




219 North Main Street, Suite 402  
Barre, VT 05641 (p) 802-479-1030 | (f) 802-479-1835

## MEMORANDUM

TO: Senate Finance Committee  
FROM: Rebecca Holcombe, Ed.D., Secretary of Education   
Bill Talbott, Deputy Secretary  
SUBJECT: Testimony to Senate Education Committee  
DATE: February 14, 2017

---

### Counts of towns where the non-residential rate is greater than the homestead rate

#### FY2015

NR ETR = \$1.515  
Equivalent to spending per pupil of \$14,354  
Towns  $\geq$  112 (43.2%)  
Towns < 147 (56.8%)

#### FY2016

NR ETR = \$1.535  
Equivalent to spending per pupil of \$14,666  
Towns  $\geq$  123 (47.5%)  
Towns < 136 (52.5%)

#### FY2017

NR ETR = \$1.535  
Equivalent to spending per pupil of \$14,891  
Towns  $\geq$  127 (49.0%)  
Towns < 132 (51.0%)