4 CATEGORIES of the Basic Education Program

TENNESSEE COMPTROLLER OF THE TREASURY

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

3 CLASSROOM

Examples of Classroom Components:

- School Nurses
- Substitute Teachers
- Materials and Supplies
- Technology

State/Local Funding: 75%/25%

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.