Teacher Resource Sheet

Who pays, and who decides?

What this lesson is for

Children read real council income figures, build a bar chart, then see that councillors vote the budget while many service users do not. The made-up share-out forces them to name winners and losers when money is fixed.

In the curriculum (NCCA Primary SEE, 2025)

Stage 4, My locality: People and places. Geography: identify and develop an understanding of the services in the community for which the local government and community groups are responsible.

Before the lesson

- Print one activity sheet for each child; it comes with the lesson.

How the lesson runs

1. Where are we?	5 min	4. Write it in your copy	3 min
2. Read and learn	8 min	5. Who has a say?	10 min
3. Build the income chart	15 min	6. What we learned	5 min
Then the activity sheet, at the children's desks			about 14 min

Teaching tips

- Keep the table visible while the class builds the bar chart.
- Call four children to the board one at a time to set each bar.
- Read the key words aloud with their pictures in the summary step.
- Collect answers to the lesson question before handing out the sheets.

What to watch for

- Children may describe the tallest bar without naming government grants; prompt them to use the 89.9 figure.
- Some may not use the full eight million euro when allocating the budget; check the total with them.
- Answers about decision makers may miss that many service users have no direct vote; bring that into the discussion.
- **A common wrong idea:** “Council money is mostly from what families pay at home.” Point back at the chart. Grants are the tallest bar. Charges and business rates are large too. Property tax is the smallest of the four on this plan.

Help and stretch

- Support: Set the height of the first bar yourself and let the child set the next three.
- Extension: Ask how many euro in every hundred come from grants using the total of about two hundred and four million.
- Support: Offer sentence starters for the two lines in the copybook if a child needs them.

Lesson 1

If you are short of time

Shorten Read and learn to two slides. Keep the chart build, copy lines, who has a say, the finding, and the sheet.

Background for you

Irish county councils plan day-to-day spending each year in an adopted budget. Income usually mixes government grants, charges for goods and services, commercial rates on businesses, and local property tax. Grants are often the largest single source. The Clare figures on the board are from that council's adopted 2026 budget and are public under open licence.

Elected councillors vote the budget, usually in November. Council staff draft the numbers. Local people can contact a councillor or follow the public meeting. Children under voting age, non-voters, and visitors who use services have no direct vote on the figures. A budget table does not show what any one household pays.

Key words

budget	a plan for money coming in and going out
grant	money given by government to help pay for services
rates	tax that businesses pay to the council
councillor	a person elected to help run the local council

Children will ask

Do our parents pay for all of this? No. Families pay some charges and property tax where due, but a large share is government grants, and businesses pay commercial rates too.

Can we vote on the budget? Not yet. Adults elect councillors who vote each November. You can still tell a councillor what matters to you.

Handle with care

Stay on public services and the published table. Do not ask what any family pays, claims, or owes. If a child links home money worries to the chart, acknowledge once, keep it general, and return to the class figures.

Activity sheet answers

1. Match the pictures Draw a line from each picture to the matching key word.
A yearly planner open on a desk with coins beside it: budget. A hand passing a bag of coins toward a public building: grant. A small shop with a front awning on a quiet street: rates. A person standing to speak in a bright meeting room: councillor.

2. Share the money Write how many millions you would give each request. Use all €8 million and no more.
Any five amounts in millions that add to exactly 8 (half-millions allowed). Example: playground 1.5; roads 3; library 1; fire engine 1.5; park 1. Reject plans over or under 8.

3. Who gains Who would be pleased with your plan, and who would not? Write two or three lines.
Names who gains and who loses from their own figures. Good answer: people who wanted the bigger shares would be pleased; those given little or nothing would not. Example: roads and fire engine get most, so drivers and safety gain; short library hours leave readers less pleased.