



# Public Law and Budgeting

<b>Primary Career Cluster:</b>	Government and Public Administration
<b>Course Contact:</b>	<a href="mailto:CTE.Standards@tn.gov">CTE.Standards@tn.gov</a>
<b>Course Code(s):</b>	C15H15
<b>Prerequisite(s):</b>	<i>Public Management and Administration</i> (C15H16)
<b>Credit:</b>	1
<b>Grade Level:</b>	11-12
<b>Focused Elective Graduation Requirements:</b>	This course satisfies one of three credits required for an elective focus when taken in conjunction with other Government and Public Administration courses.
<b>POS Concentrator:</b>	This course satisfies one out of two required courses to meet the Perkins V concentrator definition, when taken in sequence in the approved program of study.
<b>Programs of Study and Sequence:</b>	This course satisfies one out of two required courses that must be taken from a single program of study to meet the Perkins V concentrator definition requirements.
<b>Aligned Student Organization(s):</b>	SkillsUSA: <a href="http://tnskillsusa.com/">http://tnskillsusa.com/</a>
<b>Coordinating Work-Based Learning:</b>	Teachers are encouraged to use embedded WBL activities such as informational interviewing, job shadowing, and career mentoring. For information, visit <a href="https://www.tn.gov/education/career-and-technical-education/work-based-learning.html">https://www.tn.gov/education/career-and-technical-education/work-based-learning.html</a>
<b>Promoted Tennessee Student Industry Credentials:</b>	Credentials are aligned with postsecondary and employment opportunities and with the competencies and skills that students acquire through their selected program of study. For a listing of promoted student industry credentials, visit <a href="https://www.tn.gov/education/career-and-technical-education/student-industry-certification.html">https://www.tn.gov/education/career-and-technical-education/student-industry-certification.html</a>
<b>Teacher Endorsement(s):</b>	132, 423, 590, 750
<b>Required Teacher Certifications/Training:</b>	None
<b>Teacher Resources:</b>	<a href="https://www.tn.gov/education/career-and-technical-education/career-clusters/government---public-administration.html">https://www.tn.gov/education/career-and-technical-education/career-clusters/government---public-administration.html</a>  Best for All Central: <a href="https://bestforall.tnedu.gov/">https://bestforall.tnedu.gov/</a>

## Course at a Glance

CTE courses provide students with an opportunity to develop specific academic, technical, and 21<sup>st</sup> century skills necessary to be successful in career and in life. In pursuit of ensuring every student in Tennessee achieves this level of success, we begin with rigorous course standards which feed into intentionally designed programs of study.

Students engage in industry relevant content through general education integration and experiences such as career & technical student organizations (CTSO) and work-based learning (WBL). Through these experiences, students are immersed with industry standard content and technology, solve industry-based problems, meaningfully interact with industry professionals, and use/produce industry specific, informational texts.

### Using a Career and Technical Student Organization (CTSO) in Your Classroom

CTSOs are a great resource to put classroom learning into real-life experiences for your students through classroom, regional, state, and national competitions, and leadership opportunities. Below are CTSO connections for this course, note this is not an exhaustive list.

- Participate in CTSO Fall Leadership Conference to engage with peers by demonstrating logical thought processes and developing industry specific skills that involve teamwork and project management
- Participate in contests that highlight job skill demonstration; interviewing skills; community service activities, extemporaneous speaking, and job interview
- Participate in leadership activities such as Student2Student Mentoring, National Week of Service, Officer Training, and Community Action Project

For more ideas and information, visit Tennessee SkillsUSA at <http://www.tnskillsusa.com>.

### Using Work-based Learning in Your Classroom

Sustained and coordinated activities that relate to the course content are the key to successful work-based learning. Possible activities for this course include the following. This is not an exhaustive list.

- **Standards 1-3** | Invite a local legislator or lawyer to speak about laws that regulate the business and operation of cities.
- **Standards 4-7** | Invite a local banker from a lender who provides business credit and financing for government entities.
- **Standards 8-12** | Interview a member of American Institute of Certified Public Accountants (AICPA) to summarize accounting control procedures such as expense control, tracking, billing, expenses, payroll, auditing, record-keeping, purchase requisitions, and inventory control.
- **Standards 13-14** | Job shadow in a public management and administration to observe professionalism and ethical behavior.
- **Standards 12-16** | Invite a local mayor or city official to speak to students about civic engagement and how they can be active while in high school.
- **Standards 17-23** | Work with a local industry partner to complete the Community Planning Capstone Project

For more ideas and information, visit <https://www.tn.gov/education/career-and-technical-education/work-based-learning.html>.

## Course Description

*Public Law and Budgeting* is the capstone course in the *Public Management and Administration* program of study. This course covers advanced topics such as laws and regulations affecting business operations of government, government funding sources, and budgeting practices, in addition to providing students with the opportunity to develop an original proposal for a community initiative that will involve ongoing engagement with local citizens and officials. Upon completion of this course, proficient students will utilize knowledge and skills developed through the *Public Management and Administration* program of study to develop a capstone project addressing an issue of local importance.

## Program of Study Application

This is the capstone course in the *Public Management and Administration* program of study. For more information on the benefits and requirements of implementing this program in full, please visit the Government & Public Administration website at <https://www.tn.gov/education/career-and-technical-education/career-clusters/government---public-administration.html>

## Course Standards

### Laws and Regulations

- 1) Compare and contrast government operation regulations mandated by local, state, and federal laws. Identify laws that govern the business activities and operations of cities, municipalities, towns and counties. Create a graphic organizer or other visual representation of laws that regulate government business operations and transactions including: business contracts, budgeting, labor practices, domestic and global commerce, taxation, etc.
- 2) Identify laws that govern information management and privacy in relation to public management and administration settings. Summarize critical components of legal regulations pertaining to information security, acceptable use policies, technology use policies, and open and closed meetings.
- 3) Describe the applications and objectives of city, county, and state charters, bylaws, codes, and ordinances. Analyze and report to the class (for example, in a presentation) on the legal processes and systems used to govern city, county, and state governments. Research and describe procedures for documenting and reporting violations in compliance with legal regulations, citing specific textual evidence.

### Funding

- 4) Differentiate among various local government funding sources by defining and describing how taxes, fees, grants, and bonds are used to fund local government. For example, discuss how local property taxes fund American public school systems, comparing and contrasting the funding streams of specific localities. Research and develop an informational resource for government and nonprofit agencies to assist in the exploration and procurement of operational funds using various funding sources.

- 5) Examine a local government's tax base and structure. Describe the implementation of and revenue stream provided by specific taxes (i.e., property taxes, sales taxes, vehicle taxes). Create a flow chart that illustrates the process of local taxation from implementation of tax, collection of monies, to allocation of funds for specific government services or activities.
- 6) Describe the implementation and revenue stream provided by fees levied by the local government (i.e., permit fees, liquor fees, licensure fees, motor vehicle fees, etc.). Describe how factors such as geographic location and demographics can affect the application of certain fees and their effectiveness for generating revenue.
- 7) Identify financial service providers, such as those who provide business credit and financing to government entities, and describe common credit and financing terms provided for local government operations. Physically or virtually visit a variety of financial service providers to collect informational literature on credit and financing services. Compose a summary of funding options available to organizations in the local area.

### **Accounting and Budgeting Practices**

- 8) Define generally accepted accounting principles (GAAP) and describe the general application of accounting processes and systems for planning, monitoring, and controlling financial activities. Conduct research by examining the *Federal Accounting Advisory Board (FASAB) Handbook* and other authoritative sources to identify accounting system standards specific to public agencies regarding the production, retention, and disposal of financial records and statements.
- 9) Cite specific examples provided by the American Institute of Certified Public Accountants (AICPA) to summarize accounting control procedures such as expense control, tracking, billing, expenses, payroll, auditing, record-keeping, purchase requisitions, and inventory control. Conduct a survey of local government and nonprofit entities to examine the use of accounting software or other technologies to improve accuracy and efficiency of accounting systems.
- 10) Differentiate among different types of budgets (i.e., revenue, expenditure, etc.) and explain when they are used. Research and describe basic budget elements, common budget issues and resolutions. Using authentic resources (such as local government offices and independent accounting firms), compose a checklist of suggested tools and techniques for efficient and effective budget creation.
- 11) Research budget processes for local, county, and state governments. Identify accounting practices and government policies that affect the development and implementation of government budgets, including community needs, public disclosure, fiscal opportunities and challenges, program operation, and capital policies and procedures.
- 12) Identify the knowledge and skills needed to prepare, adopt, and administer a budget. Discuss the importance of ongoing budget evaluation and adjustment. Using case studies or current media sources, examine government-specific situations in which systems for monitoring and evaluating budgets failed and articulate implications of failures.

## **Professionalism and Leadership**

- 13) Explore leadership skills needed in public management and administration, such as collaboration and negotiation. Synthesize strategies to initiate and maintain collaborative relationships and, using case studies, explore examples of when a lack of collaboration and/or negotiation led to challenges. Throughout the course, demonstrate appropriate standards of conduct for the organization, participation, and supervision of meetings, both in class and at appropriate community events.
- 14) Demonstrate the application of professional communication skills in the context of government and public administration workplaces, including internal and external business correspondence, public speaking, and the crafting and delivering of multimedia presentations.

## **Community Planning Capstone Project**

- 15) Analyze current digital and print media to identify authentic public issues such as transportation, health, safety, recreation, or environmental issues prevalent in the local community or region. Craft an argumentative essay, using data-driven evidence, making a claim about the appropriateness and effectiveness of local government engagement with selected community issues.
- 16) Distinguish between community issues to select a specific need that could be effectively addressed through public policy and the actions of local government. Compose an informational essay or needs assessment that thoroughly and accurately defines the selected issue (i.e., what, who, where, when, why), and summarize the current impact on the community.
- 17) Based on previous community planning research, identify agencies currently addressing the selected issue, or who would be appropriate to address. Review appropriate methods of business communication and correspondence and determine specific representatives or entities to contact for possible collaborative relationships, including local officials, media, and organizations (government, public agency, private, nonprofit, and/or special interest groups, etc.).
- 18) Gather and synthesize research such as feasibility studies, community surveys, and needs assessments from a variety of sources (i.e., interviews, written correspondence, print and digital media, websites, articles, reports, plans, government and nonprofit organization offices, etc.). Evaluate the appropriateness and validity of information resources and collected data. Review case studies or other current media sources to explore the use of appropriate technologies. Document findings in an organizer to assist in the capstone project.
- 19) Integrate collected data and research to compose a proposed policy or Plan of Action consisting of multiple solutions to address the selected issue. Construct a well-reasoned analysis and describe specific actions that could be performed by citizens and the

community at large in addition to proposed formal policy development. Project the likely impacts and effectiveness of suggested solutions.

- 20) Expand upon current understanding of accounting and budget procedures to create a budget that identifies funding sources and the appropriate allocation of funds for the proposed policy or plan of action.
- 21) Employ knowledge of laws affecting government operations to evaluate any legal ramifications surrounding the proposed policy or plan of action, including conflicts with existing legislation, observance of city, county, or state guidelines, bylaws, and ordinances, and adherence to health, environment, and security guidelines and regulations.
- 22) Create a technology-enhanced multimedia presentation showcasing the proposed policy or plan of action. Request the opportunity to present it to a variety of community audiences (peers, school board, local officials, government council or committee meetings, community stakeholders, etc.).
- 23) Upon conclusion of the capstone project, compose a formal informational essay reflecting on project highlights, challenges, and lessons learned from the experience.

## Standards Alignment Notes

\*References to other standards include:

- P21: Partnership for 21st Century Skills [Framework for 21st Century Learning](#)
  - Note: While not all standards are specifically aligned, teachers will find the framework helpful for setting expectations for student behavior in their classroom and practicing specific career readiness skills.