

**Education Improvement Scholarships Tax Credits Program - Estimated
Program Year 2017-2018 per Student Scholarship Limit Based on 100% of SOQ
State Share Funding Per Pupil By Division**

***Note 1:** Program Year 2017-2018 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 836, 2017 Acts of Assembly, the 2016-2018 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."

				Estimated Program Year 2017-2018 Scholarship Limit Based on:
Div. Num.	School Division	Program Year 2017-2018 State Share of SOQ Funding*	Projected Program Year 2017-2018 ADM*	100% State Share of SOQ Funding Per Pupil*
001	ACCOMACK	28,789,331	5,020	\$5,735
002	ALBEMARLE	46,934,146	13,426	\$3,496
003	ALLEGHANY	13,120,630	2,096	\$6,260
004	AMELIA	10,107,503	1,741	\$5,806
005	AMHERST	23,028,222	3,896	\$5,911
006	APPOMATTOX	12,756,723	2,148	\$5,939
007	ARLINGTON	63,856,909	26,028	\$2,453
008	AUGUSTA	49,776,284	9,824	\$5,067
009	BATH	1,507,312	516	\$2,921
010	BEDFORD	51,574,786	9,321	\$5,533
011	BLAND	4,374,285	732	\$5,976
012	BOTETOURT	23,002,958	4,435	\$5,187
013	BRUNSWICK	10,818,365	1,553	\$6,966
014	BUCHANAN	16,994,368	2,722	\$6,243
015	BUCKINGHAM	11,706,522	1,914	\$6,116
016	CAMPBELL	42,903,214	7,699	\$5,573
017	CAROLINE	23,112,159	4,113	\$5,619
018	CARROLL	21,899,586	3,603	\$6,078
019	CHARLES CITY	3,428,532	622	\$5,512
020	CHARLOTTE	12,075,668	1,804	\$6,694
021	CHESTERFIELD	304,521,716	59,574	\$5,112
022	CLARKE	8,380,377	1,949	\$4,300
023	CRAIG	3,797,029	588	\$6,458
024	CULPEPER	42,165,163	8,036	\$5,247
025	CUMBERLAND	7,905,644	1,237	\$6,391
026	DICKENSON	13,016,038	2,043	\$6,371
027	DINWIDDIE	25,246,170	4,224	\$5,977
028	ESSEX	6,919,712	1,300	\$5,323
029	FAIRFAX	605,999,929	180,912	\$3,350
030	FAUQUIER	43,105,532	10,766	\$4,004
031	FLOYD	10,897,113	1,948	\$5,594
032	FLUVANNA	17,859,559	3,476	\$5,138
033	FRANKLIN	36,509,826	6,948	\$5,255
034	FREDERICK	68,579,171	13,294	\$5,159

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035	GILES	14,056,454	2,369	\$5,933
036	GLOUCESTER	26,675,692	5,261	\$5,070
037	GOOCHLAND	6,665,255	2,524	\$2,641
038	GRAYSON	9,823,609	1,536	\$6,396
039	GREENE	17,088,105	3,064	\$5,577
040	GREENSVILLE	9,157,365	1,393	\$6,574
041	HALIFAX	30,295,217	4,733	\$6,401
042	HANOVER	84,560,362	17,709	\$4,775
043	HENRICO	239,830,858	50,183	\$4,779
044	HENRY	43,573,214	7,148	\$6,096
045	HIGHLAND	792,639	222	\$3,570
046	ISLE OF WIGHT	26,479,628	5,259	\$5,035
047	JAMES CITY	41,061,358	10,617	\$3,868
048	KING GEORGE	22,035,824	4,221	\$5,221
049	KING QUEEN	4,831,829	816	\$5,921
050	KING WILLIAM	12,319,498	2,126	\$5,795
051	LANCASTER	3,274,122	1,082	\$3,026
052	LEE	23,255,880	2,993	\$7,770
053	LOUDOUN	328,146,807	81,012	\$4,051
054	LOUISA	19,552,195	4,609	\$4,242
055	LUNENBURG	9,660,944	1,474	\$6,554
056	MADISON	8,335,603	1,620	\$5,145
057	MATHEWS	4,949,641	1,064	\$4,652
058	MECKLENBURG	22,850,175	4,106	\$5,565
059	MIDDLESEX	4,255,845	1,189	\$3,579
060	MONTGOMERY	48,909,689	9,407	\$5,199
062	NELSON	7,415,414	1,804	\$4,111
063	NEW KENT	15,277,572	3,134	\$4,875
065	NORTHAMPTON	7,855,609	1,571	\$5,000
066	NORTHUMBERLAND	3,617,447	1,224	\$2,955
067	NOTTOWAY	13,174,292	1,968	\$6,694
068	ORANGE	24,550,956	4,783	\$5,133
069	PAGE	18,761,112	3,243	\$5,785
070	PATRICK	17,052,258	2,617	\$6,516

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071	PITTSYLVANIA	54,625,665	8,780	\$6,222
072	POWHATAN	20,713,758	4,221	\$4,907
073	PRINCE EDWARD	12,962,999	2,123	\$6,106
074	PRINCE GEORGE	37,488,563	6,325	\$5,927
075	PRINCE WILLIAM	452,977,075	87,694	\$5,165
077	PULASKI	23,556,690	4,021	\$5,858
078	RAPPAHANNOCK	2,619,517	813	\$3,222
079	RICHMOND	7,762,058	1,307	\$5,939
080	ROANOKE	72,504,331	13,721	\$5,284
081	ROCKBRIDGE	13,333,732	2,570	\$5,188
082	ROCKINGHAM	58,279,962	11,267	\$5,173
083	RUSSELL	23,160,921	3,689	\$6,278
084	SCOTT	23,916,249	3,358	\$7,122
085	SHENANDOAH	30,122,838	5,686	\$5,298
086	SMYTH	27,318,604	4,241	\$6,442
087	SOUTHAMPTON	15,484,379	2,571	\$6,023
088	SPOTSYLVANIA	121,013,616	22,834	\$5,300
089	STAFFORD	146,932,242	28,551	\$5,146
090	SURRY	2,205,936	761	\$2,899
091	SUSSEX	7,195,948	1,071	\$6,719
092	TAZEWELL	33,511,242	5,641	\$5,941
093	WARREN	25,955,973	5,242	\$4,952
094	WASHINGTON	36,117,888	6,942	\$5,203
095	WESTMORELAND	11,534,295	1,616	\$7,138
096	WISE	31,953,852	5,501	\$5,809
097	WYTHE	22,096,795	4,042	\$5,467
098	YORK	60,971,364	12,594	\$4,841
101	ALEXANDRIA	38,548,903	15,261	\$2,526
102	BRISTOL	12,821,100	2,226	\$5,760
103	BUENA VISTA	6,003,283	881	\$6,814
104	CHARLOTTESVILLE	14,565,864	4,323	\$3,369
106	COLONIAL HEIGHTS	13,840,471	2,820	\$4,908
107	COVINGTON	6,006,209	966	\$6,218
108	DANVILLE	33,734,186	5,569	\$6,057

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109	FALLS CHURCH	6,570,358	2,787	\$2,358
110	FREDERICKSBURG	13,079,635	3,356	\$3,897
111	GALAX	7,559,975	1,248	\$6,058
112	HAMPTON	108,889,746	19,165	\$5,682
113	HARRISONBURG	31,224,405	5,945	\$5,252
114	HOPEWELL	24,874,471	3,962	\$6,278
115	LYNCHBURG	43,408,328	7,967	\$5,449
116	MARTINSVILLE	12,087,738	1,864	\$6,485
117	NEWPORT NEWS	155,755,869	26,636	\$5,848
118	NORFOLK	159,552,647	28,717	\$5,556
119	NORTON	4,170,575	740	\$5,636
120	PETERSBURG	24,669,629	3,823	\$6,453
121	PORTSMOUTH	79,920,148	13,773	\$5,803
122	RADFORD	9,435,224	1,590	\$5,934
123	RICHMOND CITY	119,238,532	23,200	\$5,140
124	ROANOKE CITY	72,013,846	12,852	\$5,603
126	STAUNTON	12,898,331	2,530	\$5,098
127	SUFFOLK	73,363,216	13,688	\$5,360
128	VIRGINIA BEACH	320,809,041	66,715	\$4,809
130	WAYNESBORO	15,166,755	2,976	\$5,096
131	WILLIAMSBURG	2,554,453	960	\$2,661
132	WINCHESTER	21,055,083	4,327	\$4,866
134	FAIRFAX CITY	7,934,592	3,125	\$2,539
135	FRANKLIN CITY	7,157,774	1,091	\$6,561
136	CHESAPEAKE CITY	212,641,927	39,296	\$5,411
137	LEXINGTON	3,180,314	674	\$4,719
138	EMPORIA	6,730,651	1,026	\$6,560
139	SALEM	18,485,277	3,784	\$4,885
142	POQUOSON	10,058,165	2,021	\$4,977
143	MANASSAS CITY	42,136,865	7,383	\$5,707
144	MANASSAS PARK	22,018,323	3,519	\$6,257
202	COLONIAL BEACH	3,453,393	565	\$6,112
207	WEST POINT	4,848,691	816	\$5,942