

## Lesson Plan: The Fairfax County Budget – A Look at Spending

### **Connection to POS: Topic 4: Fairfax County Government**

This lesson is modeled after one in the Virginia/United States Government Program of Studies notebook that involves the federal budget. Both lessons are designed for students to consider what should be spending priorities for government, in this case, Fairfax County Government. This is a hands-on lesson designed to encourage debate and negotiation, and help students understand the challenges of creating the county's budget.



### **Objectives**

At the end of this lesson, students will be able to:

- identify individual line items in the Fairfax County budget.
- describe the conflicts and compromises that are part of the budget process.
- analyze budget priorities and describe how the Board of Supervisors shapes public policy through the budget.
- make decisions about where they stand politically concerning budget issues.



### **Materials**

- Chalkboard
- newsprint and markers
- Student Handout – Budget Priorities and the *Citizens' Guide to the Budget*



### **Time Needed**

- 180 minutes



## Procedures

1. Brainstorm with the students a list of things on which they have spent money within the last month. Record their answers on the board. Arrange the items into categories. (e.g., cars, school, clothes, entertainment, food, etc.)
2. Divide students into groups of five. Write "\$500" on the board. Tell the class that each group represents one student who has just been given \$500 to spend during the next month. The money is in addition to whatever income they may normally have. Have each group determine how it wishes to spend its \$500, and illustrate their decision by drawing a pie chart on a sheet of newsprint. Be flexible regarding time, and monitor each group's progress, as some groups will work more quickly than others.
3. Debrief this introductory portion of the lesson with the entire class. Have members of each group comment on the decision-making process in their group. Was there negotiation? Did some students get more of what they wanted than others did? Is anyone totally satisfied, or not at all? Did it make a difference that they all have much in common? How would their decisions be affected if they had less in common?
4. Now write the number \$1,961,000,000 (almost \$2 billion) on the board. Tell students that rather than \$500, they now will have this amount to decide budget priorities. Explain to students that this is the Fairfax County budget figure for fiscal year 2000. Distribute the Student Handout – Budget Priorities. Each group must rank the 14 items in order of importance. The students should use *their own* priorities, rather than try and guess what the "real" budget looks like. There should be a good deal of negotiating and debate within the groups.
5. After the items are ranked, each group should assign a percentage of the budget to each item. Again, there should be quite a bit of give and take during this process. Make sure students understand to use percentages, rather than dollars, as the figures are more manageable.
6. When a group has succeeded in assigning each line item a percentage figure, tell the group that they must go back and refigure their budgets with an additional line item: 5 percent of their budget must go to pay interest on the county debt. The students may be a little frustrated after all their work to have to add this item, but it teaches the need to avoid deficit spending.
7. Each group should illustrate their completed budget in a pie chart on newsprint, using colored markers to designate different categories. Have each group present their budgets to the rest of the class.
8. Debrief the lesson by focusing on the differences among the different budgets. Ask the groups why they arranged their priorities the way they did. Focus the discussion on the negotiating process and lead students to recognize similarities between what they have done and the real budget process.

9. Share a transparency of the Student Handout – Budget Priorities completed with actual numbers from Fairfax County's 2000 budget. (Use the *Citizen's Guide to the Budget* to help you with the numbers. Some consolidation will be necessary.) Discuss which line items surprise the students and consider with them the political implications of raising and lowering spending on various programs and services.



### **Assessment**

Assign students, now working alone, to write an essay on any of a variety of possible questions – social or political implications of the budget, comparisons to the federal budget if it has been studied, or comments on the process itself. The pie chart posters can be evaluated for creativity and accuracy.



### **Extensions**

Have students write a letter to their member of the Board of Supervisors and lobby for increases or decreases in spending on items of interest to the student.

**Student Handout – Budget Priorities**

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Directions: Rank the items listed below in order of priority, using the number 1 for the most important item, down to number 14 for the least important. *After* you have determined the ranking, indicate the percentage of the county budget that you want to devote to each category.

<b>Priority Rank</b>	<b>Percent of Budget</b>	
_____	_____	Libraries
_____	_____	Parks and Recreation
_____	_____	County Transit and Metro
_____	_____	Administrative
_____	_____	Schools
_____	_____	Planning and Zoning
_____	_____	Health and Welfare
_____	_____	Police and Sheriff
_____	_____	Public Works and Utilities
_____	_____	Fire Department
_____	_____	Employee Benefits
_____	_____	Courts And Jails
_____	_____	Tax Administration
_____	_____	Economic Development