

# Virtual Capitol Lessons

Lesson Created in Partnership with



## Title: How the Unicameral Spends Taxpayers' Money

Date June 2016

<b>Authors</b>	Jeffrey Brooks Heather Ropes
<b>Grade Level</b>	4
<b>Class Period(s)</b>	1-2

### Nebraska Social Studies Standards

SS 4.2.10 Students will understand what goods and services state governments provide.

SS 4.2.10.a Identify goods and services funded through state taxes (e.g., highways, universities, human services, unemployment, courts)

### Nebraska Science Standard

### Nebraska Language Arts Standards

LA 4.1 Students will learn and apply reading skills and strategies to comprehend text.

LA 4.1.6  
Comprehension: Students will extract and construct meaning using prior knowledge, applying text information, and monitoring comprehension while reading grade level text.

### Nebraska Fine and Performing Art Standards

# Virtual Capitol Lessons

## Overview

The lesson plan features legislature's role in allocating money for various government departments that provide goods and services for citizens of Nebraska focusing on the Departments of Roads, Education, and Health and Human Services. Students will be asked to think critically about the necessity of the goods and services provided with taxpayers dollars.

Students will use the Virtual Capitol website to view the inside of the Unicameral.

## Big Idea or Theme

The Unicameral provides perhaps the most essential function of government, the creation of a budget and the allocation of funds for public goods and services which promote the welfare of citizens of this state.

## Essential Question/s:

**High Level:** What is the most important service Nebraska provides with its tax money?

**Middle Level:** If you were a Nebraska Senator, what service would you take away if the Legislature didn't have the money to pay for one of the services that tax dollars pay for? Hypothesize what would happen if this service was taken away.

**Lower Level:** How are taxes related to services, such as the Department of Roads?

## Purpose/Rationale

The purpose of the lesson is to help students understand that the legislature has an interest in promoting the well-being of its citizens and economy. To this end, budgets are created and taxpayer dollars are used to provide public goods and services that private industry would not have the incentive to provide.

## Key Concepts/Vocabulary

### Concepts

**Budgets** – A plan for spending money.

**Public Goods and Services** – good and services paid for by tax dollars and provided by the government.

**Role of the Unicameral Legislature** – To enact laws and allocate funds to state entities.

Nebraska Department of Health and Human Services

Nebraska Department of Education

Nebraska Department of Roads

### Vocabulary

Administration: Management

Efficient: Easy to use

Infrastructure: Items needed for a system

User taxes and fees: Charging those who will be using that item or service

Revenue: Money earned during a period of time

Motor Fuel Tax: Tax paid on gasoline for cars and trucks

Motor vehicle registrations and related fees: Car, truck, and motorcycle license plate and inspection costs

Sales tax: Tax paid when you buy something

## Materials

1. Computer and Projector to display Virtual Capitol website
2. *Student Atlas of Nebraska* by Dr. Randy Bertolas or other Nebraska road map(s)
3. Documents A, B, and C and their corresponding answer sheet
4. Highlighters

## Objectives

1. Students will understand the work of the legislature, particularly concerning their role passing budgets
2. Students will understand the three largest state departments by funding level and the public goods and services that they provide
3. Students will begin to appreciate the relationship between taxes and the services that they pay for, as well as the necessity of various public goods and services

## Procedures

### Anticipatory:

Using the *Student Atlas of Nebraska* by Randy Bertolas, page 50, “Major Highways”, or a state map showing highways and roads, ask students who they believe pays for the roads to be built, for the pot holes to be filled and the snow to be plowed from all of these roads.

Next, have students turn to page 48 or use another resource to show the state’s Legislative Districts. Guide a discussion about the relationship between the number of people in an area and the need for a person to represent them at the state level.

- Nebraska has 49 elected Senators
- Compare your county to another of dissimilar size

### Model

**Go to:** Virtual Capitol Tour: <http://nebraskavirtualcapitol.org/panos/23>

Today we are going to virtually explore the place where our state senators work to create laws and help decide how much money to give the departments that serve our state, such as the Department of Education, and then learn about some of the ways the state uses money that taxpayers pay to the state to keep our state functioning.

- Go to the virtual capitol website, 2<sup>nd</sup> floor, Unicameral
- (Uni- prefix / one)
- Look at the number of seats/desks/viewing balconies/farmer and pioneer woman sculpted at the front of the room.
- Show where Senators sit and where observers sit (balcony).



## Share

If you have previously taught the lessons about the full function of the legislature (How a Bill Becomes a Law), ask students to share what they have learned about the function of our state's legislature.

If you have not yet taught the How a Bill Becomes a Law lesson, introduce the basic concepts.

- Passing laws and BUDGETS should be specifically discussed.

## Model

Briefly explain budgets by asking if their family budgets their money and why they think that is. Explain that a government must also be careful and make good decisions with taxpayer money by creating an annual (yearly) budget. They decide how much money out of the whole will be spent where.

## Share

- What money do families spend on keeping cars?
- What do families have to pay for when someone is sick?
- What do families spend money on when kids get ready to go to school?
- Briefly explain public goods and services. These are things that we all have a shared interest in having but that a private company might not want to provide as there are high costs or little profit for the company. For example, Hy-Vee needs customers to drive to shop for groceries but they would go out of business quickly if they had to pay for all the roads their customers needed to drive there.
- Tell the students that today they will be reading excerpts (portions) from websites of the three biggest recipients of tax dollars in Nebraska's budget in their Documents A, B, and C. These will help us understand what those departments do, how much they cost taxpayers, and finally you will be Senators that will decide what would happen if a department could no longer receive funding because there weren't enough taxes collected.
- As students begin to explore the documents and learn about how tax payer money is spent, remind them of the farmer and pioneer woman and child statues they saw at the beginning of the lesson. Students should consider whether or not the sculptures (if actually alive) would find the public goods and services that they read about necessary.
  - a. Which services would the farmer think were necessary?
  - b. Which services would the pioneer mother think were necessary?

## Model / Share / Guide

With the following documents, close reading steps are done with the teacher's model shown on the screen.

1. Highlight the title
2. Highlight and review the vocabulary
3. Review the source (Government website is trustworthy, not Wikipedia)



4. Good readers read the entire document first before highlighting for close reading purposes
5. Teacher reads the modified documents aloud, inserting the meaning of each vocabulary word
6. Read a second time, with students highlighting exactly what the teacher has highlighted on Document A. Read back only the highlighted words to make sure the purpose of the agency is clear.
  - a. On second reading of Document B students share what they believe are the best words for highlighting.
  - b. On second reading of Document C, students may choose to highlight independently, some with guidance. Review all together with sharing of selection and using the teacher's document as the guide.

### **Document A**

Nebraska's Department of Education (Modified)

Costs: \$1,605,165,541 a year to operate

18/100 or 0.18 or 18% of the annual budget

### **Document B**

Nebraska's Department of Roads (Modified)

Costs: \$849,897,959 a year to operate

10/100 or 0.10 or 10% of the annual budget

### **Document C**

Nebraska's Department of Health and Human Services (Modified)

Cost: \$3,580,683,471

40/100 or 0.40 or 40% of the annual budget

1. Optional: Ask students what other things the Unicameral provides money for and why. Write the responses on the board.
2. Project the interactive pie graph from the State Spending website <http://www.statespending.nebraska.gov/spent1516/>

## **Assessment**

The lesson will be assessed in two ways.

1. The close reading responses and any group or partner discussion will provide an informal check on the student's ability to read the document and comprehend and infer the relevant information.



2. Students' group discussion and selected written answers show participation, listening to others, and understanding of the topic.
3. Students' written answers to the higher level questions about the necessity of the public goods and services will allow the teacher to see if the student is able to correctly apply the concepts from the lesson.
  - a. Proper conventions, according to the classroom norms, are met
  - b. Appropriate fractions / percentiles are represented for each department
  - c. Students support their arguments with sound reasoning, whether from personal opinion and experience, or through

## Extensions

1. Students create an advertising poster showing their assigned government department and the work that they do.
2. Introduce students to the concepts of entrepreneurship, profit, and supply of private goods and services into a market.
3. Ask students what other things the Unicameral provides money for and why. Write the responses on the board.
4. Project the interactive pie graph from the State Spending website <http://www.statespending.nebraska.gov/spent1516/> to compare to their 100's charts.

## Sources

Virtual Capitol Tour: <http://nebraskavirtualcapitol.org/panos/23>

Nebraska Department of Roads: <http://roads.nebraska.gov/about/>

Nebraska Department of Education: <https://www.education.ne.gov/COMMISH/index.html>

Nebraska Department of Health and Human Services: <http://dhhs.ne.gov/Pages/ceo.aspx>

State Spending Information: <http://www.statespending.nebraska.gov/spent1516/>

**STUDENT DOCUMENTS ATTACHED BELOW**



# How the Unicameral Spends the Taxpayer's Money

Name \_\_\_\_\_

## Document A

Nebraska's Department of Education (Modified)  
Costs: \$1,605,165,541 a year to operate  
18/100 or 0.18 or 18% of the annual budget

The Nebraska Department of Education carries out its duties on behalf of Nebraska students in public, private, and nonpublic school systems. The staff of the department interacts with schools and institutions of higher education to develop, coordinate and improve educational programs.

## Vocabulary

Duties: jobs that it is supposed to do

Public schools: Schools that anyone may attend

Private schools: Schools that charge money so students can learn there

Nonpublic school systems: Non (prefix: not) Public (For all of the people) A school system where only some people who pay or have certain beliefs may attend

Interacts with: Works with

Institutions of Higher Education: Colleges and Universities

## Student Notes

The Nebraska Department of Education makes sure that all students are learning the same things in each grade, they create the standards we learn. They also help Pre-K children with early education. NeSA tests come from this department. They even help pay for our breakfasts and lunches. Students who have special needs may need special equipment to help them learn, this department helps get that equipment for them. Finally, they make sure that our principals and teachers are certified and qualified to help you learn!

## Source

Nebraska Department of Education: <https://www.education.ne.gov/COMMISH/index.html>



# How the Unicameral Spends the Taxpayer's Money

Name \_\_\_\_\_

## Document B

Nebraska's Department of Roads (Modified)

Costs: \$849,897,959 a year to operate

10/100 or 0.10 or 10% of the annual budget

The Nebraska Department of Roads (NDOR) is responsible for the planning, development, design, construction, maintenance and administration of the state highway system. Preserving the billions of dollars Nebraskans have invested in their state highway system, making the highways safe and efficient, and accomplishing this in a timely and cost-effective manner are the goals of the State Department of Roads. The Department of Roads is responsible for overseeing and maintaining an infrastructure network that includes:

- nearly 10,000 miles of highways,
- more than 3,500 bridges,
- 599 buildings in 119 locations,
- an equipment fleet of over 2,100 cars, pickups, trucks and graders.

Nebraska's state highway system is paid for totally by highway user taxes and fees. The three major sources of revenue are the motor fuel tax, motor vehicle registrations and related fees, and the sales tax on motor vehicles, trailers and semi-trailers. It is important to remember that Nebraska's major highway user revenue is shared between the state, counties and cities.

## Vocabulary

Administration: Management

Efficient: Easy to use

Infrastructure: Items needed for a system

User taxes and fees: Charging those who will be using that item or service

Revenue: Money earned during a period of time

Motor Fuel Tax: Tax paid on gasoline for cars and trucks

Motor vehicle registrations and related fees: Car, truck, and motorcycle license plate and inspection costs

Sales tax: Tax paid when you buy something

## Source

Nebraska Department of Roads: <http://roads.nebraska.gov/about/>





# How the Unicameral Spends the Taxpayer's Money

Name \_\_\_\_\_

## Document C

Nebraska's Department of Health and Human Services

Cost: \$3,580,683,471

40/100 or 0.40 or 40% of the annual budget

The Department of Health and Human Services (DHHS) team contributes to the lives and health of Nebraskans every day. Our mission, "Helping people live better lives," provides the motivation to make a difference.

Some [DHHS] programs impact all Nebraskans; for example, we educate and protect people through public health activities like ensuring clean and safe drinking water and we license and certify all health care professionals.

We also [help take care of] our state's most vulnerable citizens by helping provide food, shelter, and transportation for those in need.

## Notes for Students

Economic help from Health and Human Services includes helping families with money for groceries, finding jobs, helping refugee families get settled in our state, meeting child care needs, and assistance with paying for electricity and heat. Additionally, people of all ages that have special needs can ask for all types of help. These are very important services to many families in Nebraska.

## Vocabulary

Human Services: Services that improve lives and help people with their needs

License: Give a permit that allows a person to do a certain job or task

Certify: Guarantee the training

Vulnerable: Special needs

## Source

Nebraska Department of Health and Human Services: <http://dhhs.ne.gov/Pages/ceo.aspx>



# How the Unicameral Spends the Taxpayer's Money

Name: \_\_\_\_\_

Assessment

Date: \_\_\_\_\_

## Discussion with Partners or Groups

**Leader:** Make sure that everyone participates and has a chance to offer their opinions.

**Recorder:** Make sure that each item is discussed.

**Everyone:** Write your group's answer to at least one statement or question per document on another sheet of paper.

## Document A

1. With a partner, list 10 things you can that you believe tax dollars pay for in your school.
2. Name at least one institution of higher learning that tax dollars might be helping.
3. What do you think might happen, either good or bad, if the Nebraska Legislature were to stop providing money for the Department of Education in its budget? Try to list at least 5 ways your family and our school would be impacted.

## Document B

4. With a partner, list six things you believe tax dollars pay for regarding the care of roads and helping travelers.
5. The Department of Roads gets all of its revenue from people who use the roads, from taxes on gasoline, motor vehicle fees, and sales taxes on automobiles and trucks.
  - a. What would happen to the budget if suddenly many more people decided to ride their bikes and take buses to work and school?
  - b. Would we still need good roads? Why or why not?
  - c. Formulate a theory for keeping and paying for good roads and bridges for all of the motor vehicles, bike riders, and bus riders.
6. What do you think might happen, either good or bad, if the Nebraska Legislature were to stop providing money for the Department of Roads in its budget?



**Document C**

Imagine a friend's house was hit by a tornado and your friend had a broken leg as a result. Name three ways the Department of Health and Human Services could help this person who is now vulnerable.

7. What would happen if the Health and Human Services water purification plant broke down in your town? In your group, discuss how you would solve the problem.
8. One of your family members suddenly needs health care help. Two people apply for the job. The first one will charge \$10 an hour but does not have a license and is not certified by Health and Human Services. The second person charges \$12 an hour but does have a license and is certified. Who will you choose to help your loved one, the one who charges less but is not certified or licensed or the one who charges more and is? Why? Explain your reasoning using what you know about receiving licensing and certification and what you know about budgets.

**Answering Our Essential Questions**

**Directions:** Independently answer the essential questions on another sheet of paper. Please use complete sentences when answering. Refer to your documents for correct data and spelling. Write and color the Nebraska Budget Chart neatly. Give your opinions backed by evidence.

- A.** What is the most important service Nebraska provides with its tax money? Why?
- B.** If you were a Nebraska Senator, what service would you take away if the Legislature didn't have the money to pay for one of the services that tax dollars pay for? Hypothesize what would happen if this service was taken away.
- C.** How are taxes related to services, such as the Department of Roads?



# How the Unicameral Spends Taxpayers' Money

Assessment

Name: \_\_\_\_\_

Date: \_\_\_\_\_

## Nebraska's Budget Chart

1. On the Nebraska's Budget figure, use blue to color in the amount of the annual budget that is spent on Nebraska's Health and Human Services.
2. 1. On the Nebraska's Budget figure, use green to color in the amount of the annual budget that is spent on education in Nebraska.
3. . On the Nebraska's Budget figure, use orange to color in the correct amount of the annual budget that is spent on Nebraska's roads.

