

**Per-Pupil Expenditure Analysis by Type of Governance Structure**  
**2005-06 Per Pupil Resident Operating Expenditures including Special Education and CTE (Vocational)**

No. of PK-8 Units	Unit Type	No. of PK-8 Units Students	Average PK-8 Per-Pupil Expenditures In Each Unit Type	Distance Relative To Consolidated Units Per-Pupil Expenditures		Distance Relative To Average Per-Pupil Expenditures	
84	School Unions	18,117.5	\$8,537	\$1,009	13%	\$694	9%
49	Municipal Units	50,871.0	\$7,986	\$458	6%	\$142	2%
76	Consolidated Units	62,868.0	\$7,528			(\$315)	-4%
<b>209</b>	<b>Average</b>	<b>131,856.5</b>	<b>\$7,843</b>	<b>\$315</b>	<b>4%</b>		
No. of 9-12 Units	Unit Type	No. of 9-12 Units Students	Average 9-12 Per-Pupil Expenditures In Each Unit Type	Distance Relative To Consolidated Units Per-Pupil Expenditures		Distance Relative To Average Per-Pupil Expenditures	
11	School Unions	1,975.0	\$11,612	\$2,746	31%	\$2,471	27%
37	Municipal Units	23,184.0	\$9,292	\$425	5%	\$151	2%
66	Consolidated Units	30,473.5	\$8,866			(\$275)	-3%
<b>114</b>	<b>Average</b>	<b>55,632.5</b>	<b>\$9,141</b>	<b>\$275</b>	<b>3%</b>		
No. of PK-12 Units	Unit Type	No. of PK-12 Units Students	Average PK-12 Per-Pupil Expenditures In Each Unit Type	Distance Relative To Consolidated Units Per-Pupil Expenditures		Distance Relative To Average Per-Pupil Expenditures	
11	School Unions	6,086.5	\$9,299	\$1,385	18%	\$1,118	14%
37	Municipal Units	71,572.0	\$8,402	\$488	6%	\$221	3%
60	Consolidated Units	84,494.0	\$7,914			(\$267)	-3%
<b>108</b>	<b>Average</b>	<b>162,152.5</b>	<b>\$8,182</b>	<b>\$267</b>	<b>3%</b>		

**Notes:**

Maine Indian Education units not included  
 Island units not included  
 Units that do not operate schools not included  
 Secondday (9-12) CSDs not included in PK-12 figures

Resident per-pupil expenditures include all general fund expenditures reported in each school administrative unit's annual Financial Report of Public Schools (EF-M-45) except major capital outlay, debt service, transportation, and federal expenditures.