**Education Improvement Scholarships Tax Credits Program**
**Program Year 2019-2020 K-12 per Student Scholarship Limit Based on 100% of SOQ State Share Funding Per Pupil By Division**

\*Note 1: Program Year 2019-2020 state share of Standards of Quality (SOQ) funding below based on Chapter 854, 2019 Acts of Assembly, and Projected Average Daily Membership (ADM).

\*Note 2: Section 58.1-439.28 E., Code of Virginia, as amended by *SB1365, effective July 1, 2019,* reads:

"The aggregate amount of scholarships provided to each student *or eligible student with a disability who does not meet the requirement of subdivision 2* 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."

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| **Div. Num.** | **School Division** | **Program Year 2019-2020 Per-Pupil K-12 SOQ Amount\*** |
| 001 | ACCOMACK | **$5,930**  |
| 002 | ALBEMARLE | **$3,400**  |
| 003 | ALLEGHANY | **$6,390**  |
| 004 | AMELIA | **$6,181**  |
| 005 | AMHERST | **$6,220**  |
| 006 | APPOMATTOX | **$6,237**  |
| 007 | ARLINGTON | **$2,607**  |
| 008 | AUGUSTA | **$5,154**  |
| 009 | BATH | **$2,873**  |
| 010 | BEDFORD | **$5,773**  |
| 011 | BLAND | **$6,041**  |
| 012 | BOTETOURT | **$5,293**  |
| 013 | BRUNSWICK | **$6,845**  |
| 014 | BUCHANAN | **$6,319**  |
| 015 | BUCKINGHAM | **$6,251**  |
| 016 | CAMPBELL | **$5,787**  |
| 017 | CAROLINE | **$5,741**  |
| 018 | CARROLL | **$6,378**  |
| 019 | CHARLES CITY | **$5,425**  |
| 020 | CHARLOTTE | **$6,870**  |
| **Div. Num.** | **School Division** | **Program Year 2019-2020 Per-Pupil K-12 SOQ Amount\*** |
| 021 | CHESTERFIELD | **$5,265**  |
| 022 | CLARKE | **$4,420**  |
| 023 | CRAIG | **$6,824**  |
| 024 | CULPEPER | **$5,449**  |
| 025 | CUMBERLAND | **$6,757**  |
| 026 | DICKENSON | **$6,849**  |
| 027 | DINWIDDIE | **$6,217**  |
| 028 | ESSEX | **$5,709**  |
| 029 | FAIRFAX | **$3,614**  |
| 030 | FAUQUIER | **$3,969**  |
| 031 | FLOYD | **$5,961**  |
| 032 | FLUVANNA | **$5,273**  |
| 033 | FRANKLIN | **$5,473**  |
| 034 | FREDERICK | **$5,357**  |
| 035 | GILES | **$6,249**  |
| 036 | GLOUCESTER | **$5,330**  |
| 037 | GOOCHLAND | **$2,726**  |
| 038 | GRAYSON | **$6,534**  |
| 039 | GREENE | **$5,835**  |
| 040 | GREENSVILLE | **$6,832**  |
| 041 | HALIFAX | **$6,789**  |
| 042 | HANOVER | **$4,843**  |
| 043 | HENRICO | **$5,015**  |
| 044 | HENRY | **$6,423**  |
| 045 | HIGHLAND | **$3,641**  |
| 046 | ISLE OF WIGHT | **$5,269**  |
| 047 | JAMES CITY | **$4,026**  |
| 048 | KING GEORGE | **$5,411**  |
| 049 | KING QUEEN | **$6,487**  |
| 050 | KING WILLIAM | **$6,004**  |
| **Div. Num.** | **School Division** | **Program Year 2019-2020 Per-Pupil K-12 SOQ Amount\*** |
| 051 | LANCASTER | **$3,074**  |
| 052 | LEE | **$7,836**  |
| 053 | LOUDOUN | **$4,303**  |
| 054 | LOUISA | **$4,269**  |
| 055 | LUNENBURG | **$6,903**  |
| 056 | MADISON | **$5,043**  |
| 057 | MATHEWS | **$5,060**  |
| 058 | MECKLENBURG | **$5,628**  |
| 059 | MIDDLESEX | **$3,938**  |
| 060 | MONTGOMERY | **$5,285**  |
| 062 | NELSON | **$4,687**  |
| 063 | NEW KENT | **$4,983**  |
| 065 | NORTHAMPTON | **$5,216**  |
| 066 | NORTHUMBERLAND | **$3,346**  |
| 067 | NOTTOWAY | **$6,973**  |
| 068 | ORANGE | **$5,304**  |
| 069 | PAGE | **$5,879**  |
| 070 | PATRICK | **$6,756**  |
| 071 | PITTSYLVANIA | **$6,364**  |
| 072 | POWHATAN | **$4,854**  |
| 073 | PRINCE EDWARD | **$6,107**  |
| 074 | PRINCE GEORGE | **$6,183**  |
| 075 | PRINCE WILLIAM | **$5,446**  |
| 077 | PULASKI | **$6,111**  |
| 078 | RAPPAHANNOCK | **$3,048**  |
| 079 | RICHMOND | **$6,203**  |
| 080 | ROANOKE | **$5,466**  |
| 081 | ROCKBRIDGE | **$5,548**  |
| 082 | ROCKINGHAM | **$5,330**  |
| 083 | RUSSELL | **$6,759**  |
| **Div. Num.** | **School Division** | **Program Year 2019-2020 Per-Pupil K-12 SOQ Amount\*** |
| 084 | SCOTT | **$7,263**  |
| 085 | SHENANDOAH | **$5,491**  |
| 086 | SMYTH | **$6,707**  |
| 087 | SOUTHAMPTON | **$6,225**  |
| 088 | SPOTSYLVANIA | **$5,555**  |
| 089 | STAFFORD | **$5,271**  |
| 090 | SURRY | **$3,025**  |
| 091 | SUSSEX | **$6,827**  |
| 092 | TAZEWELL | **$6,283**  |
| 093 | WARREN | **$5,008**  |
| 094 | WASHINGTON | **$5,476**  |
| 095 | WESTMORELAND | **$6,996**  |
| 096 | WISE | **$6,218**  |
| 097 | WYTHE | **$5,787**  |
| 098 | YORK | **$5,091**  |
| 101 | ALEXANDRIA | **$2,674**  |
| 102 | BRISTOL | **$6,304**  |
| 103 | BUENA VISTA | **$7,545**  |
| 104 | CHARLOTTESVILLE | **$3,373**  |
| 106 | COLONIAL HEIGHTS | **$5,185**  |
| 107 | COVINGTON | **$6,182**  |
| 108 | DANVILLE | **$6,371**  |
| 109 | FALLS CHURCH | **$2,483**  |
| 110 | FREDERICKSBURG | **$3,966**  |
| 111 | GALAX | **$6,406**  |
| 112 | HAMPTON | **$5,828**  |
| 113 | HARRISONBURG | **$5,566**  |
| 114 | HOPEWELL | **$6,796**  |
| 115 | LYNCHBURG | **$5,772**  |
| 116 | MARTINSVILLE | **$6,867**  |
| **Div. Num.** | **School Division** | **Program Year 2019-2020 Per-Pupil K-12 SOQ Amount\*** |
| 117 | NEWPORT NEWS | **$6,060**  |
| 118 | NORFOLK | **$5,865**  |
| 119 | NORTON | **$5,840**  |
| 120 | PETERSBURG | **$6,591**  |
| 121 | PORTSMOUTH | **$6,054**  |
| 122 | RADFORD | **$6,162**  |
| 123 | RICHMOND CITY | **$5,097**  |
| 124 | ROANOKE CITY | **$5,729**  |
| 126 | STAUNTON | **$5,386**  |
| 127 | SUFFOLK | **$5,587**  |
| 128 | VIRGINIA BEACH | **$4,889**  |
| 130 | WAYNESBORO | **$5,302**  |
| 131 | WILLIAMSBURG | **$2,758**  |
| 132 | WINCHESTER | **$5,274**  |
| 134 | FAIRFAX CITY | **$2,754**  |
| 135 | FRANKLIN CITY | **$6,560**  |
| 136 | CHESAPEAKE CITY | **$5,597**  |
| 137 | LEXINGTON | **$5,031**  |
| 138 | EMPORIA | **$6,632**  |
| 139 | SALEM | **$5,013**  |
| 142 | POQUOSON | **$5,130**  |
| 143 | MANASSAS CITY | **$5,912**  |
| 144 | MANASSAS PARK | **$6,594**  |
| 202 | COLONIAL BEACH | **$6,213**  |
| 207 | WEST POINT | **$6,117**  |