**Education Improvement Scholarships Tax Credits Program**  
**Estimated Program Year 2018-2019 per Student Scholarship Limit Based on 100% of SOQ State Share Funding Per Pupil By Division**

\*Note 1: Program Year 2018-2019 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 2, 2018 Special Session I Acts of Assembly, the 2018-2020 Appropriation Act.

\*Note 2: Section 58.1-439.28 E., Code of Virginia, reads:

"The aggregate amount of scholarships provided to each student for any single school year by all eligible scholarship foundations from eligible donations shall not exceed the lesser of (i) the actual qualified educational expenses of the student or (ii) 100 percent of the per-pupil amount distributed to the local school division (in which the student resides) as the state's share of the standards of quality costs using the composite index of ability to pay as defined in the general appropriation act."

| **Div. Num.** | **School Division** | **Program Year 2018-2019 State Share of SOQ Funding\*** | **Projected Program Year 2018-2019 ADM\*** | **100% State Share of SOQ Funding Per Pupil\*** |
| --- | --- | --- | --- | --- |
| 001 | ACCOMACK | 29,196,731 | 4,964 | **$5,882** |
| 002 | ALBEMARLE | 46,343,061 | 13,670 | **$3,390** |
| 003 | ALLEGHANY | 12,666,684 | 2,028 | **$6,246** |
| 004 | AMELIA | 10,486,248 | 1,717 | **$6,107** |
| 005 | AMHERST | 22,642,621 | 3,751 | **$6,036** |
| 006 | APPOMATTOX | 13,466,675 | 2,182 | **$6,172** |
| 007 | ARLINGTON | 69,871,056 | 26,654 | **$2,621** |
| 008 | AUGUSTA | 50,532,341 | 9,885 | **$5,112** |
| 009 | BATH | 1,435,766 | 507 | **$2,832** |
| 010 | BEDFORD | 54,518,606 | 9,487 | **$5,747** |
| 011 | BLAND | 3,706,697 | 663 | **$5,591** |
| 012 | BOTETOURT | 23,525,710 | 4,495 | **$5,234** |
| 013 | BRUNSWICK | 10,543,994 | 1,550 | **$6,803** |
| 014 | BUCHANAN | 16,355,652 | 2,662 | **$6,144** |
| 015 | BUCKINGHAM | 13,393,248 | 2,031 | **$6,594** |
| 016 | CAMPBELL | 43,442,288 | 7,546 | **$5,757** |
| 017 | CAROLINE | 22,659,210 | 4,031 | **$5,621** |
| 018 | CARROLL | 22,789,374 | 3,592 | **$6,344** |
| 019 | CHARLES CITY | 3,015,853 | 583 | **$5,173** |
| 020 | CHARLOTTE | 11,654,331 | 1,732 | **$6,729** |
| 021 | CHESTERFIELD | 330,208,568 | 61,469 | **$5,372** |
| 022 | CLARKE | 7,930,302 | 1,858 | **$4,268** |
| 023 | CRAIG | 3,981,699 | 586 | **$6,795** |
| 024 | CULPEPER | 43,467,891 | 7,983 | **$5,445** |
| 025 | CUMBERLAND | 8,007,083 | 1,208 | **$6,628** |
| 026 | DICKENSON | 12,597,018 | 1,914 | **$6,582** |
| 027 | DINWIDDIE | 25,555,296 | 4,156 | **$6,149** |
| 028 | ESSEX | 7,253,221 | 1,314 | **$5,520** |
| 029 | FAIRFAX | 654,384,835 | 181,849 | **$3,599** |
| 030 | FAUQUIER | 43,568,879 | 11,032 | **$3,949** |
| 031 | FLOYD | 11,688,550 | 1,977 | **$5,912** |
| 032 | FLUVANNA | 18,110,600 | 3,472 | **$5,216** |
| 033 | FRANKLIN | 36,487,793 | 6,786 | **$5,377** |
| 034 | FREDERICK | 72,187,453 | 13,453 | **$5,366** |
| 035 | GILES | 14,765,285 | 2,382 | **$6,199** |
| 036 | GLOUCESTER | 27,689,838 | 5,237 | **$5,287** |
| 037 | GOOCHLAND | 7,139,763 | 2,590 | **$2,757** |
| 038 | GRAYSON | 9,014,878 | 1,437 | **$6,273** |
| 039 | GREENE | 16,660,922 | 2,941 | **$5,665** |
| 040 | GREENSVILLE | 7,163,680 | 1,144 | **$6,262** |
| 041 | HALIFAX | 30,377,998 | 4,608 | **$6,592** |
| 042 | HANOVER | 83,881,045 | 17,530 | **$4,785** |
| 043 | HENRICO | 253,261,583 | 50,518 | **$5,013** |
| 044 | HENRY | 45,067,062 | 7,032 | **$6,409** |
| 045 | HIGHLAND | 682,492 | 188 | **$3,630** |
| 046 | ISLE OF WIGHT | 28,254,020 | 5,356 | **$5,275** |
| 047 | JAMES CITY | 41,430,450 | 10,424 | **$3,975** |
| 048 | KING GEORGE | 24,598,271 | 4,489 | **$5,480** |
| 049 | KING QUEEN | 4,852,258 | 763 | **$6,359** |
| 050 | KING WILLIAM | 12,871,798 | 2,158 | **$5,965** |
| 051 | LANCASTER | 2,844,126 | 989 | **$2,876** |
| 052 | LEE | 24,070,012 | 3,065 | **$7,853** |
| 053 | LOUDOUN | 357,844,574 | 82,377 | **$4,344** |
| 054 | LOUISA | 20,222,600 | 4,743 | **$4,264** |
| 055 | LUNENBURG | 9,529,557 | 1,410 | **$6,759** |
| 056 | MADISON | 8,280,771 | 1,664 | **$4,976** |
| 057 | MATHEWS | 5,264,651 | 1,059 | **$4,971** |
| 058 | MECKLENBURG | 22,124,596 | 4,019 | **$5,505** |
| 059 | MIDDLESEX | 5,206,023 | 1,270 | **$4,099** |
| 060 | MONTGOMERY | 52,695,061 | 9,846 | **$5,352** |
| 062 | NELSON | 8,145,657 | 1,780 | **$4,576** |
| 063 | NEW KENT | 17,491,733 | 3,338 | **$5,240** |
| 065 | NORTHAMPTON | 7,163,391 | 1,468 | **$4,880** |
| 066 | NORTHUMBERLAND | 3,824,137 | 1,169 | **$3,271** |
| 067 | NOTTOWAY | 12,664,052 | 1,890 | **$6,701** |
| 068 | ORANGE | 24,120,313 | 4,657 | **$5,179** |
| 069 | PAGE | 18,641,390 | 3,205 | **$5,816** |
| 070 | PATRICK | 17,342,474 | 2,621 | **$6,617** |
| 071 | PITTSYLVANIA | 53,035,680 | 8,474 | **$6,259** |
| 072 | POWHATAN | 20,614,058 | 4,247 | **$4,854** |
| 073 | PRINCE EDWARD | 11,490,052 | 1,905 | **$6,032** |
| 074 | PRINCE GEORGE | 36,737,040 | 6,061 | **$6,061** |
| 075 | PRINCE WILLIAM | 484,122,149 | 88,193 | **$5,489** |
| 077 | PULASKI | 23,397,233 | 3,937 | **$5,943** |
| 078 | RAPPAHANNOCK | 2,295,479 | 795 | **$2,887** |
| 079 | RICHMOND | 8,032,152 | 1,289 | **$6,231** |
| 080 | ROANOKE | 74,143,922 | 13,652 | **$5,431** |
| 081 | ROCKBRIDGE | 14,164,365 | 2,554 | **$5,546** |
| 082 | ROCKINGHAM | 58,350,381 | 11,079 | **$5,267** |
| 083 | RUSSELL | 22,631,994 | 3,498 | **$6,470** |
| 084 | SCOTT | 24,182,305 | 3,386 | **$7,142** |
| 085 | SHENANDOAH | 32,211,892 | 5,860 | **$5,497** |
| 086 | SMYTH | 27,562,822 | 4,174 | **$6,603** |
| 087 | SOUTHAMPTON | 16,463,726 | 2,645 | **$6,224** |
| 088 | SPOTSYLVANIA | 129,909,775 | 23,392 | **$5,554** |
| 089 | STAFFORD | 154,158,125 | 28,934 | **$5,328** |
| 090 | SURRY | 2,051,833 | 702 | **$2,923** |
| 091 | SUSSEX | 6,758,142 | 1,007 | **$6,711** |
| 092 | TAZEWELL | 32,582,937 | 5,405 | **$6,028** |
| 093 | WARREN | 26,115,719 | 5,260 | **$4,965** |
| 094 | WASHINGTON | 37,529,477 | 6,903 | **$5,437** |
| 095 | WESTMORELAND | 9,911,582 | 1,453 | **$6,821** |
| 096 | WISE | 33,831,904 | 5,522 | **$6,127** |
| 097 | WYTHE | 22,278,986 | 3,928 | **$5,672** |
| 098 | YORK | 64,194,984 | 12,613 | **$5,090** |
| 101 | ALEXANDRIA | 41,789,334 | 15,406 | **$2,713** |
| 102 | BRISTOL | 13,291,196 | 2,127 | **$6,249** |
| 103 | BUENA VISTA | 6,382,729 | 872 | **$7,320** |
| 104 | CHARLOTTESVILLE | 14,517,530 | 4,290 | **$3,384** |
| 106 | COLONIAL HEIGHTS | 14,102,342 | 2,741 | **$5,145** |
| 107 | COVINGTON | 5,923,542 | 958 | **$6,183** |
| 108 | DANVILLE | 33,161,707 | 5,367 | **$6,179** |
| 109 | FALLS CHURCH | 6,579,459 | 2,653 | **$2,480** |
| 110 | FREDERICKSBURG | 13,746,386 | 3,458 | **$3,975** |
| 111 | GALAX | 7,500,797 | 1,193 | **$6,287** |
| 112 | HAMPTON | 105,866,539 | 18,578 | **$5,698** |
| 113 | HARRISONBURG | 34,647,241 | 6,066 | **$5,712** |
| 114 | HOPEWELL | 26,708,679 | 3,955 | **$6,753** |
| 115 | LYNCHBURG | 45,231,599 | 7,922 | **$5,710** |
| 116 | MARTINSVILLE | 12,150,879 | 1,830 | **$6,640** |
| 117 | NEWPORT NEWS | 160,694,902 | 26,787 | **$5,999** |
| 118 | NORFOLK | 161,204,792 | 27,983 | **$5,761** |
| 119 | NORTON | 4,328,215 | 755 | **$5,733** |
| 120 | PETERSBURG | 23,655,656 | 3,669 | **$6,447** |
| 121 | PORTSMOUTH | 78,409,976 | 13,227 | **$5,928** |
| 122 | RADFORD | 9,212,820 | 1,531 | **$6,018** |
| 123 | RICHMOND CITY | 121,917,312 | 23,503 | **$5,187** |
| 124 | ROANOKE CITY | 74,992,046 | 13,008 | **$5,765** |
| 126 | STAUNTON | 14,557,013 | 2,628 | **$5,539** |
| 127 | SUFFOLK | 76,896,641 | 13,797 | **$5,573** |
| 128 | VIRGINIA BEACH | 321,897,117 | 66,591 | **$4,834** |
| 130 | WAYNESBORO | 15,050,859 | 2,891 | **$5,206** |
| 131 | WILLIAMSBURG | 3,515,647 | 1,176 | **$2,989** |
| 132 | WINCHESTER | 21,002,554 | 4,100 | **$5,123** |
| 134 | FAIRFAX CITY | 8,139,632 | 3,057 | **$2,663** |
| 135 | FRANKLIN CITY | 6,713,668 | 1,040 | **$6,455** |
| 136 | CHESAPEAKE CITY | 224,076,441 | 39,911 | **$5,614** |
| 137 | LEXINGTON | 3,389,936 | 666 | **$5,090** |
| 138 | EMPORIA | 5,325,946 | 909 | **$5,859** |
| 139 | SALEM | 20,952,601 | 4,010 | **$5,225** |
| 142 | POQUOSON | 10,883,089 | 2,117 | **$5,141** |
| 143 | MANASSAS CITY | 44,853,991 | 7,532 | **$5,955** |
| 144 | MANASSAS PARK | 25,139,116 | 3,683 | **$6,826** |
| 202 | COLONIAL BEACH | 4,116,198 | 637 | **$6,462** |
| 207 | WEST POINT | 4,890,445 | 793 | **$6,167** |