

County Commissioners Budget Meeting Simulation

Overview

One of the most challenging aspects of being a public official is to satisfy the needs of citizens while not burdening them financially. In this experiential activity, students will gain an understanding of the role of the county board of commissioners, the responsibilities of commissioners, and the relevance of a board's decisions to individual citizens. Assuming the roles of county commissioners or special interest groups, students will participate in a board of commissioners' simulation in which commissioners must decide whether to pass a county budget.

Grade

High school

Essential Questions

- How do state and local governments obtain revenue?
- How do state and local governments fund different programs or services?
- How do local government agencies balance interests and resolve conflicts?
- As a leader/stakeholder, how do you balance the interests of different parties to design and to implement an effective and lasting solution?

Materials

- Revenue, Funding, and Counties handout (attached)
- Where Does the Money Come From? (attached)
- Where Does the Money Go? (attached)
- How Does a County Set Its Budget? handout (attached)
- Pine County Proposed Budget handout (attached)
- Additional Budget Information handout (attached)
- Board of Commissioners Instruction handouts (attached)
 - Chairperson Stark, Commissioner Martin, Commissioner Simpson, Commissioner Buie, Commissioner McNulty
- Stakeholder Instructions (attached)
 - Pine County Sheriff's Office, Pine County PTA, Pine County Tea Party Patriots, Occupy Pine County
- Pine County Budget Meeting Agenda (attached)
- Debriefing the Pine County Budget Simulation handout (attached)
- Computers with internet access for student research (optional)
- Local Government in North Carolina textbook (optional): <http://www.sog.unc.edu/node/2426>

Duration

- Two 60-90 minute periods

Teacher Preparation

The Consortium's lesson, "Counties and Municipalities: What's the Difference?" can be used as a primer or supplement to this lesson. It is available in the Consortium's Database of K-12 Resources or by e-mailing a request to cnorris@unc.edu.

Student Preparation (optional but recommended)

- Option A: Before completing this lesson, instruct students to read the "What is a County" website from the NC Association of County Commissioners. Please note that although the budget numbers are from 2006, the rest of the information is still accurate. It can be accessed, for free, from the following site:
 - http://www.welcometoyourcounty.org/content/what_is_a_county.shtm
- Option B: Instruct students to read Chapter 2 of LGNC, which provides information regarding North Carolina counties) and Chapter 7 on local government budgeting available at <http://www.sog.unc.edu/node/2469>

Procedure

Day 1

Warm Up: What is a County?

1. As a warm up, ask students to individually brainstorm the question, "What is a County?" on a separate piece of paper. After providing students with a few minutes to brainstorm, solicit responses from students and note them on the board.
2. (Optional) To further the discussion, ask the following questions:
 - Why do you think counties were created?
 - How many counties are in North Carolina?
 - What's the difference between a county and a municipality (town, city, village, etc)?
3. Share information below about counties from the "What is a County?" website.

In North Carolina, county government is the level of government that most directly impacts every citizen. All North Carolinians live in a county while slightly more than half the population lives within the limits of a city or town.

County governments were originally created by the state to give citizens greater access to government services. Because it was so difficult to travel in the 17th and 18th centuries, citizens could not reasonably be expected to come to the state capital every time they needed to conduct official business. As a result, the state created counties, and the governor appointed justices of the peace to oversee each county and carry out the mandated policies and services of state government.

After the Civil War, the North Carolina Constitution of 1868 gave citizens more input into electing their local leaders. Citizens were given the power to elect the sheriff, coroner, register of deeds, clerk of court, surveyor and treasurer, as well as the newly created board of commissioners. Commissioners replaced the appointed justices of the peace and were given full financial responsibility for the county, which included adopting the budget and setting the property tax rate.

Today, citizens still elect the commissioners, sheriff, register of deeds and clerk of court, although the court system is now a function of state government. Counties remain an arm of state government and carry out the many services that are mandated by the state and federal governments.

Counties exist to help enhance the lives of their citizens. County governments do this by providing needed services. Counties establish important local laws (ordinances) and enforce laws that protect citizens from harmful behavior. They also encourage citizens and businesses to get involved in their communities.

Source; http://www.welcometoyourcounty.org/content/what_is_a_county.shtm; Edited by the NC Civic Education Consortium

4. To ensure understanding, pose the following questions to the class:
 - What percentage of North Carolinians live in a county?
 - 100%
 - Why were counties created?
 - *To give citizens greater access to government services.*
 - Who do citizens elect in counties?
 - *Commissioners, sheriff, register of deeds, and clerk of the court.*
 - Who is responsible for setting the property tax rates and adopting a budget?
 - *County commissioners*

County Revenue and Funding

5. Distribute the “County Revenue and Funding” handout to each student and review the instructions for Part I, before allowing students to break off into pairs:

Until it affects us directly, seldom do we think about where money comes from to fund county government activities. This activity is designed to illustrate county government revenues sources, where most money is spent, and how controversy is resolved when interests between citizens and governments conflict.

Part I

First, brainstorm a list of all the services provided by either your county local government.

Part II

Now that you have created the above list, think about the amount of money needed to provide these services. What are all the possible sources of revenue for the county governments?

Where does that money come from? Do your best to estimate which sources provide the most money county governments and star those.

6. Provide students with 5 minutes to complete Part I of the handout. After the allotted time, select a few pairs to share their responses and record those responses on the board. Instruct students to fill out their sheets with any services that they don't have listed.

Where Does the Money Come from & Where Does it Go?

7. Distribute the “Where Does the Money Come From?” and the “Where Does the Money Go” handouts and instruct pairs that they have five minutes to review the handouts and discuss the following question:
 - What are three things you learned from this handout?
8. After the allotted time, instruct pairs to summarize their assigned handout for their partner. To ensure that students are understanding the material, discuss the following questions with the entire class after pairs have summarized their handouts:
 - What is the largest source of revenue for counties? What is the second largest?
 - #1 - Property taxes #2 – Intergovernmental transfers (payments from state and federal government)
 - Which of these taxes do you pay?
 - Unless students own property (cars, homes, etc.), they only pay sales taxes.
 - What program/services does the county spend the most amount of money on?
 - Education
 - Do you think the county should spend more on other programs? If so, which ones?
 - Do you think the county should spend less on other programs? If so, which ones?

The Budget Process

9. Explain to students that all of the revenues and expenditures for the county are outlined in a budget, which has to be approved each year by the county’s Board of Commissioners with input from the public. Distribute the attached “How Does a County Set Its Budget?” handout to each pair and instruct them to read the handout and create a graphic organizer of the budget process. Provide students with 10 minutes to complete the activity.
10. After the allotted time, select a few pairs to share their graphic organizers with the class.

County Commissioners Meeting Simulation

11. Explain to students that although the budget process sounds simple, it is actually a very complicated, and sometimes very emotional, exercise – especially during tough economic times. County Commissioners must balance the needs of many residents.
12. Tell students that they will be learning about these very issues by participating in a Board of Commissioners simulation. Tell students that they currently live in the fictitious Pine County and that they will be participating in a Board of Commissioners meeting. The purpose of the meeting is to discuss the proposed Pine County Budget. Tell students that each of them will be participating as either a County Commissioner or a community member.
13. Divide students into five groups. Group One should include 5 students; this group will be assuming the role of Pine County’s Board of Commissioners. Group’s Two-Five can consist of any number of evenly divided students; these groups will be assuming the roles of various community stakeholders.

Give groups the appropriate attached handouts, being sure to hand out a separate role to each member of the Board of Commissioners group. Give students 5 minutes to read their instruction

sheets silently. Then, summarize the process, accepting any questions students may have once you are finished:

- **County Board of Commissioners:** (Provide these five students with *County Commissioners Instructions* (each with their own role), *Proposed Budget for Pine County*, and *Meeting Agenda*, attached) Under Mayor Stark’s leadership, you will spend the next 20 or more minutes preparing for your Board of Commissioners meeting. First, introduce yourselves to one another (in character). Then, review the *Proposed Budget for Pine County* and based on the beliefs of the Commissioner assigned to you, each of you should discuss your initial opinions of the proposed ordinance. Finally, review the *Meeting Agenda* which notes all the citizens who will be presenting to you today. As a board, create 2-3 follow-up questions to ask each group after their presentation.
 - **Citizen Groups:** (Provide these students with *Stakeholder Instructions*, *Proposed Budget Pine County*, and *Meeting Agenda*, attached) You will spend the next 20 minutes developing a presentation to the Board of the Commissioners in which you share your views on the proposed budget. Your group must create an organized, creative, and motivational presentation that will convince the council to vote according to your beliefs as described in your instructions. Also, you should spend some time reviewing the other citizen groups that are on the agenda and inferring what their stance may be (use the *Meeting Agenda*) so that you are prepared to respond to anyone who may have opposite views as you.
- **Teacher Note:** You might want to invite a resource person to join your class during this activity, such as a County Commissioner or a county employee with knowledge of county budgeting and governance. Such a person can offer valuable “real world” information to students throughout this activity, as well as expose them to someone actually serving as a local government official. If a resource person is joining your class for this activity, introduce him/her to the class and allow him/her to speak briefly about their occupation. Let students know that this person is here to serve as a resource for them in terms of local government and can also offer tips on how to prepare for a successful meeting.
14. Review your expectations for respectful group work and allow the students to prepare for the simulation in their groups. Circulate around the room to assist groups as they prepare, giving periodic time warnings. This simulation is designed to be entirely student lead, with the student playing the Board Chair to lead the simulation. During the preparation phase, the teacher and/or resource person should discuss appropriate procedure with the Chair so he/she knows how to call the meeting to order, make introductions, etc. (See also the Chairperson’s instruction sheet.)
 15. The teacher and/or resource person should also work with the commissioners and coach them on realistic procedure and council member behavior, as well as spend time with each special interest group offering advice on the presentations they are preparing and the types of things commissioners like to hear and see. (Many North Carolina counties televise their Board of Commissioners meetings, or make them available for online viewing. Teachers may want to show such a clip to students so that they have a sense of true commissioner’s meeting procedure.)

Day 2

Conducting the Simulation

16. Remember, this simulation is designed to be entirely student lead, with the student playing the Chair leading the simulation. During the simulation, assist this student in moving things along when needed, but try to allow the students to have control of the simulation as much as possible. Once all groups are ready, arrange the room so that the Board of Commissioners are facing the groups of presenters.
17. Project or hand out and explain the meeting format:

Board of Commissioners Meeting Format

Chair calls meeting to order and gives overview	1-2 minutes
Presentation from Pine County Sheriff's Office	up to 5 minutes
Follow-up questions from Board of Commissioners	2 minutes
Presentation from Pine County PTA	up to 5 minutes
Follow-up questions from Board of Commissioners	2 minutes
Presentation from Pine County Tea Party Patriots	up to 5 minutes
Follow-up questions from Board of Commissioners	2 minutes
Presentation from Occupy Pine County	up to 5 minutes
Follow-up questions from Board of Commissioners	2 minutes
Chair leads open deliberation of Board of Commissioners (optional)	up to 10 minutes

18. The teacher should review expected behavior for the simulation, noting expectations such as:
 - Remain respectful at all times and encourage one another.
 - Try your best and take the simulation seriously.
 - Listen when others are speaking. Do not discuss your presentation while other groups are presenting.
 - Maintain order and professionalism throughout the hearing, whether you agree with what is being said or not.
 - No name calling, eye rolling, smacking teeth, disruptive comments, etc.
 - Have fun!
19. Once the expectations are clearly defined, ask the Chair to call the meeting to order and conduct the simulation.
20. After all groups have presented and been questioned by the commissioners, and if time permits, the chair can call a brief 3 minute break, in which presenting groups can discuss and prepare a 1-2 minute closing statement/summary. If time does not permit, the chair should thank all presenters for their time and close the public comment section of the meeting. At this point, there are several options on how to end the simulation:
 - The Chair can lead the Board of Commissioners in an open deliberation regarding the proposed budget. Each Board member would state their current opinion of the budget, discussing which of the presenters affected their opinion. Presenting citizen groups should only listen at this point.
 - The Board members could take a vote on where they currently stand regarding whether to pass/amend the budget, or to reject it.

- Based on the presentations, have all students discuss how they would vote if they were on the Board and why, either as a class discussion or perhaps in a written assignment.

Debriefing the Simulation

21. After the simulation has ended, have students applaud themselves for their hard work and debrief using the attached worksheet *Debriefing the Pine County Commissioners Simulation* and/or the discussion questions below:
- What is your opinion of the Board’s decision? Explain.
 - Were any of you representing opinions that you did not agree with? Explain.
 - Board of Commissioners, what lead you to make the decisions you made? What factors influenced you? Is there anything anyone could have done differently that would have changed your mind?
 - What factors made some presentations more successful than others?
 - Imagine this decision was made by your own board of commissioners for implementation in your own county. Would you support it? Why or why not?
 - Those of you who presented to the Board, what do you think the best part of your presentation was and why? How would you change your presentation to improve it for next time?
 - What skills are important when presenting to Board members? (*Discuss presentation skills such as being prepared, speaking clearly, being brief and concise, etc.*)
 - Consider the process you went through to prepare a presentation for the Board of Commissioners. Why is it important to be prepared, organized, and practiced before your presentation? Were you preparing an actual presentation to present to our real Board, what other steps might we need to take in preparation? For example, why might we want to research members of the Board and have an understanding of their backgrounds and areas of interest?
 - Why is it important to consider what the opposite view might be when preparing a presentation for a board of commissioners?
 - If you were actually serving on a board, what other factors might influence you that were not necessarily represented in this activity?
22. Explain to students that citizens can be very important factors in the decision-making process of their local governments. Tell them that part of their responsibility as citizens is to voice their opinions on issues of public concern. Through letters, phone calls, petitions, blogs, visits to representatives, etc., citizens’ voices *can* be heard. Instruct students to return to class the following day with a brief letter to the board of commissioners proposing some sort of change in their city. Encourage them to read that day’s newspaper or look at pending legislation of their city’s website for ideas.

Resources:

- Lessons about local government can be found in the Consortium’s Database of K-12 Resources. The following lessons deal with county government:
 - A County Commissioner’s Balancing Act
 - Counties and Municipalities: What’s the Difference
 - County Commissioners & Independent Boards
 - Electing County Commissioners

- North Carolina City & County Management Association:
<http://www.ncmanagers.org/Pages/default.aspx>

Revenue, Funding, and Controversy

Until it affects us directly, seldom do we think about where money comes from to fund government activities. This lesson is designed to illustrate state and local government revenues sources, where most money is spent, and how controversy is resolved when interests between citizens and governments conflict.

First, brainstorm a list of all the services provided by either your local government.

Government Services

Now that you have created the above list, think about the amount of money needed to provide these services. What are all the possible sources of revenue for the county governments? Where does that money come from? Do your best to estimate which sources provide the most money county governments and star those.

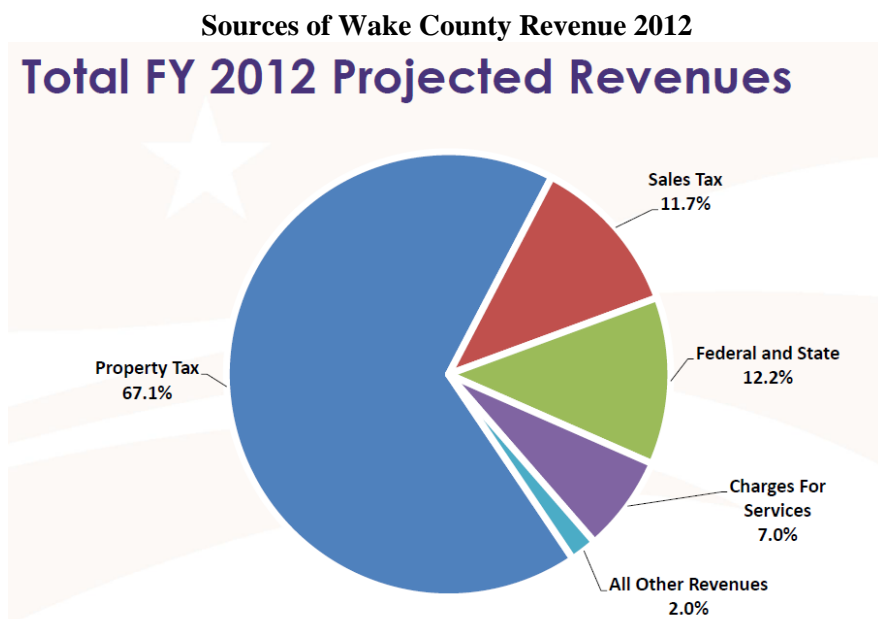
County Government Revenue Sources

Where Does the Money Come From?

The money that counties receive is called “revenue”. Using Wake County as a model, you are going to learn about how the county obtains the money it needs to fund the services it provides.

County Revenue

1. *Property Taxes*: At the county level, property taxes are the largest source of revenue. Here are some background facts on property taxes:
 - All taxable property is taxed at the same rate within each county government’s boundary
 - Both counties and municipalities can levy a property tax
 - Government and some nonprofit property, like churches, are exempt
 - A homestead exemption lowers the tax on low-income, elderly property owners
 - Of the eleven most populated states, North Carolina has the lowest property tax burden
2. *Intergovernmental*: This includes Medicaid and public schools funds from the state & federal government.
3. *Sales Tax*: The sales tax makes up 12% of a typical North Carolina county’s revenue. Here are some background facts on sales tax:
 - Collected from local merchants
 - The general rate of tax is 4.75% state; 2.5% local
 - Food is exempt from state sales tax, but it is still subject to a 2% local tax
 - Each 1¢ increase in sales tax (2002) was estimated to raise \$682 million in state revenue and \$800 million in local revenue (Local sales tax revenues are higher due to local tax on food.)



Source: http://www.wakegov.com/NR/rdonlyres/79EB4EBE-FE6D-432F-B630-9E133711DBE6/0/FY2012Recommended_budget_presentation.pdf

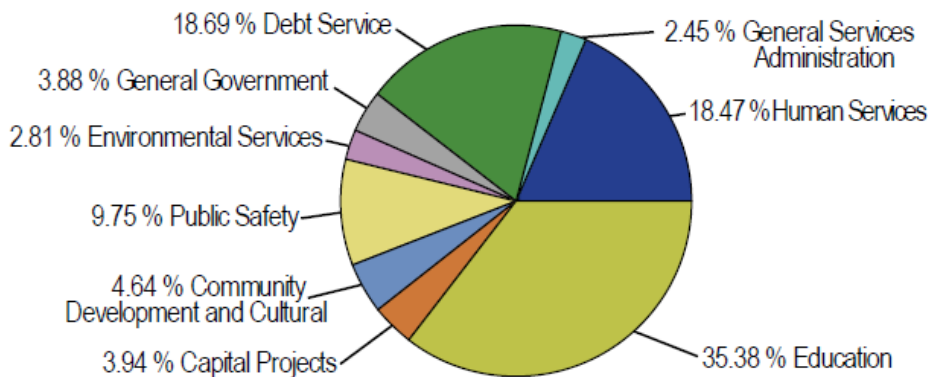
Where Does the Money Go?

The money that counties spend on services are called “expenditures”. Using Wake County as a model, you are going to learn about how the county spends its revenues.

Wake County Expenditures - \$1,207,407,000

- *Education: 35%* (\$427,192,642) - Public-school education (K-12)
- *Human Services: 18%* (\$223,054,235) - Medicaid, foster care, hospitals, social services, public health, mental health, job training, child support, housing, transportation
- *Public Safety: 9.75%* (\$117,674,233) - Sheriff’s office, EMS, Fire, jails
- *Other: 13%* (\$167,033,343) - Parks and recreation, solid waste, libraries, capital projects, general services environmental services
- *Debt: 18%* (\$225,624,000)- Bonds
- *General: 3.8%* (\$46,828,547) - Register of Deeds, elections, building maintenance, tax administration, legal services, salaries and wages

Wake County Expenditures 2012



Source: <http://www.wakegov.com/NR/rdonlyres/069BAC30-23C4-49BF-A9F3-796EA651861B/0/FY2012AdoptedBudget.pdf>

How Does a County Set Its Budget?



A county fiscal year begins July 1 and ends June 30 of the following year. State law requires that each board of commissioners adopt a balanced budget by June 30.

The budget process usually begins in the winter, when each department submits its budget request for the next fiscal year to the county manager – a person hired by the Board of Commissioners to run the day to day business of the county. The manager meets with all the different county departments, compiles the requests, and presents them to the board of commissioners.

The board looks at all the requests and examines what the projected revenues are for the coming year. If there are not enough revenues to fully fund all the proposals, the board can decide to either raise property taxes, impose new fees, or adjust the sales tax rate to generate the additional revenue or adjust the budget requests.

After the commissioners have modified the budget and determined the new property tax rate, they must hold a public hearing to give citizens a chance to speak before they can adopt the budget.

In the space below, create a graphic organizer that outlines the budget process at the county level.



Pine County Proposed Budget

Proposed Expenditures

Expenditure	Previous Year's Expenditure (\$)	Current Year Proposed Spending (\$)	Your Group's Recommendation
Human Services	220,000,000	200,000,000	
Education	400,000,000	375,000,000	
Community & Cultural Development	50,000,000	45,000,000	
Environmental Services	30,000,000	20,000,000	
Public Safety	125,000,000	100,000,000	
General Government	45,000,000	40,000,000	
Other expenditures (non-negotiable)	130,000,000	120,000,000	120,000,000
Total Expenditures	1,000,000,000	900,000,000	

Proposed Revenue

Revenue Source	Previous Year's Revenue	Current Year Revenue	Your Group's Recommendation
Sales Tax	110,000,000	100,000,000	
Property Tax	670,000,000	700,000,000	
Federal & State Funds	130,000,000	90,000,000	90,000,000
Other Revenue Sources (fees, fines, etc.)	90,000,000	110,000,000	
Total Revenue	1,000,000,000	900,000,000	

Use the space below to brainstorm ideas:



Additional Budget Information

Brief Overview of Expenditures

Human Services

- Public health, mental health, social services

Education

- K-12 schools, Community Colleges

Community & Cultural Development

- Parks & Recreation, art galleries/museums

Environmental Services

- Waste disposal, recycling, wastewater collection, water supply

Public Safety

- Sheriff, EMS, Jails, Fire protection

General Government

- Elections, Human Relations, register of deeds, economic development

Brief Overview of Tax & Fee Information

Total Current Year Revenue: 900,000,000

- Funding from Federal and State government was slashed due to stimulus funds drying up.

Pine County Sales tax rate: 2.5%

- Total sales tax rate is 7.25% (4.75 state sales tax + 2.5 Pine County Sales tax) or seven and one quarter of a cent per dollar purchase.
- For example, if you buy something for a \$1.00 and add the total sales tax, the total price comes to \$1.07. ($1.00 \times 1.0725 = \1.07)
- For the purposes of this activity, a 1% increase in sales taxes will bring in an additional \$10,000,000 worth of revenue

Pine County Property tax rate: .5340.

- All property subject to taxation must be assessed at 100% of appraised value. Property includes something you own (a car, house, farm, boat, pet, etc.).
- For example, your 3 year old car is valued at \$10,000, so the property tax you pay for the car is \$53. ($10,000/100 = 100 \times .5340 = \53.40)
- Another example, your house is appraised at \$200,000, so the yearly property tax is \$1,068. ($200,000/100 = 2,000 \times .5340 = \$1,068$)
- For the purposes of this activity, a 1% increase in sales taxes will bring in an additional \$10,000,000 worth of revenue

Fund Balance: \$50 million

- The fund balance is like the local government's savings account. It helps the government deal with unexpected situations.
- To be safe, local officials usually plan to spend nothing from the fund balance.
- If a government regularly withdraws from its fund balance, it will eventually use its entire savings and have no "rainy day" money left.

Board of Commissioners Instructions
Chairperson Stark

About You:

You have been serving on the Pine County Board of Commissioners for three terms and have largely dedicated yourself to improving Pine County's schools. As a former teacher, you feel that education is one of the most important services a local government can provide and you strive to make Pine County the best in the state.

Despite the county's recent financial hardships due to stimulus funds from the federal government running out, you feel that the property tax should be raised 2.7 cents, which would raise \$150 million a year, to help pay for more teachers and construction of a much needed elementary school. Although raising taxes is unpopular with many business leaders because they feel it will cause people will leave Pine County, you feel that excellent schools will attract new residents.

Instructions:

You and your fellow board members are hearing from various groups of community members to determine whether or not any changes need to be made to the proposed budget. If you decide to alter the budget, you must also determine how much money should be spent for each expenditure and figure out how you're going to pay for those expenditures (budget cuts, tax increases, or combination of both). Today, as you listen to citizen opinions, your responsibility is to make a decision for the common good of Pine County.

1. Review the *Pine County Proposed Expenditures*. Based on your views as described above, discuss your first impressions of the proposed budget with your fellow council members, as well as any changes you may like to see made.
2. As a group, review the *Pine County Budget Meeting Agenda* which lists each group that is signed up to present to you today. Infer what you think each group's stance will be on this issue. Create at least two questions to ask each presenting group after their presentation. These questions may change based on what you hear in the presentations.
3. Once it is time for the Board meeting to begin, YOU, as the Chair, will call the meeting to order by greeting the council members and welcoming the citizens in attendance. You will then lead everyone in the Pledge of Allegiance. Finally, you will review the purpose of today's meeting by summarizing the purpose of the meeting and the decision the Council must make. Then, following the meeting agenda that you received, you will call each group up to present. Each group will have up to 5 minutes to present their opinions to the Board (Commissioner Martin will time presentations and ensure groups do not go over their time limit).
4. After each presentation, you will open the floor for questions from council members of that presenting group. You and the Board may refer to the questions you previously created, or ask questions based on new information you heard. Remember, you need to gather all of the information you can in order to make an informed decision. (Again, Commissioner Martin will ensure each group is questioned for no more than 2 minutes.)
5. Once all groups have presented, as the Chair, thank all presenters for their time, and begin an open board session in which you and your fellow members deliberate whether to pass the curfew ordinance. If you decide to pass a budget, then you must determine if you will pass the budget as originally proposed, or if you will make changes to it. As the Chair and council members, you may have different ideas regarding the proposed budget. You must work through this using respectful debate, negotiation, and compromise, and come to consensus within 10 minutes. At the end of the 10 minutes, you must ask the board to vote for the budget. The budget passes with a simple majority.

Board of Commissioners Instructions
Commissioner Martin

About You:

You are serving your second term on the Pine County Board of Commissioners and have been reelected largely due to the support of business groups (such as the Chamber of Commerce) since you are a known advocate of economic development. As a local businessman, you feel that keeping property and sales taxes low will help keep local business competitive and encourage people to move here.

Although you favor keeping taxes low, you also believe that a strong local government is important. To help fund the government, you advocate increasing some of the fees, such as the pet tax, and using money from the funds balance.

Instructions:

You and your fellow board members are hearing from various groups of community members to determine whether or not any changes need to be made to the proposed budget. If you decide to alter the budget, you must also determine how much money should be spent for each expenditure and figure out how you're going to pay for those expenditures (budget cuts, tax increases, or combination of both). Today, as you listen to citizen opinions, your responsibility is to make a decision for the common good of Pine County.

1. Review the Pine County Proposed Expenditures. Based on your views as described above, discuss your first impressions of the proposed budget with your fellow council members, as well as any changes you may like to see made.
2. As a group, review the Pine County Budget Meeting Agenda which lists each group that is signed up to present to you today. Infer what you think each group's stance will be on this issue. Create at least two questions to ask each presenting group after their presentation. These questions may change based on what you hear in the presentations.
3. Once it is time for the meeting, the Chair will call the meeting to order, lead everyone in the Pledge of Allegiance, and review the purpose of today's meeting. Then, following the meeting agenda that you received, each group will have up to 5 minutes to present their opinions regarding the budget. YOU are responsible for timing each group and ensuring they do not go over the 5 minute limit. Once a group is at 4 minutes, give them a 1 minute warning.
4. After each presentation, the Chair will open the floor for you and fellow board members to question the presenting group. You may refer to the questions you previously created, or ask questions based on new information you heard in the presentation. Remember, you need to gather all of the information you can in order to make an informed decision. (Once more, watch the clock and ensure each group is questioned for no more than 2 minutes.)
5. Once all groups have presented, the Chair will lead you in an open council session in which you and your fellow members deliberate whether to pass the budget. . If you decide to pass a budget, then you must determine if you will pass the budget as originally proposed, or if you will make changes to it. You may have different ideas regarding the proposed budget from your colleagues, but you must work through this using respectful debate, negotiation, and compromise, and come to consensus within 10 minutes. At the end of the 10 minutes, the board must vote on the budget. The budget passes with a simple majority.

Board of Commissioners Instructions
Commissioner Simpson

About you:

You are serving your first term on the Pine County Board of Commissioners. You're an executive for a major, multinational bank. As a member of the Tea Party, you believe that county government has gotten too large and that the government wastes too much money. You feel that taxes are already too high, so you oppose any tax or fee increases.

You argue that most county services should be privatized; meaning private companies should perform services like trash collection. This way, only people that used the services would pay for them.

Despite your small government views, you believe that Public Safety is a legitimate local government services and funding should be increased at the expense of other departments.

Instructions:

You and your fellow board members are hearing from various groups of community members to determine whether or not any changes need to be made to the proposed budget. If you decide to alter the budget, you must also determine how much money should be spent for each expenditure and figure out how you're going to pay for those expenditures (budget cuts, tax increases, or combination of both). Today, as you listen to citizen opinions, your responsibility is to make a decision for the common good of Pine County.

1. Review the Pine County Proposed Expenditures. Based on your views as described above, discuss your first impressions of the proposed budget with your fellow council members, as well as any changes you may like to see made.
2. As a group, review the Pine County Budget Meeting Agenda which lists each group that is signed up to present to you today. Infer what you think each group's stance will be on this issue. Create at least two questions to ask each presenting group after their presentation. These questions may change based on what you hear in the presentations.
3. Once it is time for the meeting, the Chair will call the meeting to order, lead everyone in the Pledge of Allegiance, and review the purpose of today's meeting. Then, following the meeting agenda that you received, each group will have up to 5 minutes to present their opinions regarding the budget.
4. After each presentation, the Chair will open the floor for you and fellow board members to question the presenting group. You may refer to the questions you previously created, or ask questions based on new information you heard in the presentation. Remember, you need to gather all of the information you can in order to make an informed decision. (Once more, watch the clock and ensure each group is questioned for no more than 2 minutes.)
5. Once all groups have presented, the Chair will lead you in an open council session in which you and your fellow members deliberate whether to pass the budget. . If you decide to pass a budget, then you must determine if you will pass the budget as originally proposed, or if you will make changes to it. You may have different ideas regarding the proposed budget from your colleagues, but you must work through this using respectful debate, negotiation, and compromise, and come to consensus within 10 minutes. At the end of the 10 minutes, the board must vote on the budget. The budget passes with a simple majority.

Board of Commissioners Instructions
Commissioner Buie

About you:

With seven terms under your belt, you are the longest serving member of the Pine County Board of Commissioners. In your time on the board, you have seen Pine County go from a small and sleepy county, to one of the state's most popular communities. You feel that the County's excellent public health system has helped make the county attractive for many prospective residents, therefore you advocate increasing Human Services spending.

Although you understand the concerns of the business community's regarding taxes, you feel that people will be willing to pay higher taxes if the county provides top notch services in all areas. As a result, you advocate raising the sales tax to increase the county's revenue in order to pay for more services.

You also believe that since the crime rate in Pine County is the lowest in the state, extra Public Safety spending is unnecessary and it could even be trimmed back.

Instructions:

You and your fellow board members are hearing from various groups of community members to determine whether or not any changes need to be made to the proposed budget. If you decide to alter the budget, you must also determine how much money should be spent for each expenditure and figure out how you're going to pay for those expenditures (budget cuts, tax increases, or combination of both). Today, as you listen to citizen opinions, your responsibility is to make a decision for the common good of Pine County.

1. Review the Pine County Proposed Expenditures. Based on your views as described above, discuss your first impressions of the proposed budget with your fellow council members, as well as any changes you may like to see made.
2. As a group, review the Pine County Budget Meeting Agenda which lists each group that is signed up to present to you today. Infer what you think each group's stance will be on this issue. Create at least two questions to ask each presenting group after their presentation. These questions may change based on what you hear in the presentations.
3. Once it is time for the meeting, the Chair will call the meeting to order, lead everyone in the Pledge of Allegiance, and review the purpose of today's meeting. Then, following the meeting agenda that you received, each group will have up to 5 minutes to present their opinions regarding the budget.
4. After each presentation, the Chair will open the floor for you and fellow board members to question the presenting group. You may refer to the questions you previously created, or ask questions based on new information you heard in the presentation. Remember, you need to gather all of the information you can in order to make an informed decision. (Once more, watch the clock and ensure each group is questioned for no more than 2 minutes.)
5. Once all groups have presented, the Chair will lead you in an open council session in which you and your fellow members deliberate whether to pass the budget. . If you decide to pass a budget, then you must determine if you will pass the budget as originally proposed, or if you will make changes to it. You may have different ideas regarding the proposed budget from your colleagues, but you must work through this using respectful debate, negotiation, and compromise, and come to consensus within 10 minutes. At the end of the 10 minutes, the board must vote on the budget. The budget passes with a simple majority.

Board of Commissioners Instructions
Commissioner McNulty

Instructions:

You are serving your fifth term on the Pine County Board of Commissioners. You consider yourself an environmentalist and you believe that the county needs to “go green” in order to ensure a better world for future county residents. You feel that the county should attempt to go carbon neutral, by expanding the items that are eligible for recycling, installing solar panels on county buildings, and purchasing electric or hybrid vehicles for the county.

In order to increase funding for Environmental Services to pay for these improvements, you advocate very modest increases to both the sales tax and the property tax. You also advocate using some of the funds balance because projections show that the county will save a good deal of money (that can be used to replace the funds balance later) if the county uses alternative energy.

Instructions:

You and your fellow board members are hearing from various groups of community members to determine whether or not any changes need to be made to the proposed budget. If you decide to alter the budget, you must also determine how much money should be spent for each expenditure and figure out how you’re going to pay for those expenditures (budget cuts, tax increases, or combination of both). Today, as you listen to citizen opinions, your responsibility is to make a decision for the common good of Pine County.

1. Review the Pine County Proposed Expenditures. Based on your views as described above, discuss your first impressions of the proposed budget with your fellow council members, as well as any changes you may like to see made.
2. As a group, review the Pine County Budget Meeting Agenda which lists each group that is signed up to present to you today. Infer what you think each group’s stance will be on this issue. Create at least two questions to ask each presenting group after their presentation. These questions may change based on what you hear in the presentations.
3. Once it is time for the meeting, the Chair will call the meeting to order, lead everyone in the Pledge of Allegiance, and review the purpose of today’s meeting. Then, following the meeting agenda that you received, each group will have up to 5 minutes to present their opinions regarding the budget.
4. After each presentation, the Chair will open the floor for you and fellow board members to question the presenting group. You may refer to the questions you previously created, or ask questions based on new information you heard in the presentation. Remember, you need to gather all of the information you can in order to make an informed decision. (Once more, watch the clock and ensure each group is questioned for no more than 2 minutes.)
5. Once all groups have presented, the Chair will lead you in an open council session in which you and your fellow members deliberate whether to pass the budget. . If you decide to pass a budget, then you must determine if you will pass the budget as originally proposed, or if you will make changes to it. You may have different ideas regarding the proposed budget from your colleagues, but you must work through this using respectful debate, negotiation, and compromise, and come to consensus within 10 minutes. At the end of the 10 minutes, the board must vote on the budget. The budget passes with a simple majority.

Stakeholder Instructions

Pine County Sheriff's Department

Your group represents the **Pine County Sherriff's Department**, and your goal is to **convince the board to increase Public Safety funding**. Pine County has the lowest crime rate of any county in the state and you feel that this fact encourages people and businesses to relocate to here. As the population grows, you feel that you need to hire and equip more officers to keep the county safe. In order to maintain the same excellent response times and comprehensive officer training, you will need more funding.

To pay for these increases, you believe that the county should increase the sales tax. In order to persuade the commissioners who oppose tax increases, you can argue that increasing the sales tax affects both residents and visitors, both of whom rely on law enforcement to keep them safe.

1. Work together to develop a 3-5 minute presentation to Board of Commissioners. Your presentation should:

a...Begin with an introduction and overview of your stance regarding the proposed budget. Using the information above as a guideline of your group's views, expand this information into an argument in which you clearly state what you expect the commissioners to do regarding the proposed budget. If available, you can use other resources such as your textbook or online sources to bolster your arguments.

b... Using the *Pine County Proposed Expenditures* handout provided by your teacher, brainstorm a new budget to with your group. Fill in the new budget numbers in the *Your Group's Recommendation* column. You can alter the revenues and the expenditures, but be sure the numbers add up before presenting.

c...Answer the following questions in your presentation...

Why do you want board members to increase Public Safety funding?

How increasing funding improve life in Pine County? Who will benefit and how?

How will do you think the county should pay for your requests?

Why should board members vote according to your beliefs over those opposing you?

d...End with a convincing catchphrase that will make the Board remember your presentation

2. As you develop your presentation, consider what the other citizen presenters might say in their presentations. Be prepared to argue why voting in accordance with your beliefs will have more of a positive impact on Pine County than what those opposing you are requesting.

3. Anticipate what questions council members might have of you so that you are prepared to answer.

4. Select 1-2 group members to present your stance to Pine County members. The rest of the group will be responsible for assisting in answering questions the Board will ask you after your presentation is finished. Remember, your goal is to get the Board to **increase Public Safety funding**. Good luck!

Use the space below to brainstorm your ideas:

Stakeholder Instructions

Pine County PTA

Your group represents the **Pine County Parent-Teacher Association (PTA)**, and your goal is to get the **Board to increase funding for education**. Pine County has one of the best school systems in the state and you feel that this fact encourages people and businesses to relocate to here. To maintain this level of excellence, you believe that the county should pay teachers more to attract the best and brightest and that some of the older schools should be renovated and provided with the latest educational technology.

To pay for the increased funding, you believe that the county should increase the property tax. Since property taxes have not been increased in 5 years, you feel that people will be more willing to pay for the increase to support education.

1. Work together to develop a 3-5 minute presentation to the Board. Your presentation should:

a... Begin with an introduction and overview of your stance regarding the proposed budget. Using the information above as a guideline of your group's views, expand this information into an argument in which you clearly state what you expect the commissioners to do regarding the proposed budget. If available, you can use other resources such as your textbook or online sources to bolster your arguments.

b... Using the *Pine County Proposed Expenditures* handout provided by your teacher, brainstorm a new budget to with your group. Fill in the new budget numbers in the *Your Group's Recommendation* column. You can alter the revenues and the expenditures, but be sure the numbers add up before presenting.

c... Answer the following questions in your presentation...

Why do you want commissioners to increase funding for education?

How increasing funding improve life in Pine County? Who will benefit and how?

How will do you think the county should pay for your requests?

Why should board members vote according to your beliefs over those opposing you?

d... End with a convincing conclusion and group created slogan that will make the Board remember your presentation

2. As you develop your presentation, consider what the other citizen presenters might say in their presentations. Be prepared to argue why voting in accordance with your beliefs will have more of a positive impact on Pine County than what those opposing you are requesting.

3. Anticipate what questions board members might have of you so that you are prepared to answer.

4. Select 1-2 group members to present your stance to the commissioners. The rest of the group will be responsible for assisting in answering questions the commissioners will ask you after your presentation is finished. Remember, your goal is to get the Board to **increase funding for education**. Good luck!

Use the space below to brainstorm your ideas:

Stakeholder Instructions

Pine County Tea Party Patriots

Your group represents the **Pine County Tea Party Patriots**, and your goal is to convince the Board to **cut the budget and lower taxes**. Your group's mission is to restore America's founding principles of Fiscal Responsibility, Constitutionally Limited Government and Free Markets. According to your group, fiscal responsibility means not overspending, and not burdening our children and grandchildren with our bills. A more fiscally responsible government will take fewer taxes from our paychecks. Your group believes free market economics made America an economic superpower that for at least two centuries provided subsequent generations of Americans more opportunities and higher standards of living. An erosion of our free markets through government intervention is at the heart of America's current economic decline, stagnating jobs, and spiraling debt and deficits.

You propose that the county will save money and lower taxes by privatizing services (such as environmental funding, trash collection, jails, mental and public health services), this way people that used the services would pay for them and people that don't use the services don't have to pay for them with taxes.

1. Work together to develop a 3-5 minute presentation to the Board. Your presentation should:

a... Begin with an introduction and overview of your stance regarding the proposed budget. Using the information above as a guideline of your group's views, expand this information into an argument in which you clearly state what you expect the commissioners to do regarding the proposed budget. If available, you can use other resources such as your textbook or online sources to bolster your arguments.

b... Using the *Pine County Proposed Expenditures* handout provided by your teacher, brainstorm a new budget to with your group. Fill in the new budget numbers in the *Your Group's Recommendation* column. You can alter the revenues and the expenditures, but be sure the numbers add up before presenting.

c...Answer the following questions in your presentation...

Why do you want commissioners to lower taxes and reduce services?

How will decreasing funding and/or cutting taxes improve life in Pine County? Who will benefit and how?

How will do you think the county should pay for your requests?

Why should board members vote according to your beliefs over those opposing you?

d...End with a convincing conclusion and group created slogan that will make the Board remember your presentation

2. As you develop your presentation, consider what the other citizen presenters might say in their presentations. Be prepared to argue why voting in accordance with your beliefs will have more of a positive impact on Pine County than what those opposing you are requesting.

3. Anticipate what questions council members might have of you so that you are prepared to answer.

4. Select 1-2 group members to present your stance to the Board. The rest of the group will be responsible for assisting in answering questions the Board will ask you after your presentation is finished. Remember, your goal is to get the City Council to **reduce expenditures and cut taxes**. Good luck!

Use the space below to brainstorm your ideas:

Stakeholder Instructions

Occupy Pine County

Your group represents the **Occupy Pine County**, and your goal is to convince the Board to **increase county funding for education, human services, community & cultural development, and environmental services**. Your group believes that many residents of Pine County have been neglected by the county in favor of recruiting new business interests. You believe that in order to create a more equitable and just society, people with money should help those without money via government services.

In order to pay for your requests, your group wants to **increase property taxes, institute a millionaire's tax – which would place a new tax on county residents making over \$1 million a year – and, reduce the public safety budget**.

1. Work together to develop a 3-5 minute presentation to the Board. Your presentation should:

a... Begin with an introduction and overview of your stance regarding the proposed budget. Using the information above as a guideline of your group's views, expand this information into an argument in which you clearly state what you expect the commissioners to do regarding the proposed budget. If available, you can use other resources such as your textbook or online sources to bolster your arguments.

b... Using the *Pine County Proposed Expenditures* handout provided by your teacher, brainstorm a new budget to with your group. Fill in the new budget numbers in the *Your Group's Recommendation* column. You can alter the revenues and the expenditures, but be sure the numbers add up before presenting.

c...Answer the following questions in your presentation...

Why do you want the board to increase funding for county services?

How do you want the county to pay for these increases?

Who might these tax increases hurt? Who might they help?

Why should commissioners vote according to your beliefs over those opposing you?

d...End with a convincing conclusion and group created slogan that will make the council remember your presentation

2. As you develop your presentation, consider what the other citizen presenters might say in their presentations. Be prepared to argue why voting in accordance with your beliefs will have more of a positive impact on Dogwood City than what those opposing you are requesting.

3. Anticipate what questions council members might have of you so that you are prepared to answer.

4. Select 1-2 group members to present your stance to the Board. The rest of the group will be responsible for assisting in answering questions the Board will ask you after your presentation is finished. Remember, your goal is to get the Board to **increase property taxes, institute a millionaire's tax – which would place a new tax on county residents making over \$1 million a year – and, reduce the public safety budget..** Good luck!

Use the space below to brainstorm your ideas:



Pine County Budget Meeting Agenda

I. Welcome

II. Pledge of Allegiance

III. Public Hearing on Proposed Budget

- Pine County Sheriff's Office
- Pine County PTA
- Pine County Tea Party
- Occupy Pine County

IV. Open deliberation on proposed budget

Name: _____

Debriefing the Pine County Budget Simulation

1. Based on previous knowledge and this experience, what are the roles and responsibilities of a Board of Commissioners? How are such local governing bodies relevant to you?
2. What is your opinion of the decision the Pine County Board of Commissioners made regarding the budget? Explain.
3. What factors make some presentations more successful than others? What skills are important when presenting to county commissioners?
4. Why is it important when preparing a presentation for Board of Commissioners to consider possible opposition?
5. What factors actually influence a Board of Commissioners in the decisions they make?
6. In what ways can individual citizens participate in local government? Why it important to let your opinion be known?