Total funding for each of the BEP's four categories is split between state government and local governments.

1. **Instructional Salaries & Wages**
   - Examples of Instructional Components: Teachers, Guidance Counselors, Librarians, Principals
   - State/Local Funding: 70%/30%

2. **Instructional Benefits**
   - State/Local Funding: 75%/25%

3. **Classroom**
   - Examples of Classroom Components: School Nurses, Substitute Teachers, Materials and Supplies, Technology

4. **Non-Classroom**
   - Examples of Non-Classroom Components: Superintendents, Custodians, Pupil Transportation, Capital Outlay
   - State/Local Funding: 50%/50%

The specific state/local split varies based on fiscal capacity, a statistical estimate of a county's relative ability to raise revenue.

**EXAMPLE:**

The state/local split for the instructional categories are 70/30 for the state as a whole, but a specific county's split can range from a high of 90/10 to a low of 42/58 after a county's ability to pay for education is taken into account.

This infographic is one in a series explaining fundamental concepts of the BEP. Please see the other infographics in the series to learn more about fiscal capacity and how the BEP is a funding formula, not a spending plan.