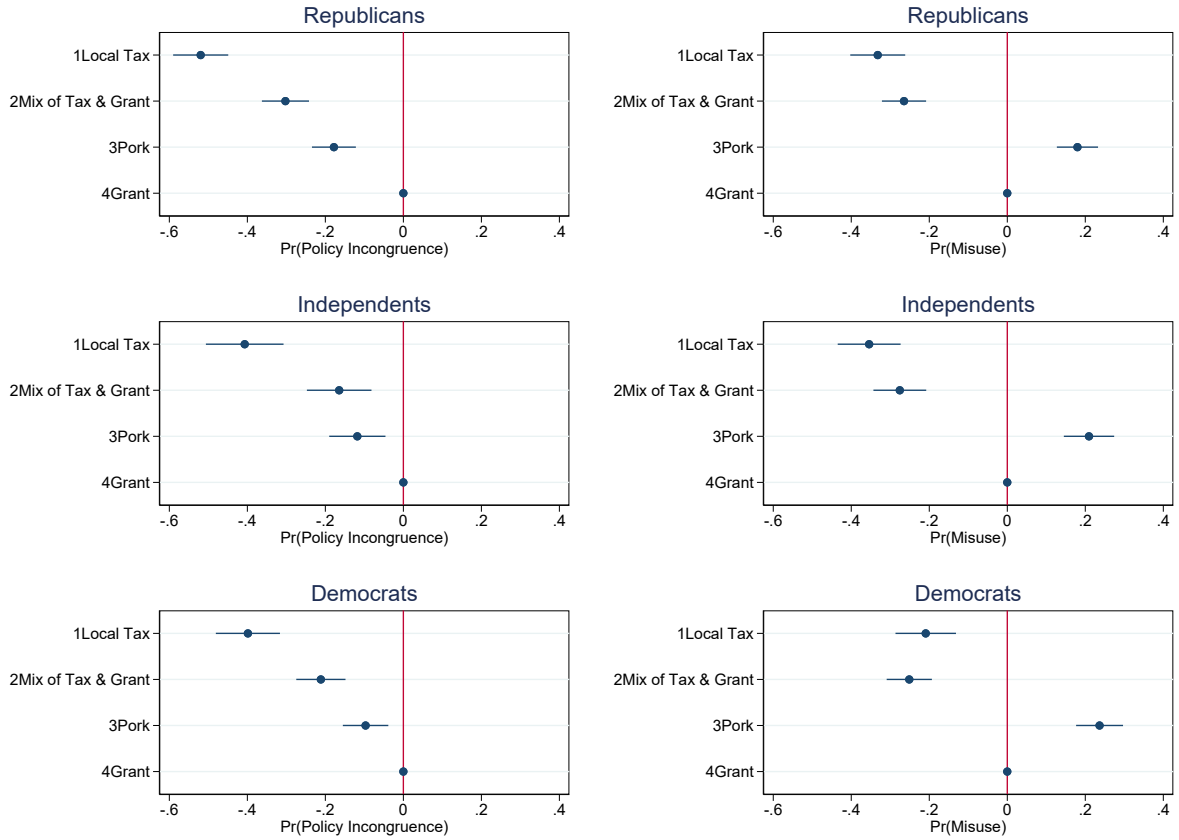

Figure A-12: **Figure 1 by Party.** This figure plots the regression coefficients from OLS regressions in which an indicator variable for whether the project was seen as more prone to misrepresentation (left) or misuse (right) was regressed against indicator variables for each revenue type. The baseline category is Grant. Dots represent regression coefficients; bars represent 95% confidence intervals. The top panels replicate Figure 1 with only Republican officials. The middle panels replicate Figure 1 with only Independent officials and those who did not identify with either the Republican or Democratic party. The bottom panels replicate Figure 1 with only Democratic officials.

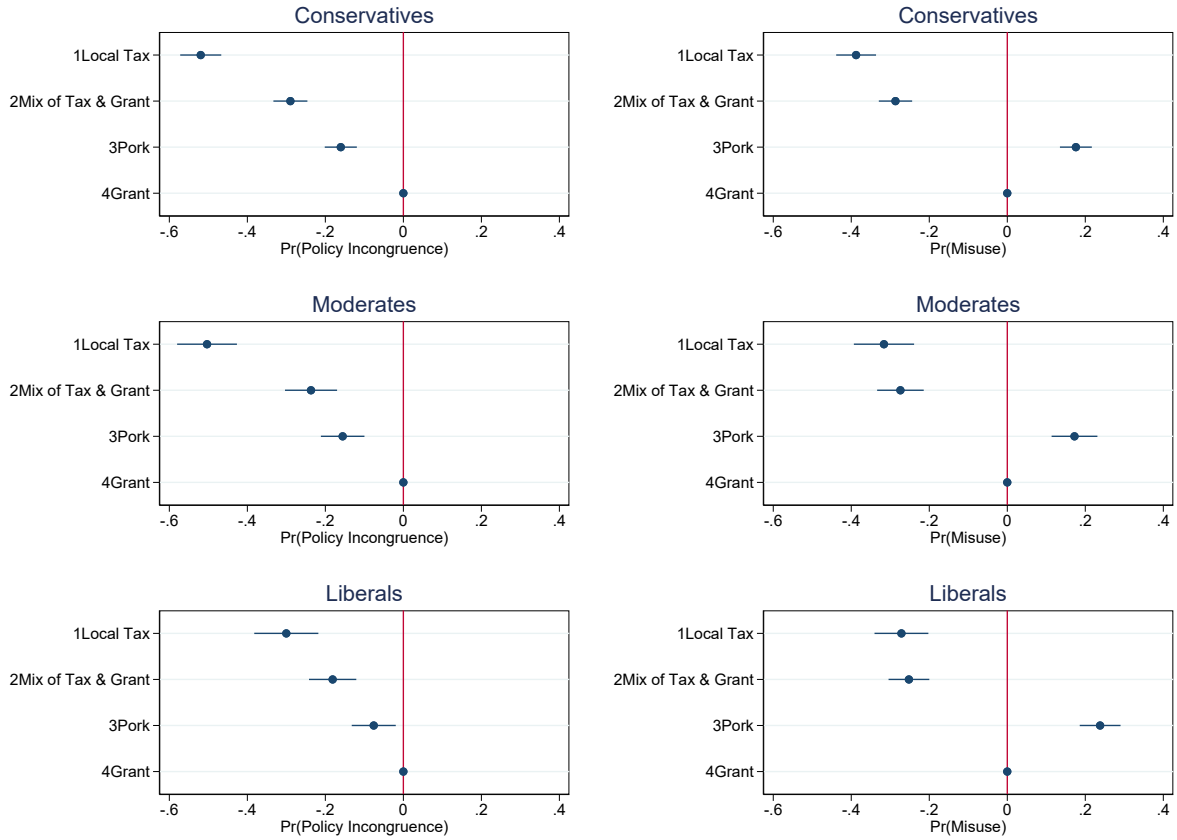

Figure A-13: **Figure 1 by Ideology.** This figure plots the regression coefficients from OLS regressions in which an indicator variable for whether the project was seen as more prone to misrepresentation (left) or misuse (right) was regressed against indicator variables for each revenue type. The baseline category is Grant. Dots represent regression coefficients; bars represent 95% confidence intervals. The top panels replicate Figure 1 with only conservative officials. The middle panels replicate Figure 1 with only moderate officials. The bottom panels replicate Figure 1 with only liberal officials.

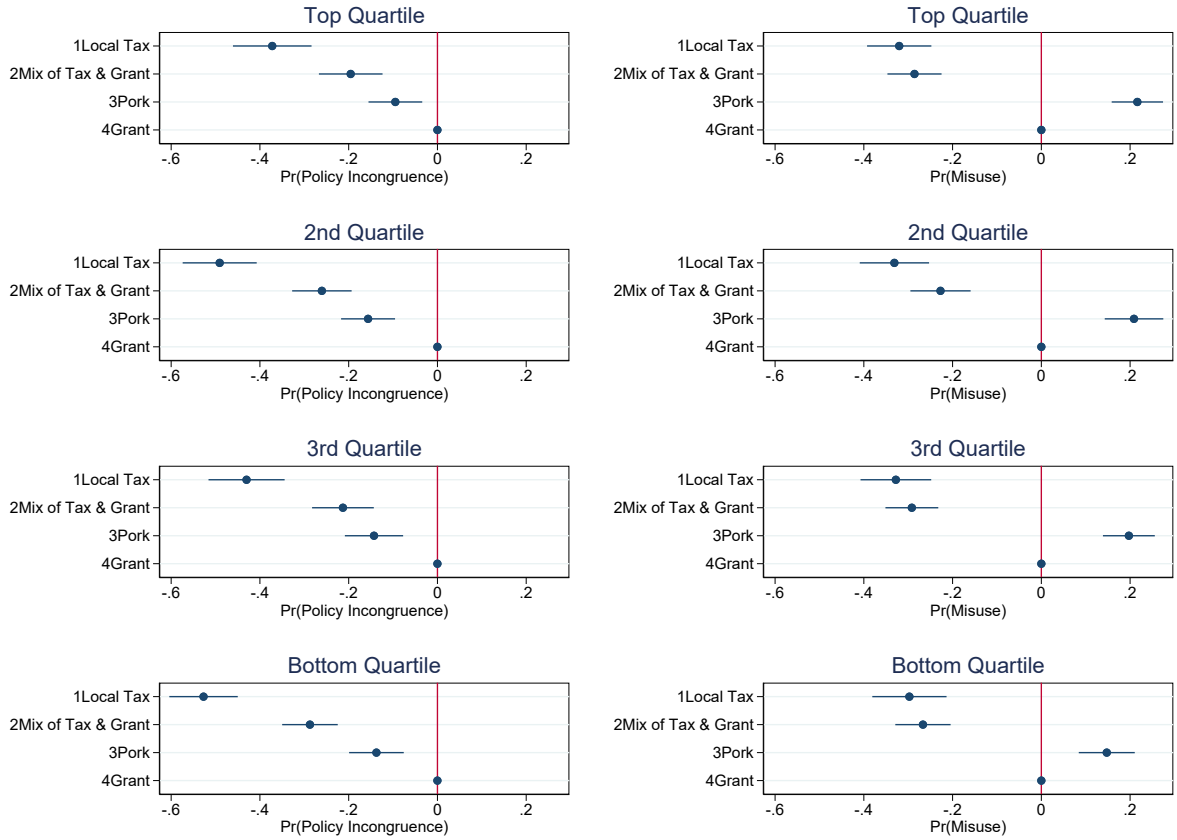

Figure A-14: **Figure 1 by Municipality's Median Income.** This figure plots the regression coefficients from OLS regressions in which an indicator variable for whether the project was seen as more prone to misrepresentation (left) or misuse (right) was regressed against indicator variables for each revenue type. The baseline category is Grant. Dots represent regression coefficients; bars represent 95% confidence intervals. The top panels replicate Figure 1 with only officials from cities in the top quartile of median income (i.e., the wealthiest cities in our sample). The second row of panels replicate Figure 1 with only officials from cities in the 2nd quartile (just above the median). The third row shows those from the 3rd quartile (just below the median). The bottom panels shows those from the bottom quartile of median income.

Individual-Level Variable Interacted with Tax Treatment	(1) Scandal	(2) No-Bid	(3) Care	(4) Theirs	(5) Media	(6) Seek Info
Female (1=yes)	0.031	0.059	0.057	-0.127	0.009	-0.138
	(0.057)	(0.081)	(0.088)	(0.096)	(0.091)	(0.089)
Republican (1=yes)	-0.046	0.138	-0.103	0.038	-0.050	-0.052
	(0.065)	(0.084)	(0.093)	(0.102)	(0.096)	(0.094)
Independent (1=yes)	-0.080	0.051	-0.096	0.075	-0.150	-0.088
	(0.066)	(0.084)	(0.096)	(0.104)	(0.1)	(0.098)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.014	0.026	-0.017	-0.003	-0.014	0.029
	(0.017)	(0.023)	(0.026)	(0.027)	(0.027)	(0.026)
Mayor (1=yes)	-0.045	-0.007	0.048	0.108	-0.051	-0.099
	(0.065)	(0.081)	(0.101)	(0.101)	(0.104)	(0.102)
Other Official (1=yes)	-0.036	-0.128	0.445	0.433	0.255	-0.262
	(0.229)	(0.295)	(0.397)	(0.328)	(0.41)	(0.403)
Tenure: Years Served in Current Office	-0.013	0.003	0.006	-0.004	0.000	0.006
	(0.005)*	(0.006)	(0.007)	(0.008)	(0.007)	(0.007)
Close Election: Has had election w/ vote	0.056	-0.099	-0.067	0.043	-0.050	0.159
margin of 5% pts. or less (1=yes)	(0.084)	(0.096)	(0.118)	(0.133)	(0.123)	(0.119)
Unopposed: Never Contested in an Election	-0.008	0.030	0.183	-0.184	0.147	0.089
(1=yes)	(0.076)	(0.101)	(0.113)	(0.125)	(0.117)	(0.115)
Unelected Official (1=yes)	-0.205	-0.220	0.261	0.125	-0.074	-0.318
	(0.322)	(0.396)	(0.586)	(0.466)	(0.607)	(0.594)
Ambition: Prob. will run for higher office	-0.079	0.013	0.103	-0.125	-0.322	0.027
in 5 yrs.	(0.077)	(0.092)	(0.11)	(0.118)	(0.113)*	(0.111)

Table A-28: **Testing for Heterogeneous Treatment Effects from Table 2 with Individual-Level Variables.** This table shows the results of interacting the *Tax Treatment Condition* from Table 2 with a variety of individual-level variables (indicated on the left) to assess possible heterogeneous treatment effects. The dependent variable is an indicator variable that equals 1 if the respondent at least "Somewhat Agrees" with the statement summarized in each column title. Cells show the coefficient on the interaction of the variable and tax treatment in an OLS regression with state-level fixed effects. The corresponding standard error is below the coefficient in parenthesis. Each of these interactions were run in a separate model except for the following variables: *Independent* and *Republican* were run in the same model with *Democrat* as the omitted category; *Mayor* and *Other Official* were run in the same model with *City Councilor* as the omitted category. In each regression, the variables in Table A-11 were included as controls. Regressions were OLS with state-level fixed effects. $^{\wedge}$ $p < 0.10$. * $p < 0.05$.

Municipal-Level Variable Interacted with Tax Treatment	(1) Scandal	(2) No-Bid	(3) Care	(4) Theirs	(5) Media	(6) Seek Info
Municipal Institutions						
Partisan Elections (1=yes)	0.088	0.142	0.018	-0.045	0.023	-0.025
	(0.066)	(0.089)	(0.094)	(0.106)	(0.098)	(0.095)
Mayoral Form of Gov't (1=yes)	-0.027	-0.132	0.041	-0.060	0.019	0.017
	(0.055)	(0.069)ˆ	(0.079)	(0.088)	(0.082)	(0.08)
Commissioner Form of Gov't (1=yes)	0.027	-0.418	-0.022	-0.327	-0.166	-0.059
	(0.14)	(0.181)*	(0.149)	(0.254)	(0.154)	(0.151)
Town Meeting Based Policy (1=yes)	0.005	-0.207	0.097	-0.246	0.021	-0.015
	(0.131)	(0.245)	(0.145)	(0.286)	(0.15)	(0.147)
Home Rule Charter (1=yes)	0.048	-0.068	-0.205	-0.057	0.118	0.015
	(0.054)	(0.068)	(0.077)*	(0.087)	(0.08)	(0.079)
Municipal Demographics						
Log of Population	0.014	0.008	-0.021	0.047	0.014	0.026
	(0.017)	(0.021)	(0.024)	(0.027)ˆ	(0.025)	(0.024)
Median Income in $10k	0.003	0.007	0.014	0.008	0.000	0.001
	(0.009)	(0.013)	(0.014)	(0.015)	(0.015)	(0.014)
Prop. of Pop. Unemployed	0.179	-1.664	-0.169	-1.759	-1.042	0.289
	(1.385)	(1.578)	(1.569)	(1.989)	(1.624)	(1.591)
Prop. of Pop. w/ at least Some College	-0.023	-0.471	-0.789	-0.121	-1.014	0.707
	(0.415)	(0.463)	(0.669)	(0.777)	(0.692)	(0.678)
Prop. of Pop. Black	0.184	0.023	-0.410	0.033	0.043	0.192
	(0.215)	(0.241)	(0.325)	(0.299)	(0.337)	(0.33)
Prop. of Pop. Latino	0.216	0.098	-0.528	-0.328	-0.422	-0.329
	(0.192)	(0.22)	(0.263)*	(0.323)	(0.273)	(0.267)
Prop. of Pop. w/ 1st Mortgage	0.191	-0.376	1.275	0.885	0.081	1.354
	(0.521)	(0.657)	(0.79)	(0.817)	(0.819)	(0.8)ˆ
Prop. of Pop. w/ 2nd Mortgage	-0.135	-8.527	0.110	1.242	-4.878	1.633
	(3.096)	(3.021)*	(3.739)	(5.01)	(3.874)	(3.793)

Table A-29: **Testing for Heterogeneous Treatment Effects from Table 2 with Municipal-Level Variables.** This table shows the results of interacting the *Tax Treatment Condition* from Table 2 with a variety of municipal-level variables (indicated on the left) to assess possible heterogeneous treatment effects. The dependent variable is an indicator variable that equals 1 if the respondent at least "Somewhat Agrees" with the statement summarized in each column title. Cells show the coefficient on the interaction of the variable and tax treatment in an OLS regression with state-level fixed effects. The corresponding standard error is below the coefficient in parenthesis. Each of these interactions were run in a separate model except for the following variables: *Mayoral Form of Gov't* and *Commissioner Form of Gov't* were run in the same model with *Council-Manager Form of Gov't* as the omitted category. In each regression, the variables in Table A-11 were included as controls. ˆ $p < 0.10$. * $p < 0.05$.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Statement/Outcome:	Media Cover		Citizens Notice		Face Challenger		Lose Election	
Treatment Interacted with Variable Below:	Tax	Mix	Tax	Mix	Tax	Mix	Tax	Mix
Female (1=yes)	-0.133	-0.036	-0.089	0.018	0.046	0.058	-0.050	-0.014
	(0.065)*	(0.064)	(0.066)	(0.065)	(0.055)	(0.055)	(0.084)	(0.083)
Republican (1=yes)	0.047	0.012	0.047	0.011	0.042	-0.008	-0.036	0.091
	(0.069)	(0.068)	(0.07)	(0.069)	(0.059)	(0.058)	(0.089)	(0.088)
Independent (1=yes)	0.098	0.065	-0.029	-0.022	-0.001	-0.032	-0.151	-0.110
	(0.073)	(0.075)	(0.074)	(0.076)	(0.063)	(0.064)	(0.095)	(0.096)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.005	0.004	-0.013	-0.007	0.000	-0.020	-0.022	0.008
	(0.019)	(0.02)	(0.02)	(0.02)	(0.017)	(0.017)	(0.025)	(0.026)
Mayor (1=yes; 0=city councilor or commissioner)	0.096	0.038	0.162	0.190	-0.029	0.013	0.043	0.192
	(0.1)	(0.104)^	(0.1)	(0.105)	(0.085)	(0.089)	(0.129)	(0.135)
Has served 4 yrs. or less in elected office (1=yes)	0.028	0.068	-0.032	-0.008	0.036	0.019	-0.043	-0.036
	(0.059)	(0.059)	(0.059)	(0.059)	(0.05)	(0.05)	(0.076)	(0.076)
Won last election by less than 10% pts. (1=yes)	0.001	-0.087	-0.054	-0.065	-0.084	-0.033	-0.029	-0.102
	(0.07)	(0.073)	(0.071)	(0.074)	(0.059)	(0.062)	(0.09)	(0.094)
Faced challenger in primary or general (1=yes)	-0.025	-0.019	-0.014	-0.054	-0.008	-0.076	0.006	-0.053
	(0.061)	(0.063)	(0.062)	(0.063)	(0.052)	(0.053)	(0.079)	(0.081)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.017	-0.002	0.005	0.026	-0.045	-0.061	-0.030	0.021
	(0.058)	(0.058)	(0.058)	(0.059)	(0.049)	(0.05)	(0.075)	(0.076)
Wants to hold higher office in 5 yrs. (1=yes)	-0.002	0.028	0.048	0.049	0.273	0.242	0.327	0.158
	(0.087)	(0.089)	(0.088)^	(0.09)^	(0.073)*	(0.075)*	(0.112)*	(0.115)
Holds at-large seat (1=yes)	-0.058	-0.173	0.067	-0.006	0.014	-0.004	-0.003	0.013
	(0.058)	(0.059)*	(0.059)	(0.06)	(0.05)	(0.051)	(0.075)	(0.077)
In multi-member district (1=yes)	0.074	0.129	0.014	-0.020	0.100	0.138	-0.012	0.167
	(0.091)	(0.096)	(0.093)	(0.098)^	(0.078)	(0.082)	(0.118)	(0.125)
Has bachelor's degree (1=yes)	0.048	0.037	0.036	0.172	0.017	0.037	0.027	0.096
	(0.062)	(0.063)^	(0.062)	(0.063)*	(0.053)	(0.054)	(0.08)	(0.081)
Has graduate degree (1=yes)	0.021	-0.019	-0.005	-0.130	0.030	0.032	0.011	-0.155
	(0.059)	(0.059)^	(0.059)	(0.06)*	(0.05)	(0.051)^	(0.076)	(0.077)*

Table A-30: **Testing for Heterogeneous Treatment Effects from Figure 2 with Individual-Level Variables.** This table shows the results of interacting either the Tax treatment or the Mix of Tax & Grant treatment from Figure 2 with a variety of individual-level variables (indicated on the left) to assess possible heterogeneous treatment effects. The dependent variable is an indicator variable that equals 1 if the respondent at least "Somewhat Agrees" with the statement summarized in the type row. Cells show the coefficient on the interaction of the variable and tax treatment in an OLS regression with state-level fixed effects. The corresponding standard error is below the coefficient in parenthesis. Each of these interactions were run in a separate model except for the following variables: *Independent* and *Republican* were run in the same model with *Democrat* as the omitted category. In each regression, the variables in Table A-17 were included as controls. $^{\wedge}$ $p < 0.10$. * p <0.05.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Statement/Outcome:	Media Cover		Citizens Notice		Face Challenger		Lose Election	
Treatment Interacted with Variable Below:	Tax	Mix	Tax	Mix	Tax	Mix	Tax	Mix
Municipal Institutions								
Partisan Elections (1=yes)	-0.021	0.031	0.020	0.012	0.013	0.049	-0.107	0.120
	(0.072)	(0.076)	(0.073)	(0.076)	(0.062)	(0.064)	(0.094)	(0.098)
Elections held on national elections	-0.034	-0.101	-0.088	-0.041	0.023	-0.041	0.015	0.074
(1=yes)	(0.058)	(0.059)	(0.059)	(0.059)	(0.049)	(0.05)	(0.075)	(0.076)
Mayoral Form of Gov't (1=yes)	0.078	0.112	0.070	0.162	-0.008	0.008	-0.070	0.014
	(0.06)	(0.06)ˆ	(0.06)	(0.06)*	(0.051)	(0.051)	(0.077)	(0.077)
Commissioner Form of Gov't	0.025	-0.176	0.066	0.219	-0.178	0.049	-0.276	-0.589
(1=yes)	(0.166)	(0.232)	(0.167)	(0.234)	(0.142)	(0.199)ˆ	(0.215)	(0.301)
Town Meeting Based Policy	-0.011	-0.033	-0.106	0.070	-0.049	-0.008	-0.030	-0.031
(1=yes)	(0.177)	(0.143)	(0.178)	(0.144)	(0.151)	(0.122)	(0.229)	(0.185)
Home Rule Charter (1=yes)	-0.050	-0.026	-0.005	0.036	0.087	0.042	-0.012	-0.067
	(0.059)	(0.06)	(0.06)ˆ	(0.061)	(0.05)	(0.051)	(0.077)	(0.078)
Municipal Demographics								
Log of Population	-0.035	-0.021	0.002	-0.025	-0.003	-0.011	-0.022	0.001
	(0.025)	(0.024)	(0.026)	(0.024)	(0.022)	(0.02)	(0.033)	(0.031)
Median Income in $10k	-0.011	-0.019	-0.012	-0.019	-0.009	-0.007	0.019	0.002
	(0.01)	(0.011)ˆ	(0.01)	(0.011)	(0.008)	(0.009)	(0.013)	(0.014)
Prop. of Pop. Unemployed	2.729	0.590	1.912	1.072	1.291	1.031	0.327	-0.386
	(1.64)	(1.454)	(1.661)	(1.471)	(1.403)	(1.243)	(2.131)	(1.889)
Prop. of Pop. w/ at least Some College	0.520	1.031	0.240	0.741	0.186	-0.441	0.261	0.305
	(0.387)	(0.502)*	(0.392)	(0.509)	(0.33)	(0.43)	(0.502)	(0.653)
Prop. of Pop. Black	0.420	0.127	0.636	0.567	0.317	0.224	0.454	-0.143
	(0.219)ˆ	(0.226)ˆ	(0.221)*	(0.227)*	(0.187)	(0.193)	(0.284)	(0.293)
Prop. of Pop. Latino	0.023	-0.041	-0.031	-0.269	0.039	0.116	-0.219	-0.120
	(0.216)	(0.21)	(0.218)	(0.212)	(0.184)	(0.179)	(0.28)	(0.272)
Prop. of Pop. w/ 1st Mortgage	0.282	0.098	-0.170	0.072	-0.206	-0.516	0.635	-0.652
	(0.567)	(0.618)	(0.573)	(0.624)	(0.484)	(0.527)	(0.733)	(0.8)
Prop. of Pop. w/ 2nd Mortgage	3.568	4.462	0.313	3.730	-0.031	2.355	0.808	-1.164
	(3.217)	(3.603)	(3.255)	(3.644)	(2.748)	(3.078)	(4.174)	(4.676)

Table A-31: **Testing for Heterogeneous Treatment Effects from Figure 2 with Municipal-Level Variables.** This table shows the results of interacting the *Tax Treatment Condition* from Figure 2 with a variety of municipal-level variables (indicated on the left) to assess possible heterogeneous treatment effects.The dependent variable is an indicator variable that equals 1 if the respondent at least "Somewhat Agrees" with the statement summarized in each column title. Cells show the coefficient on the interaction of the variable and tax treatment in an OLS regression with state-level fixed effects. The corresponding standard error is below the coefficient in parenthesis. Each of these interactions were run in a separate model except for the following variables: *Mayoral Form of Gov't* and *Commissioner Form of Gov't* were run in the same model with *Council-Manager Form of Gov't* as the omitted category. In each regression, the variables in Table A-17 were included as controls. ˆ $p < 0.10$. * $p < 0.05$.

VARIABLES	(1) Understand priorities	(2) Don't Care	(3) Report Changes	(4) Heavily Monitor	(5) Notice How Spent	(6) Misuse Same	(7) Misuse Other
Female (1=yes)	-0.09	0.04	0.12*	-0.05	-0.02	-0.04	-0.01
	(0.08)	(0.08)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Republican (1=yes)	0.00	0.13	0.13	0.11	0.06	0.13*	-0.09
	(0.11)	(0.11)	(0.08)	(0.08)	(0.07)	(0.05)	(0.10)
Independent (1=yes)	0.12	-0.05	0.13*	0.13	0.00	0.07	-0.10
	(0.10)	(0.09)	(0.06)	(0.07)	(0.05)	(0.04)	(0.08)
Self-Placed Ideology (7-pt., 1=Very Liberal)	-0.02	0.03	-0.04	-0.03	-0.03	-0.04*	-0.02
	(0.03)	(0.03)	(0.02)	(0.02)	(0.02)	(0.02)	(0.03)
Mayor (1=yes)	-0.12	-0.03	0.00	0.03	0.03	0.02	0.12
	(0.12)	(0.12)	(0.08)	(0.09)	(0.07)	(0.06)	(0.12)
Has served 4 yrs. or less in elected office (1=yes)	0.05	0.10	-0.08	-0.09	-0.02	-0.01	-0.09
	(0.07)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.06)
Won last election by less than 10% pts. (1=yes)	-0.14	0.07	0.04	-0.02	-0.09*	-0.08	0.06
	(0.09)	(0.08)	(0.05)	(0.06)	(0.05)	(0.04)	(0.08)
Faced challenger in primary or general (1=yes)	0.04	-0.07	-0.05	0.02	0.04	0.04	-0.03
	(0.08)	(0.08)	(0.05)	(0.06)	(0.04)	(0.04)	(0.07)
Wants to hold munic. office in 5 yrs. (1=yes)	-0.02	0.02	-0.01	-0.02	-0.01	0.02	0.11
	(0.08)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Wants to hold higher office in 5 yrs. (1=yes)	-0.12	0.03	-0.08	-0.20*	-0.19*	0.02	0.02
	(0.12)	(0.11)	(0.08)	(0.09)	(0.07)	(0.06)	(0.11)
Holds at-large seat (1=yes)	0.04	0.08	-0.00	0.04	-0.02	0.04	0.03
	(0.07)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
In multi-member district (1=yes)	-0.07	-0.12	0.01	0.05	0.02	0.03	0.03
	(0.10)	(0.11)	(0.07)	(0.07)	(0.05)	(0.05)	(0.08)
Has bachelor's degree (1=yes)	-0.01	0.08	0.12*	-0.06	0.02	0.05	-0.01
	(0.09)	(0.09)	(0.06)	(0.06)	(0.05)	(0.04)	(0.08)
Has graduate degree (1=yes)	-0.01	0.07	-0.01	0.04	0.02	0.02	-0.04
	(0.09)	(0.09)	(0.06)	(0.06)	(0.05)	(0.04)	(0.08)
Partisan Elections (1=yes)	-0.04	0.11	-0.00	0.00	0.04	-0.07	-0.10
	(0.10)	(0.10)	(0.07)	(0.07)	(0.05)	(0.04)	(0.09)
Elections held on national elections (1=yes)	0.09	-0.08	0.02	0.05	0.05	-0.00	0.07
	(0.07)	(0.07)	(0.04)	(0.05)	(0.04)	(0.03)	(0.06)
Mayoral Form of Gov't (1=yes)	0.02	0.15*	-0.04	-0.08	-0.03	-0.07	-0.08
	(0.08)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Commissioner Form of Gov't (1=yes)	0.09	0.17	-0.04	0.00	0.03	0.01	-0.33
	(0.32)	(0.34)	(0.16)	(0.36)	(0.23)	(0.13)	(0.24)
Town Meeting Based Policy (1=yes)	0.28	0.30	0.13		-1.02*	0.05	0.03
	(0.23)	(0.21)	(0.14)		(0.23)	(0.17)	(0.18)
Home Rule Charter (1=yes)	0.14	-0.09	0.04	-0.00	0.06	-0.01	-0.09
	(0.07)	(0.07)	(0.05)	(0.05)	(0.04)	(0.04)	(0.07)
Log of Population	-0.02	0.03	0.03	0.03	0.01	-0.02	0.02
	(0.03)	(0.03)	(0.02)	(0.03)	(0.02)	(0.02)	(0.03)
Median Income in $10k	-0.01	0.02	-0.00	-0.02	-0.00	0.00	0.01
	(0.02)	(0.02)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Prop. of Pop. Unemployed	0.52	0.74	-0.68	-0.03	0.65	-0.04	0.13
	(0.81)	(0.82)	(1.40)	(0.85)	(0.82)	(0.42)	(0.71)
Prop. of Pop. w/ at least Some College	0.56	0.19	-0.07	-0.47	0.28	-0.02	1.22*
	(0.66)	(0.66)	(0.44)	(0.46)	(0.34)	(0.33)	(0.56)
Prop. of Pop. Black	-0.03	0.18	-0.36*	-0.16	-0.19	0.15	-0.47
	(0.28)	(0.28)	(0.18)	(0.19)	(0.14)	(0.13)	(0.26)
Prop. of Pop. Latino	-0.05	-0.19	-0.54*	-0.11	-0.03	-0.05	0.30
	(0.26)	(0.26)	(0.20)	(0.20)	(0.15)	(0.14)	(0.23)
Prop. of Pop. w/ 1st Mortgage	0.38	-1.21	0.33	0.31	0.16	-0.03	0.35
	(0.88)	(0.87)	(0.58)	(0.62)	(0.45)	(0.39)	(0.77)
Prop. of Pop. w/ 2nd Mortgage	0.26	0.92	0.82	3.99	-3.84	-0.80	-7.80
	(4.19)	(4.07)	(2.87)	(3.67)	(2.16)	(2.46)	(4.22)
Constant	0.55	0.01	0.77*	0.82*	0.89*	1.24*	0.56
	(0.46)	(0.42)	(0.28)	(0.29)	(0.23)	(0.20)	(0.40)
Observations	236	247	213	229	244	225	214
R-squared	0.092	0.137	0.208	0.141	0.219	0.116	0.125

Table A-32: **OLS Regression Analysis of Table 3.** OLS regression where the dependent variable equals 1 if the respondent at least somewhat agrees with each statement indicated in each column about top-down monitoring of outside grants. (Given the small sample size, we did not run state-level fixed effects, though results are similar with fewer statistically significant coefficients.) * $p < 0.05$.

E Vignette-Style Survey Experiments in AMOS 2012

As mentioned in Section 3, AMOS 2012 included an additional test of the general equilibrium hypothesis. This section describes the survey instrument used. Depending on random assignment, the vignette discussed either local tax revenues or outside grant revenues. There are two versions of the vignette; each was given to a different, randomly-selected subsample of the AMOS 2012 respondents (the first in wave 1 of the survey; the second in wave 5). Both vignettes were located at about the midpoint of the survey. The first vignette experiment had two parts. In the second part, we randomized whether the official in the vignette decided to fund the project favored by voters as opposed to the one favored by officials. This was done to examine whether officials believed they received more electoral punishment for going against citizens' preferences with spending decisions over taxes as opposed to grants.

There are no statistically significant differences between the tax and grant treatments in any of the outcome measures. At the end of the survey, respondents were asked to provide open-ended feedback. These vignettes stood out in the feedback for the number of negative comments made about them. This qualitative feedback strongly suggests that many respondents found the vignettes frustrating and unrealistic since they did not reflect the normal process through which decisions over grant spending are made. Respondents felt that municipalities rarely if ever had discretion on which projects to fund with grant revenue once the grants were receive, but this is how the decision-making process was presented in the vignettes. For these reasons, we asked more general questions in AMOS 2014 about grant and tax spending (as opposed to very specific spending items) and excluded the vignettes from the primary analysis.

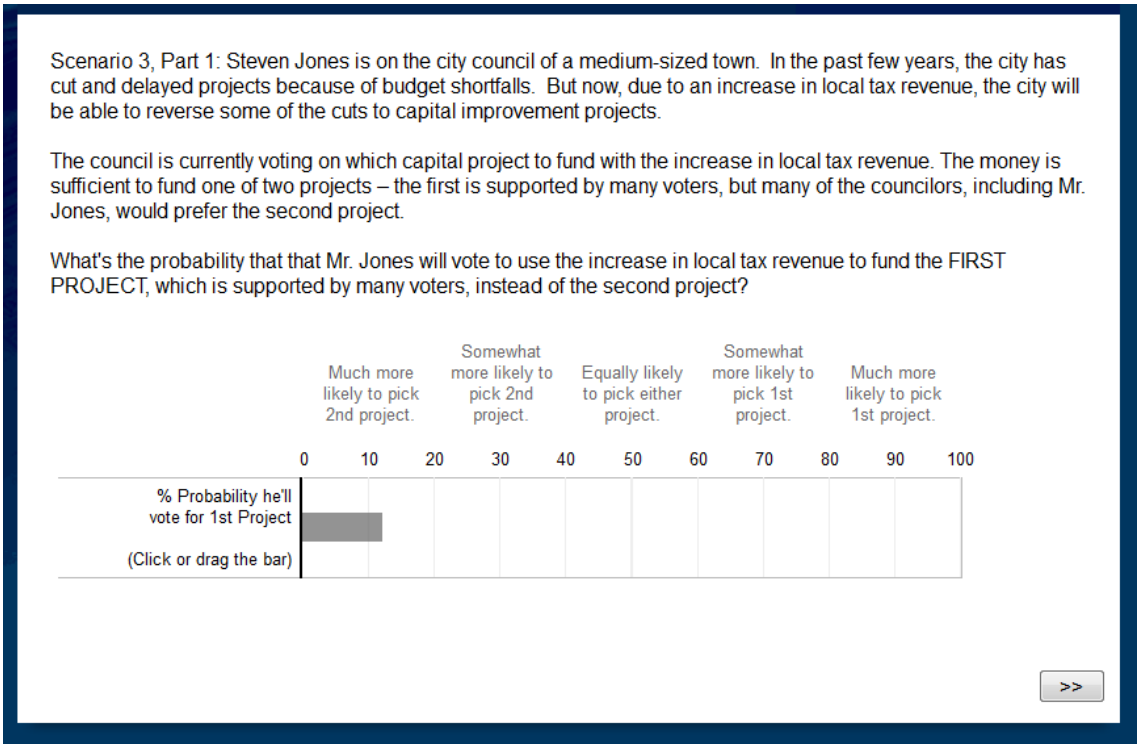

Figure A-15: **Text of First Vignette: Part 1**

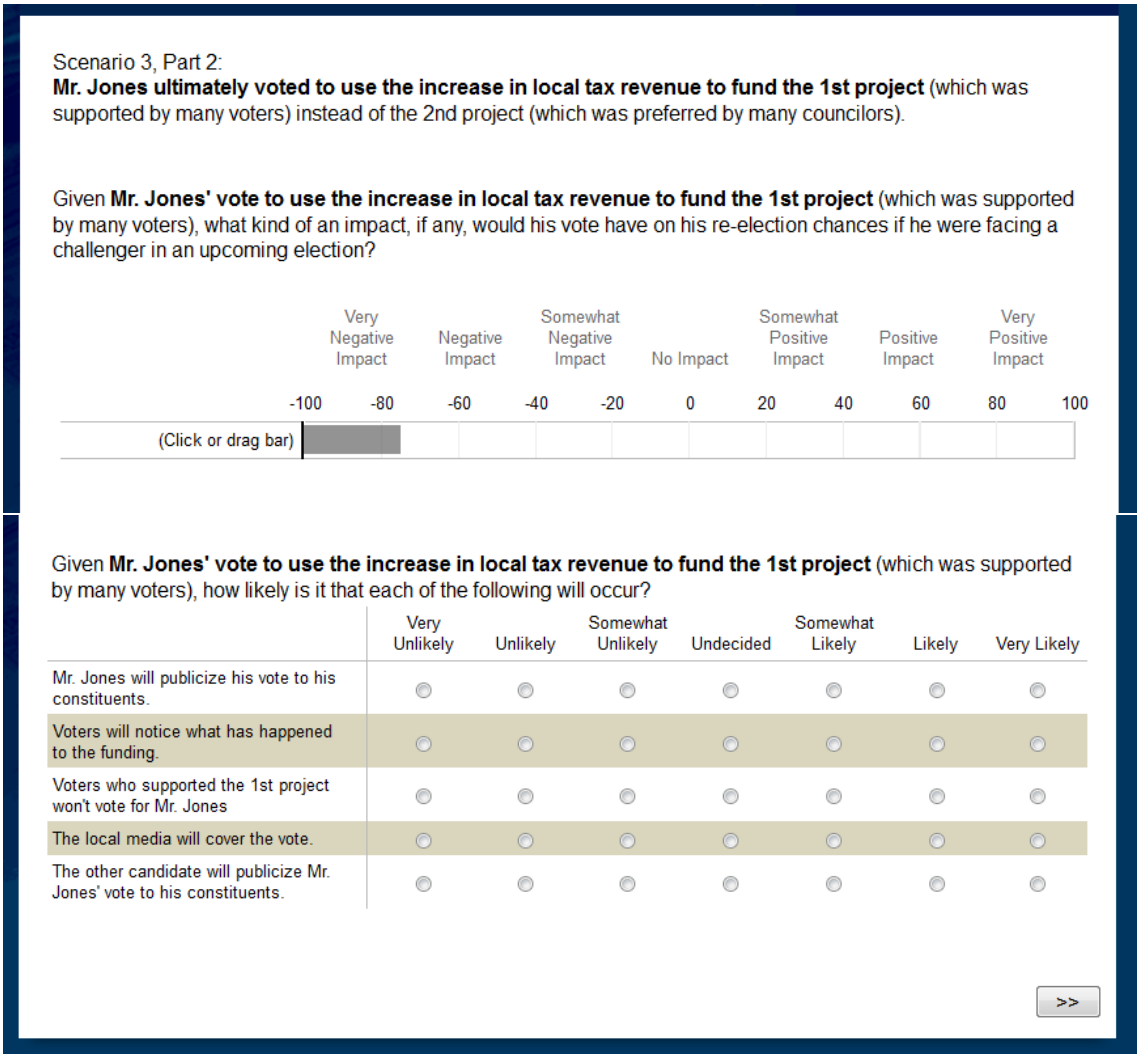

Figure A-16: **Text of First Vignette: Part 2**

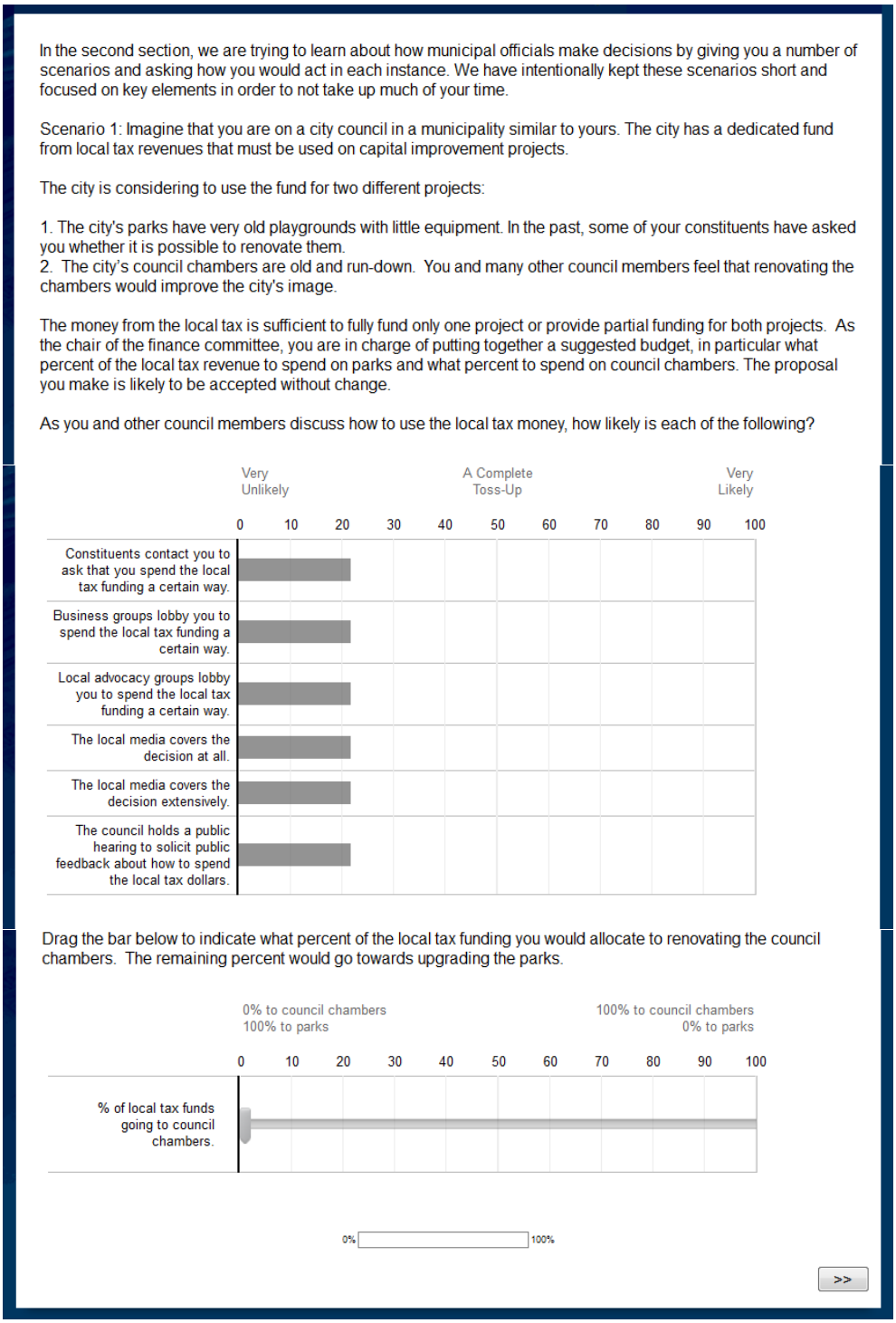

Figure A-17: **Text of Second Vignette**

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