



Levy Gulch Instructor's Guide

1. What is this program?
 - a. "Levy Gulch" is an HTML5/flash digital file that is designed to be played offline in a classroom/group setting. It can also be played individually.
 - b. This game was developed by Dustin Mallet, Kaydee Isom, Jonathan Guymon, and Luke Erickson of University of Idaho Extension. Funding was generously provided by Northwest Farm Credit Services.
 - c. The purpose of this program is to provide a fun and engaging activity to supplement third party curricula or lessons on taxes. It is designed to improve knowledge and actions of class participants (see objectives below).
2. Who is the target audience for this program?
 - a. This program is developed specifically for junior high & high school students. However, in field tests this program has also been used successfully with younger and older audiences.
3. Objectives of the program.
 - a. After playing Levy Gulch, students will:
 - i. Understand the responsibilities and benefits paying taxes.
 - ii. Understand the main types of taxes that exist.
 - iii. Understand what kinds of taxes affect youth.
 - iv. Be better prepared to fill out tax forms like a W4.
 - v. Be more prepared to ask parents for help with taxes.
4. To download and open the game.
 - a. Visit <http://www.uidaho.edu/nw-youth-financial-ed> to download the game. Click "download kit" or "download zip-file."

- b. Once folder is downloaded, be sure that your downloaded file is fully extracted (unzipped) and ready to use. GAME WILL NOT WORK UNLESS YOUR DOWNLOAD IS FULLY UNZIPPED!
- c. Next, open the "Levy Gulch" folder.
- d. Click on either the "movie (flash)" icon or the "html5" icon to open the program.
 - i. The "movie (flash)" version is more stable but only compatible with PC.
 - ii. The "html5" version is less stable but is compatible with both PC and Apple computers.
- e. The game will open and will work online/offline.

5. Program materials.

- a. Visit <http://www.uidaho.edu/nw-youth-financial-ed> to find the following supplemental materials:
 - i. Student worksheet - This program uses student worksheets so that each student can play along individually and make their own personal game decisions while going through the program as a group. These worksheets can also be useful grading tools to assess how well the students were paying attention during the program.
 - ii. Program overview - Use for program marketing or as a student/parent handout.
 - iii. Student evaluation - Have your students fill out the evaluation at the end of the activity to see what they learned. Share results with program creator, Luke Erickson, whenever possible (see contact info below).
 - iv. Instructor's guide - Download additional copies of this guide to assist you in preparing to use this program with your students.
 - v. Articles - The full article can help the instructor become familiar with the financial content and sources used in the game. The article summary can be useful as a student handout and for reflection on the main concepts covered in the game.
 - vi. Education standards - Compare the content of this game to national personal finance education standards.

6. How to teach this program.

- a. This game can be played in three to six rounds depending on the amount of time available. This means the game may take 45-90 minutes to play. In order to win the game, the town must finish with at least five public goods, and there must be more tax-paying citizens than bandits. Otherwise everyone loses! Students will need to work together just enough to help the town survive! Finally, if the town survives, the player with the most coins at the end of the game wins.
- b. On the title screen click the "Play" button. After the credits a newspaper headline will appear which introduces the story. Simply click "continue" after the class has read the text.

- c. The game will continue with some animation and written narration. You can read this narration as the instructor, or have students volunteer to read the character dialogue out loud for the class.
- d. When prompted, the students will use the student worksheets (Player Worksheet & Mayor Worksheet) to enter information related to their choices.
- e. There are four sections of the player worksheet.
 - i. The "Round" columns are used to keep track of the player's personal budget. Think of it as the player's checking account.
 - ii. The "Mining Material" is selected by the player when prompted. This selection is only done once and can't be changed!
 - iii. The "Profession" section is selected by the player when prompted. These selections can change as the player progresses through the game.
 - iv. The "Levy Gulch Map" section helps players keep track of the public goods that are purchased or lost during game-play.
- f. The Mayor's worksheet is given to the person with the closest birthday to the current date. That student will keep track of the town budget for the first round (as well as their individual player worksheet). The Mayor's worksheet can be given to different students for each round to give more than one person an opportunity to play the role.
- g. Most game actions are explained during gameplay. When possible, run through the program once yourself before you facilitate this program with your students.
- h. This game consists of three to six rounds, with the following tasks to be completed each round.
 - i. Citizens/bandits receive income for the round depending on the mining material that they chose at the beginning of the game. They add this income to their running balance in the round column.
 - ii. Citizens pay taxes. The mayor chooses a tax rate and the citizens pay taxes at that rate for that round. Hint: If taxes are set too low throughout the game the town may not earn enough public goods to keep everyone happy. But, if taxes are set too high, too many players may choose to become bandits and everyone will lose.
 - iii. Town collects taxes. The mayor adds the tax revenue to the city treasury on the Mayor's Worksheet.
 - iv. Town meeting. The town must vote on correct answers to questions about taxes. If they get the answers right they are able to purchase a certain public good. There are built in timers to keep the game moving. The mayor should conduct the vote and make the final decision based on the popular vote.
 - v. Town events. Random events may affect players, public goods, or the town itself. Beginning in round 4 bandits may choose to return to the town if they pay a fine of 50 coins.

- vi. Become a bandit. At this point in the round players can decide to become a bandit if they want to. They can do this to avoid paying taxes in the next round, however, if there are too many bandits at the end of the game everyone loses!
 - i. Students will need to strike a balance between cooperation and competition to win the game. Too many greedy bandits will cause the town to fail and everyone will lose!
 - j. We have designed this program to be easily facilitated in a group by an instructor using a standard computer and projector.
 - k. Students will need a pencil/pen, and possibly a calculator depending on their math levels.
 - l. At the conclusion of the program a final slide has suggested reflection questions that the instructor can use to facilitate group discussion on the main objectives covered in the game. Feel free to add your own reflection questions to the discussion as well.
7. How we measure success of this program.
- a. Program materials are offered free of charge through UI Extension.
 - i. However, we do ask payment in the form of an email each time you use the program in your group or class so we can count your numbers and track usage. Copies of tallies of student evaluations would also be nice, when possible. This will ensure that our program shows strong impact and merits continued financial support from our partners.
 - ii. Please print copies of the Levy Gulch *student evaluation* and have your participants fill them out.
 - 1. Completed surveys can be mailed to:
 - a. Luke Erickson
UI Extension, Madison County
PO Box 580
Rexburg, ID 83440
 - 2. OR, scan surveys, tallied results, or just the numbers of participants in your program and send to erickson@uidaho.edu.
 - iii. Pictures of you and your kids using our program are also very helpful!
 - iv. Thanks for your help, this program can't be successful without the help of local volunteers and program facilitators like you.
8. Contact us with any questions, comments, class numbers, pictures, or surveys to share!
- a. Luke Erickson, erickson@uidaho.edu, 208-359-6215.
 - b. Lyle Hansen, lhansen@uidaho.edu, 208-287-5900.

Thanks! We hope you enjoy the program!