

Table 24
Costs of Complying With the Proposed Standards by Fund

<u>Fund</u>	<u>Calc. Costs Current Std.</u>	<u>Calc. Costs Proposed Std.</u>	<u>Difference Proposed Less Current</u>	<u>Difference as % of Current</u>
----- Statewide -----				
General Fund	\$314,942,422	\$345,181,067	\$30,238,645	9.60
Retirement	33,874,279	37,761,297	3,887,018	11.47
Insurance	6,498,942	6,654,962	156,020	2.40
Totals	\$355,315,643	\$389,597,326	\$34,281,683	9.65
----- Helena -----				
General Fund	\$15,129,027	\$16,416,411	\$1,287,384	8.51
Retirement	1,692,336	1,848,313	155,977	9.22
Insurance	206,192	212,455	6,263	3.04
Totals	\$17,027,555	\$18,477,179	\$1,449,624	8.51

Table 24 also shows the proportion of the state-wide calculated cost of complying with the proposed accreditation standards which come from the general, retirement, and insurance funds. Of the \$390 million required to comply with the proposed standards, \$345 million would come from the general fund, \$38 million would come from the retirement fund, and \$6.7 million would be required from the insurance fund. The calculated general fund costs of complying with the proposed standards were 9.60 percent higher than the calculated costs of complying with the current accreditation standards for regular education and vocational programs. Retirement expenditures would have been 11.47 percent higher and insurance expenditures would have been 2.40 percent higher.

Also shown in Table 24 are similar comparisons for Helena. For fiscal 1986, the proposed standards would have required 8.51 percent more general fund expenditures, 9.22 percent more retirement fund expenditures, and 3.04 percent more insurance fund expenditures.

The calculated general fund costs of complying with the standards are compared in Table 25 to the foundation plus permissive amounts available for fiscal 1986. The calculated general fund costs of complying with the proposed standards were \$345 million, compared to the foundation plus permissive amounts of \$282 million. As can be seen in the table, the foundation plus permissive programs would have funded 89.57 percent of the costs of complying with the current accreditation standards in fiscal 1986, compared to 81.73 percent of the costs of complying with the proposed accreditation standards.

For Helena for fiscal 1986, Table 25 shows that the foundation plus permissive amounts of \$12.8 million funded 84.44 percent of the \$15.1 million in general fund expenditures which were required to comply with the current accreditation standards. The \$12.8 million would have funded 77.81 percent of the general fund costs of complying with the proposed accreditation standards.

Table 25
General Fund Required to Comply With the Standards
Compared to Foundation Plus Permissive Funding
Fiscal 1986

<u>Calculated Gen. Fund Curr. Stds</u>	<u>Calculated Gen. Fund Prop. Stds</u>	<u>Foundation Plus Permissive</u>	<u>Found. as % of Calc. Curr. Stds</u>	<u>Found. as % of Calc. Prop. Stds</u>
----- Statewide -----				
\$314,942,422	\$345,181,067	\$282,100,866	89.57	81.73
----- Helena -----				
\$15,129,027	\$16,416,411	\$12,774,402	84.44	77.81