

**the Gov**

“City Government: Omaha,  
Nebraska”

Social Studies Lesson Plan

**the Gov**  
is a feature of

**the News**

**A daily news broadcast for High School and Middle School students  
now under development by MacNeil/Lehrer Productions**



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## “City Government: Omaha, Nebraska” Social Studies Lesson Plan

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Winter, 2009

Dear Educator,

*the.News* online video reports for *the.Gov* provide middle and high school students with a valuable exercise in social studies and language arts with this 7:13 video report on the “City Government: Omaha, Nebraska” at [www.pbs.org/newshour/thenews/thegov](http://www.pbs.org/newshour/thenews/thegov). Special correspondent, Robyn Wisch, reports on how a community responds to budget cuts in Omaha Nebraska. Lesson plans for social studies and language arts are available to support this video in the “For Educators” section of the website. All videos and curricula have been informed by *the.News* instructional design that can be found on the website [www.pbs.org/newshour/thenews](http://www.pbs.org/newshour/thenews). *the.Gov* is open-captioned. The curriculum includes content-based standards, discussion questions, student activities, vocabulary and primary reference sources. A complete transcript of each video report includes time codes to assist in isolating specific segments of the video and to augment the instruction of media literacy and multimedia production. All of this material is presented as options to fit teachers’ instructional needs.

References to Larry Bell’s “The 12 Powerful Words” are highlighted in **bold** in the lesson plans, in the “thought starter” questions on the home page and educator’s page, and in the transcript (to denote where they are used in the video segment).

We welcome our partners at the Omaha Public Schools who have joined *the.News* in a special pilot project during the 09-10 school year. We are also developing a new authoring tool for students called *YOU.edit*, to launch in early 2010. It will give students an online tool to remix the content of *the.News reports*, so they can create their own multimedia presentations. This editing tool will reside on our website so that it will be available to all students with an internet connection. It will be password protected so that it can serve as a viable educational asset that allows classroom teachers to assign multimedia projects within the security and content safety of *the.News* website.

We are now providing answers to our **student “thought starter”** questions listed below the video.

**#1. At the Mayor’s request the Library Board proposed raising the sales tax, and to cut some services like libraries, including closing the branch in the Florence Neighborhood for several months.**

**#2. The main source of revenue for the city of Omaha is the sales tax.**

**#3. Nebraska Law requires all cities to balance their budgets each year.**

For more information and questions about this material contact me at [kjaffe@newshour.org](mailto:kjaffe@newshour.org)

Sincerely,

Karen W. Jaffe  
Manager, Education Projects, *the.News*  
MacNeil/Lehrer Productions  
2700 S. Quincy St., Suite 250  
Arlington, VA 22206



# City Government: Omaha, Nebraska

This lesson was designed to support *the.News* video “City Government: Omaha Nebraska” The video can be found online at <http://www.pbs.org/newshour/thenews/thegov>

**Grade Level:** Grades 7-12

**Content Area:** Social Studies

## Omaha Public Schools

<http://www.ops.org/District/LinkClick.aspx?fileticket=Hbqyrrg2ydM%3d&tabid=912&mid=2006>

### Mathematics Grade Level 7 - 8

Standard 08: Apply the mathematics in this course to solve relevant real-life problems.

### Social Studies U.S. History Grade 8

Standard 04: Citizenship/Government: Describe the structure and function of government, the expanding role and responsibilities of the citizens in a representative democracy, and compare and contrast these elements with those of other societies.

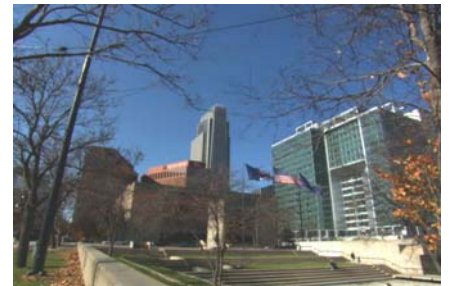
### Social Studies Government Grade 12

Standard 03: Identify and describe the distributions of power at the local, state, and federal level including the role of being an active citizen.

Standard 04: Describe the factors that influence government policy and decisions.

## Key Concept(s):

Students will describe the responsibilities of local government to provide services for its citizens and how their local government carries out these duties. Students will also formulate arguments for supporting various services provided by local government and evaluate the value of these services when balancing a budget.



## Key Objectives:

The student will:

- Describe the structure and operation of three models of city government
- Compare and contrast the advantages and disadvantages of the three models of city government
- Analyze the efforts of a city government to provide services to its citizens while being fiscally responsible with their tax money
- Develop arguments in support of a local government’s public program
- Evaluate the value of a local government’s public programs in relation to the cost of managing these programs



**Key Vocabulary:**

**Budget shortfall:** the amount by which expenditures out distance revenue to pay for the expenditures; a deficit.

**City charter:** a document, issued by a sovereign or state, outlining the conditions under which a corporation, colony, city, or other corporate body is organized, and defining any rights and privileges.

**Expenditures:** the act or process of paying out or disbursement; an expense.



**Ordinance:** a statute or regulation, especially one enacted by a city government



**Public service:** a service performed for the benefit of the public, especially by a government.

**Revenue:** the income of a government from taxation, excise duties, customs, or other sources, appropriated to the payment of the public expenses.

**Ward:** a division or district of a city or town, as for administrative or political purposes.

Source: Dictionary.com

**Materials:**

*the.News* “City Government: Omaha, Nebraska” video at <http://www.pbs.org/newshour/thenews/thegov>

**Student Handouts:**

- Background Essay
- News Story Graphic Organizer
- City Budget
- City Council Meeting

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**Mathematics**

**Standard 2:** Understands and applies basic and advanced properties of the concepts of numbers. Level III (Grades 6-8)

- Understands the relationships among equivalent number representations (e.g., whole numbers, positive and negative integers, fractions, ratios, decimals, percents, scientific notation, exponentials) and the advantages and disadvantages of each type of representation

**Time Frame:**

- Activity Part 1: one 50-minute period
- Activity Part 2: one to one and half 50-minute periods
- Activity Part 3: two 50-minute periods.



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## Civics

### **Standard 1: Understands ideas about civic life, politics, and government.**

#### Level III (Grades 6-8)

- Understands how politics enables people with differing ideas to reach binding agreements (e.g., presenting information and evidence, stating arguments, negotiating, compromising, voting)
- Understands major ideas about why government is necessary (e.g., people's lives, liberty, and property would be insecure without government; individuals by themselves cannot do many of the things they can do collectively such as create a highway system, provide armed forces for the security of the nation, or make and enforce laws)
- Understands competing ideas about the purposes government should serve (e.g., whether government should protect individual rights, promote the common good, provide economic security, mold the character of citizens, promote a particular religion)

#### Level IV (Grades 9-12)

- Understands how politics enables a group of people with varying opinions and/or interests to reach collective decisions, influence decisions, and accomplish goals that they could not reach as individuals (e.g., managing the distribution of resources, allocating benefits and burdens, managing conflicts)
- Knows formal institutions that have the authority to make and implement binding decisions (e.g., tribal councils, courts, monarchies, democratic legislatures)

## Background Essay

Politics is local. Although much of the “headline news” we receive is immediate, breaking, and most often national or international, there is a lot of political activity going on at the local level. Local politics had captivated the attention and imagination of many high school and college students. From large metropolitan cities to “Small Town, USA” young people are becoming active in politics, attending local government meetings, participating in election campaigns, and getting involved in public service. Some have even run for local office and served on city councils. These complex times call for bright, imaginative people who can bring fresh new ideas to the way cities deliver services, manage budgets, and serve their constituencies.

Because of the density of their populations, cities face a multitude of issues: safety, traffic, crime, sanitation, housing, and economic development. To address these issues, city governments set up traffic laws and building codes, police and fire protection, and landfills and recycling centers, homeless shelters, and downtown redevelopment projects. City governments also provide cultural services such as libraries, museums, parks, and botanical gardens and often contribute to health, education and wellbeing of their citizens providing funds for the development of hospitals, universities, and arts and cultural centers.



City governments are empowered with the power to tax citizens and pass laws. Taxes and laws are proposed by city government officials who explain their reasoning in public meetings where anyone can come and express their opinion. Then on a scheduled election day, the taxes and laws are voted on by the citizens of the city. The revenue generated from the taxes helps pay for the services the city offers.



City governments are established like other local governments through the state legislature. When the population of a community achieves the required population size (usually prescribed in the state constitution) the people can ask the state legislature to grant it a city charter. The charter is like a constitution. It contains the plan for government describing its purpose, its structure, and what powers it will have.

There are three basic city government structures: mayor-council government, commission government, and city-manager government.

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**Standard 17: Understands issues concerning the relationship between state and local governments and the national government and issues pertaining to representation at all three levels of government.**

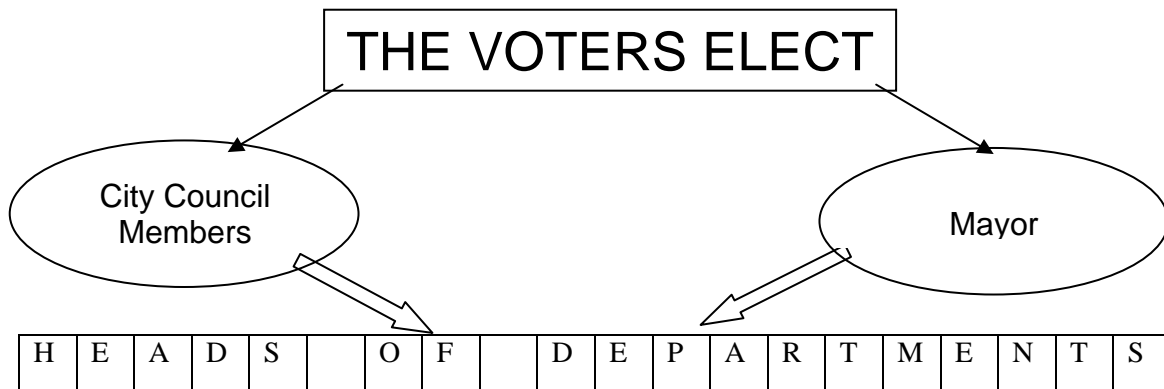
Level III (Grades 6-8)

- Knows the major responsibilities of his/her state and local governments (e.g., education, welfare, streets and roads, parks, recreation, law enforcement), and understands the organization of his/her state and local governments (e.g., legislative, executive, and judicial functions at state and local levels)

Level IV (Grades 9-12)

- Understands how the policies of state and local governments provide citizens with ways to monitor and influence the actions of members of government and hold them responsible for their actions (e.g., requirements of fair and public notice of meetings, meetings of government agencies must be open to the public, public trials, provision of opportunities for citizens to be heard)

## Mayor-Council form of City Government



The mayor and council members are elected by the voters. The mayor is the chief executive who prepares the city's budget and proposes laws or ordinances. The city council is the legislative body that passes laws and ordinances and approves the mayor's appointments. Terms of office vary but usually run from two to four years. Most cities are divided into districts or wards. Each district elects a council member who acts like a representative for the district's residents. In some cases city officials are also elected. These might include treasurer, judges, city attorney, and tax assessors. Other officials, such as heads of the police or fire departments, public works or parks are elected or appointed. Their terms of office can run two to four years or as long as the city administration is in power.



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**Standard 21: Understands the formation and implementation of public policy**

Level III (Grades 6-8)

- Understands what public policy is and knows examples at local, state, and national levels
- Knows how public policies are formed and implemented, and understands how citizens can monitor and influence policies

Level IV (Grades 9-12)

- Knows how public policies are formed and implemented, and understands how citizens can monitor and influence policies
- Understands the processes by which public policy concerning a local, state, or national issue is formed and carried out

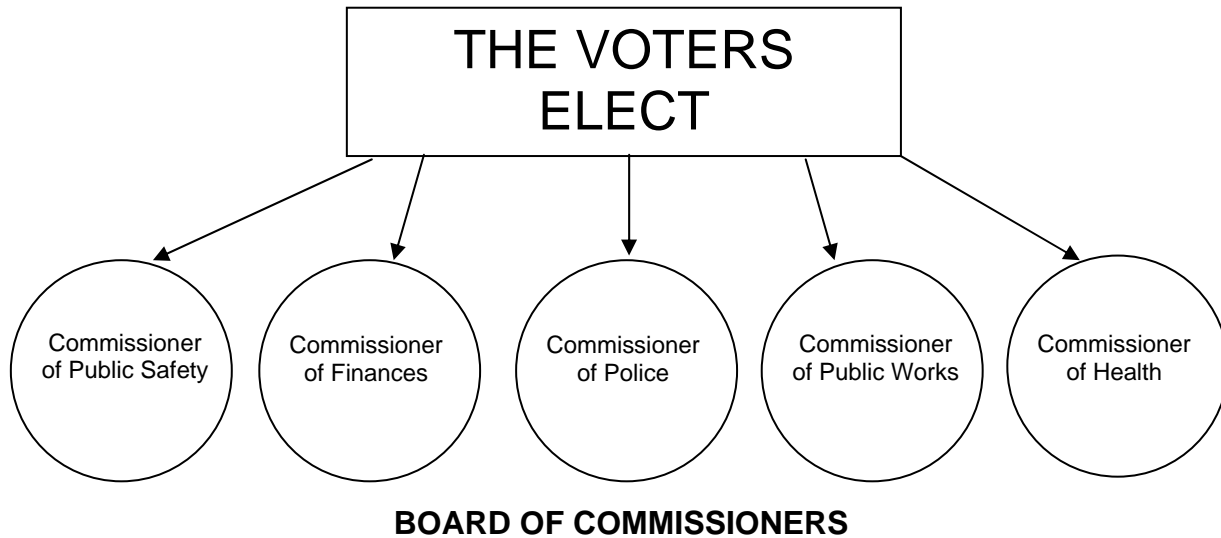
The main advantage of the mayor-council system is it provides a clear division of responsibility so citizens know who is in-charge for different services. The mayor-council system also provides for strong leadership. The mayor and the council members are elected by the voters and directly accountable to them. They are the most visible members of the city government and provide its leadership. Some of the disadvantages of the mayor-council system are the mayor can become too strong and dominate the government. Before term limits, this was a problem in many cities as mayors who had amassed considerable power and influence stayed in office for many years. Because they wield so much power, mayors and council members can sometimes fall into corruption or just

lose sight of the voters' wishes. Unless laws have been broken, the voters can't replace city officials until the next election.





## Commission Form of City Government



In this form of city government, the city is governed by a commission consisting of several people. Commissioners are elected by the people and serve as the lawmaking executive body. Each commissioner is in charge of a department or several departments and is responsible for passing and carrying laws and ordinances. Sometimes the people elect or the commissioners will appoint a mayor who only has ceremonial duties serving as the spokesperson for the city and to preside over commission meetings.

**McRel** ([www.mcrel.org](http://www.mcrel.org))

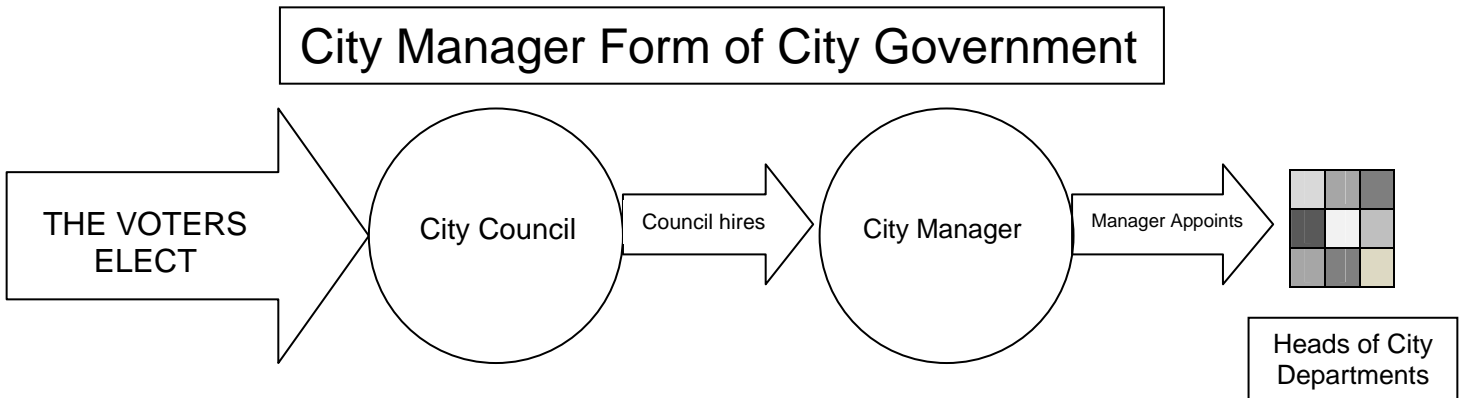
**Standard 27: Understands how certain character traits enhance citizens' ability to fulfill personal and civic responsibilities**

Level III (Grades 6-8)

- Understands the importance for individuals and society of commonly held civic responsibilities such as paying taxes, being informed and attentive to public issues, monitoring political leaders and governmental agencies and taking appropriate action if their adherence to constitutional principles is lacking, deciding whether and how to vote, participating in civic groups, performing public service, serving as a juror, and serving in the armed forces

One advantage of the Commission form of city government is that all

commissioners are elected by the people and are accountable to them. Another advantage is the commission works like a team of equals with power and responsibility evenly distributed among them, though some departments may have bigger budgets or is more visible. One of the disadvantages of the Commission form is that people elected to the commission might not be as qualified to run the department they're been elected to. Sometimes certain city services or activities come under the control of several commissioners leading to missed assignments or duplication.



In the City Manager form of government the voters elect a city council which acts as the city's law making body. The council hires a city manager who skilled in management and city government. The city government is run much like a big business or corporation with the council acting like a board of directors who set policy and planning and the manager acts like a CEO (chief executive officer) handling the day-to-day operations. The city manager carries out the city's business and enforces the laws. The city manager also appoints qualified people to head the different departments and they report directly to him or her.

**McRel** ([www.mcrel.org](http://www.mcrel.org))

**Standard 28: Understands how participation in civic and political life can help citizens attain individual and public goals**

Level III (Grades 6-8)

- Understands how participation in civic and political life can help bring about the attainment of individual and public goals (e.g., personal goals such as living in a safe and orderly neighborhood, obtaining a good education, living in a healthy environment; public goals such as increasing the safety of the community, improving local transportation facilities, providing opportunities for education and recreation)
- Understands why becoming knowledgeable about public affairs and the values and principles of American constitutional democracy and communicating that knowledge to others is a form a political participation

Level IV (Grades 9-12)

- Knows the many ways citizens can participate in the political process at local, state, and national levels, and understands the usefulness of other forms of political participation in influencing public policy (e.g., attending political and governmental meetings, demonstrating, contacting public officials, writing letters, boycotting, community organizing, petitioning, picketing)



**McRel** ([www.mcrel.org](http://www.mcrel.org))

**Standard 29: Understands the importance of political leadership, public service, and a knowledgeable citizenry in American constitutional democracy**

- Understands why becoming knowledgeable about public affairs and the values and principles of American constitutional democracy and communicating that knowledge to others is an important form of participation, and understands the argument that constitutional democracy requires the participation of an attentive, knowledgeable, and competent citizenry

Level IV (Grades 9-12)

- Understands why becoming knowledgeable about public affairs and the values and principles of American constitutional democracy, and communicating that knowledge to others are important forms of participation, and understands the argument that constitutional democracy requires the participation of an attentive, knowledgeable, and competent citizenry

The main advantage of the city manager form of government is that the managers serve at the pleasure of the city council and if they don't do a good job they can be quickly replaced. Because managers are appointed and not elected, they don't partake in party politics and are not

subject to pressure from interest groups. Some of the disadvantages of the city manager system are sometimes the city council and managers don't work well together or the council has a difficult time finding or affording a competent manager. Also, because competent managers might be hard to find, there can be strong competition among cities in hiring and managers can ask for high salaries.

**Partnership for 21<sup>st</sup> Century Skills** (<http://www.21stcenturyskills.org/>)

**Critical Thinking and Problem Solving**

- Understanding the interconnections among systems
- Framing, analyzing and synthesizing information in order to solve problems and answer questions

**Communication and Collaboration**

- Articulating thoughts and ideas clearly and effectively through speaking and writing
- Demonstrating ability to work effectively with diverse teams
- Exercising flexibility and willingness to be helpful in making necessary compromises to accomplish a common goal
- Assuming shared responsibility for collaborative work



## Lesson Plan

### Activity Part 1

To give students a solid background on city government, have them read the Background Essay on how city governments are established, their responsibilities and different forms (this can be assigned as homework). Then have students go to their city's website or the website of a large city near you and answer the following questions on the city's government structure, operation, personnel, and services.

- Describe the structure of the city's government.
- Identify the mayor, council members, commissioners, or city manager by name.
- What are the responsibilities of the mayor, council members, heads of city departments, and/or commissioners?
- What types of services are offered by the city?
- What is the total budget of the city?
- From what sources does most of the city's revenue come from?
- **Compare** and **contrast** the advantages and disadvantages of the three models of city government.

### Activity Part 2

Tell students they will now view a news story on a medium-sized city in the Midwest that has experienced some difficulty balancing its budget during a difficult economic recession. Inform students that nearly all state and local governments are required by law to balance their budgets. To accomplish this, many cities have to either raise taxes or cut services.

1. Distribute the Graphic Organizer on "City Government: Omaha, Nebraska"
2. Show *the.News* story on the city of Omaha, Nebraska, <http://www.pbs.org/newshour/thenews/thegov> and have students fill out the graphic organizer.
3. After students have finished the graphic organizer, briefly review their answers. Then discuss the following questions with the class:
  - **Describe** the different ways members of the Bartolo family use the public library.
  - **Explain** how the public library has become more than just a place to check out books for members of the Florence neighborhood in these tough economic times.
  - **Trace** the steps taken by the mayor in creating the city's budget and getting it approved.
  - **Compare** how the city's budget is like a family budget.
  - **Summarize** the challenges Omaha faced trying to balance its budget. How did the slump in the economy cause a decrease in sales tax revenue?
  - **Describe** what the city decided to do to address its budget shortfall. What might be some of the controversy that surrounds these actions? **Evaluate** how good a plan you think this was and provide reasons to **support** your position.
  - In the end, the city of Omaha was able to keep its libraries open through a generous benefactor and some community fundraising. **Predict** what will happen if Omaha's economy doesn't improve soon.

### Activity Part 3

In this activity, students will role-play five constituent groups attending a city council meeting to advocate for their cause. Then students will be regrouped into small city councils to try and balance the budget.

1. Distribute the City Budget handout to all students and review the individual items of revenue and expenditures. Point out to them that the budget was balanced last year but that this year's projection predicts for a budget shortfall.



2. Divide students into five groups. Distribute student handout City Council Meeting and review the directions.
3. Provide time for students to develop and present their arguments. The mayor will go first, presenting the budget to all at the city council meeting. Then each constituent group will present their position.
4. Then regroup students into smaller “city council” groups of three students making sure that no more than one student from each constituency is in each group. Have students follow the directions for the city council on their handout.
5. When student have finished their calculations, have each city council group present their findings.
6. Debriefing Questions:
  - Of the two basic actions available to you (raising taxes or cutting programs) which did you predominantly rely on to balance your budget?
  - Which area of the budget was most affected by your adjustments? Why was this area chosen?
  - How did you rationalize your adjustments?
  - What will you do next year of the economy doesn’t improve?

**Assessment Rubric**

Category	4	3	2	1
Role-play	Point-of-view, arguments, and proposed solutions were consistently in character.	Point-of-view, arguments, and proposed solutions were often in character.	Point-of-view, arguments, and proposed solutions were sometimes in character.	Point-of-view, arguments, and proposed solutions were seldom in character.
Presentation style	Information was consistently presented with eye contact, tone of voice and level of enthusiasm that kept the audience’s attention.	Information was usually presented with eye contact, tone of voice and level of enthusiasm that kept the audience’s attention.	Information was sometimes presented with eye contact, tone of voice and level of enthusiasm that kept the audience’s attention.	Information was not presented with eye contact, tone of voice and level of enthusiasm that kept the audience’s attention.
Required elements	All budget information was complete and all calculations were accurate.	Most budget information was complete and most of the calculations were accurate.	Some budget information was complete and some of the calculations were accurate.	Little of the budget information was complete and most calculations were inaccurate.
Explanation	Rationale on the proposed budget adjustments was always clear and thoughtful.	Rationale on the proposed budget adjustments was mostly clear and thoughtful.	Rationale on the proposed budget adjustments was sometimes clear and thoughtful.	Rationale on the proposed budget adjustments was seldom clear or thoughtful
Collaboration (by students)	Almost always listens to, shares with, and supports the efforts of others in the group.	Usually always listens to, shares with, and supports the efforts of others in the group.	Often listens to, shares with, and supports the efforts of others in the group.	Seldom listens to, shares with, and supports the efforts of others in the group.



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### Extension

- Have an official of your city's government come to class to speak of ways the city is adjusting to the economic conditions, how this affects the city's budget, and what actions the city proposes to take or has taken to balance the budget.
- Attend a city council meeting either in person or on your local public access channel, if available. Often times city council meeting agendas and news can be accessed on the city council's website or the local cable company's website. Find out what the city council is discussing and planning for the next 3 to 6 months. Have students look at the schedule of upcoming events and select a meeting date to observe or tune in. Have students write a news report on their experience and include an interview with a city official.

### Resources

- City of Omaha <http://www.cityofomaha.org/>
- Great Government for Kids <http://www.cccoe.net/govern/>
- State and Local Government on the Net <http://www.statelocalgov.net/>
- United States Conference of Mayors <http://usmayors.org/>
- USA.gov—Local Governments <http://www.usa.gov/Agencies/Local.shtml>

### Activity Designer:

*Greg Timmons is a former social studies teacher now freelance writer and educational consultant.*



**Student Handout News Story Graphic Organizer for “City Government: Omaha, Nebraska”**

As you watch the video news segment, take notes on the graphic organizer below.

1. List some of the services provided by the City of Omaha government:


2. Libraries account for 2 percent of Omaha’s budget or about \$12.5 million. At this rate, approximately how large is Omaha’s total budget? \_\_\_\_\_
3. Like many cities, Omaha’s largest source of revenue is taxes, in this case sales and property taxes, which pay for the numerous services the city offers its citizens. Omaha, like nearly all state and local governments is required by law to balance its budget every year. Explain why it is difficult during a recession for cities to provide their citizens with the services they want.

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4. Fill in the chart to describe the budgetary duties of the mayor and the city council.

<b>For the mayor, what steps does he/she take to formulate the budget?</b>	<b>What types of questions does the City Council ask when it reviews the mayor’s budget?</b>



5. When the recession hit and city revenues began to fall, Omaha, like many other local governments had to adjust its budget. What two things did the city council propose to meet the shortfall in revenue and still balance the budget?

A. \_\_\_\_\_ B. \_\_\_\_\_

6. Discuss in your small group some of the controversy that might surround these two proposed actions?

To meet some of the budget shortfall, Omaha’s city council proposed that library hours be shortened and a neighborhood library be closed. Local citizens from the neighborhood held rallies to protest the library closure. Then an anonymous donor contributed \$200,000 and the community raised another \$100,000. The library would remain open... for now.

7. From information in the news story and your own discussion, list some of the positives and negatives of Omaha’s experience in trying to balance its budget.

Positives
Negatives



City Budget Summary

Revenue	Last year	This Year (Projected)	Revised Amount
General Property Tax: tax on all real estate property (private residences and businesses). Helps pay for most services.	\$55,000,000	\$60,000,000	
Motor Vehicle Tax: All commercial vehicles (company cars, delivery vehicles, construction). Helps pay police and fire protection, city roads, and general maintenance.	\$8,500,000	\$9,250,000	
City Sales Tax: All products and services (except food and medication) purchased in the city receive a 3.5 percent tax on the price.	\$128,000,000	\$125,000,000	
Business Tax: all businesses pay a yearly tax for reduced utility rates and city services (street cleaning, road repair, increased police and fire protection, etc.)	\$29,000,000	\$30,500,000	
Licenses and permits: All businesses pay a business license fee and all new construction and renovation are assessed a fee for filing and making sure all buildings are following proper safety and building codes.	\$8,100,000	\$7,500,000	
Investment income: unspent money from previous years is invested in money market accounts and low risk municipal bonds.	\$4,500,000	\$2,250,000	
<b>Total Revenue</b>	<b>\$233,100,000</b>	<b>\$234,500,000</b>	



<b>Expenditures</b>	<b>Last year</b>	<b>This Year (Budgeted)</b>	<b>Revised Amount</b>
City Council and Mayor's offices (salaries, staff, facilities)	\$3,125,000	\$2,656,250	
Parks and Recreation: all park programs and maintenance of the parks	\$19,250,000	\$20,212,500	
Fire Protection: Salaries and benefits, equipment costs, building maintenance, city code inspections	\$85,250,000	\$89,512,500	
Police: Salaries and benefits, equipment costs, building maintenance, city code inspections	\$92,000,500	\$96,600,525	
Public Works: Sewer and water system, refuse and recycling collection, road maintenance and new construction	\$16,750,000	\$17,500,000	
Public Library: programs, books and multimedia materials, computer supplies and infrastructure, staff,	\$8,600,000	\$9,000,000	
Grants and loans (funds for mayor's downtown revitalization program)	\$1,000,000	\$10,000,000	
Human Resources (government employees, salaries and benefits)	\$6,125,000	\$6,431,250	
Convention and Tourism: Promotions for bringing conventions and conferences to the city, increasing public access to the downtown area (public transportation, parking, increased services.)	\$1,000,000	\$2,500,000	
<b>Total Expenditures</b>	<b>\$233,100,500</b>	<b>\$254,413,025</b>	



## Student Handout City Council Meeting

**Directions:** You have been assigned to one of the following groups who are attending a city council meeting to advocate your cause. Review all groups' background information so that you know who else is presenting at the meeting. Then review the supporting statements for your constituency group and prepare arguments to advance your point of view. The supporting statements are just statements of fact. You will have to **formulate** a credible and persuasive argument that **supports** your position.

### Constituent Groups

- **City Mayor:** You ran in the last election on the promise to revitalize the downtown area. Your plan was off to a good start, three years ago, but since the recession hit it has been postponed. Now the economy is beginning to improve and you want to get your program back on track. Unemployment is still very high, but you believe that your revitalization plan could help stimulate the city's economy and in time, increase tax revenue. The only problem is your plan puts the entire city budget out of balance. You are presenting your case to the city council and the community to get some feedback on what can be done to either increase revenue (raise taxes) or cut services.
- **Students for Saving the City Parks:** Young people under 21 years-old are the largest consumer group of the city's parks and park summer programs. The parks offer recreational facilities for young people and the summer programs give kids something to do during the summer months. Youth attendance at the parks and the summer parks programs have increased substantially over the past 5 years. Last year, several non-profit youth organizations closed due to lack of funding caused by the recession. Several businesses that offered youth recreation and places to hang out also closed.
- **Supporters of the Library:** Book check-out has increased by 22 percent every year for the past five years. In addition to books, the library now checks out DVDs, CDs, books on tape, offers free computer access (the two computer labs are always busy) and acts as a built-in day care for kids during the summers whose parents work. Multiple copies of popular books, more staff, and extended hours are needed to meet the demand. Entire families come to the library on the weekends. Over the past 10 years, the library has grown into a full service multimedia center.
- **Concerned Citizens on Crime:** The recent downturn in the economy has caused many neighborhood associations to become concerned about an increase in burglaries and auto theft. There has been a slight increase in this kind of crime during the past six months and citizens are concerned this is a rising trend. Police and fire protection are very important and must be preserved.
- **Downtown Business Association:** The "DBA" is very concerned that the downtown area remains vibrant even during these tough economic times. Downtown businesses provide much of the budget money in property taxes and the city sales tax and employ many of the town's working population. The proposed city parking structure is needed to attract new businesses and customers.



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- **Anti-Tax advocates:** This group is comprised of elderly people on fixed incomes, conservative business owners, and large-area property owners who've seen their property taxes rise considerably over the past few years. This group has supported the city's development plans in the past—new swimming pool in the major park, new computer lab in the library, and new police cars three years ago—during good economic times. But things are different now and an increase in taxes is just too much for many of these people.



**City Council Instructions**

**Directions:** In your newly formed groups, you will play the role of city council members trying to balance the budget. Analyze what each group said in their presentations and evaluate what you think were the strongest arguments. Adjust the budget entries below by increasing taxes, cutting programs, or a combination of both to balance the budget. Remember that you are no longer advocating a particular program but you are a member of the city council responsible for balancing the budget.

Fill out the chart below to show your adjustments to revenue and expenditures and explain the rationale for your adjustments. Then transfer your revised budget amounts to the city’s budget (in the revised amount column) to show how it balances.

Revenue	This Year (Projected)	Revised Budget (percent raised or lowered and amount)		Rationale
General Property Tax	\$60,000,000			
Motor Vehicle Tax	\$9,250,000			
City Sales Tax	\$125,000,000			
Business Tax	\$30,500,000			
Licenses and permits	\$7,500,000			
Investment income	\$2,250,000			
<b>Total Revenue</b>	<b>\$234,500,000</b>			



Expenditures	This Year (Projected)	Revised Budget (percent raised or lowered and amount)		Rationale
City Council and Mayor's offices	\$2,656,250			
Parks and Recreation (includes the summer parks program)	\$20,212,500			
Fire Protection: salaries, benefits and operating expenses	\$89,512,500			
Police Protection: salaries, benefits and operating expenses	\$96,600,525			
Public Works	\$17,500,000			
Public Library (includes increase for new materials)	\$9,000,000			
Grants and loans (funds for mayor's downtown revitalization program)	\$10,000,000			
Human Resources	\$6,431,250			
Convention and Tourism (includes new downtown parking structure)	\$2,500,000			
<b>Total Expenditures</b>	<b>\$254,413,025</b>			