**Comparing the Minnesota and Federal Budgets**

First have students collect information on the Minnesota and Federal Budgets. They can do this by using these lessons if you have several class periods:

Minnesota

<http://teachingcivics.org/lesson/minnesota-revenue-and-spending/>

Federal

<http://teachingcivics.org/lesson/budget-hero-american-public-media/>

You can also prepare handouts in advance for students by going directly to the charts at:

**Federal Sources**

Federal Revenue statistics

The IRS maintains a “Tax Stats” page that provides an excellent overview of tax collection by category by the Federal Government. It does not include information about Social Security or Medicare collections. The “Tax Stats Card” provides a nice handout for students to use.

<http://www.irs.gov/uac/SOI-Tax-Stats-Tax-Stats-at-a-Glance>

Federal Spending

The Federal budget is difficult to analyze directly. A good source of summary information is:

<https://www.nationalpriorities.org/budget-basics/federal-budget-101/spending/>

**Minnesota Revenue and Spending Resource:**

The Minnesota Office of Management and Budget prepares reports each year that summarize the major sources of revenue and the major categories of spending.  Use the link below for the 14-15 budget and select the link to “General Fund Pie Charts.”

<http://www.mn.gov/mmb/budget/currentbud/enactbud_2014-15/>

One variation is to use this as a jigsaw activity where students become experts on one level of government then are paired with students who have the other level of government. (Half get MN docs, half get US).

Students should use the handout below to compare and contrast the two.

**Comparing the Minnesota and Federal Budgets**

Step 1 - Analyze Revenue

List the top three sources of revenue for each level of government

|  |  |
| --- | --- |
| State | Federal |
|  |  |
|  |  |
|  |  |

Step 2 - Analyze Spending

List the top five spending categories for each level of government

|  |  |
| --- | --- |
| State | Federal |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

Step 3 - Compare and Contrast

Complete the Venn diagram below to help you compare and contrast the ways the different levels of government raise revenue and spend that money: