

**Education Improvement Scholarships Tax Credits Program - Estimated Program Year 2023-2024 per Student Scholarship Limit Based on 100% of SOQ State Share Funding Per Pupil By Division**

**\*Note 1:** Program Year 2023-2024 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 769, 2023 Acts of Assembly, the 2022-2024 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 2023-2024 State Share of SOQ Funding*	Projected Program Year 2023-2024 ADM*	Estimated Program Year 2023-2024 Scholarship Limit Based on:
				100% State Share of SOQ Funding Per Pupil*
001	ACCOMACK	33,555,275	4,482	\$7,488
002	ALBEMARLE	63,448,819	13,539	\$4,686
003	ALLEGHANY HIGHLANDS	22,124,610	2,690	\$8,225
004	AMELIA	11,539,964	1,604	\$7,196
005	AMHERST	29,149,430	3,751	\$7,770
006	APPOMATTOX	16,971,482	2,308	\$7,355
007	ARLINGTON	92,049,773	26,916	\$3,420
008	AUGUSTA	65,046,305	9,845	\$6,607
009	BATH	1,728,401	461	\$3,748
010	BEDFORD	62,529,084	8,755	\$7,142
011	BLAND	6,028,532	822	\$7,334
012	BOTETOURT	28,048,309	4,374	\$6,413
013	BRUNSWICK	11,561,189	1,347	\$8,584
014	BUCHANAN	18,547,378	2,331	\$7,959
015	BUCKINGHAM	14,786,646	1,902	\$7,775
016	CAMPBELL	52,986,420	7,418	\$7,143
017	CAROLINE	28,873,787	4,202	\$6,871
018	CARROLL	26,115,743	3,291	\$7,936
019	CHARLES CITY	3,306,818	508	\$6,515
020	CHARLOTTE	12,886,457	1,541	\$8,360
021	CHESTERFIELD	420,491,839	64,317	\$6,538
022	CLARKE	10,126,919	1,903	\$5,321
023	CRAIG	3,918,248	416	\$9,430
024	CULPEPER	54,802,082	8,137	\$6,735
025	CUMBERLAND	10,547,056	1,240	\$8,509
026	DICKENSON	15,746,900	1,841	\$8,552
027	DINWIDDIE	32,324,500	4,191	\$7,713
028	ESSEX	7,788,311	1,119	\$6,961
029	FAIRFAX	832,298,248	172,382	\$4,828
030	FAUQUIER	56,028,002	10,651	\$5,260
031	FLOYD	12,218,277	1,675	\$7,295
032	FLUVANNA	22,447,634	3,486	\$6,440
033	FRANKLIN	39,874,139	5,793	\$6,884
034	FREDERICK	88,238,615	13,726	\$6,429
035	GILES	26,854,870	3,596	\$7,467
036	GLOUCESTER	31,353,957	4,898	\$6,401
037	GOOCHLAND	9,121,699	2,632	\$3,466
038	GRAYSON	11,737,447	1,516	\$7,740
039	GREENE	18,574,375	2,660	\$6,983

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040	GREENSVILLE	7,624,855	1,073	\$7,106
041	HALIFAX	35,327,601	4,204	\$8,404
042	HANOVER	96,629,776	16,798	\$5,752
043	HENRICO	302,012,970	49,212	\$6,137
044	HENRY	53,854,362	6,562	\$8,207
045	HIGHLAND	1,086,839	195	\$5,576
046	ISLE OF WIGHT	35,813,574	5,510	\$6,500
047	JAMES CITY	55,307,495	10,249	\$5,396
048	KING GEORGE	28,800,612	4,364	\$6,599
049	KING QUEEN	5,868,386	781	\$7,510
050	KING WILLIAM	15,542,368	2,103	\$7,390
051	LANCASTER	3,590,595	986	\$3,642
052	LEE	24,882,857	2,694	\$9,235
053	LOUDOUN	436,716,208	81,998	\$5,326
054	LOUISA	27,079,465	4,863	\$5,568
055	LUNENBURG	11,835,023	1,421	\$8,326
056	MADISON	10,143,316	1,642	\$6,179
057	MATHEWS	5,371,076	863	\$6,222
058	MECKLENBURG	24,256,124	3,628	\$6,686
059	MIDDLESEX	5,996,908	1,252	\$4,792
060	MONTGOMERY	58,888,997	9,524	\$6,183
062	NELSON	7,477,693	1,341	\$5,575
063	NEW KENT	21,063,002	3,540	\$5,949
065	NORTHAMPTON	9,269,403	1,316	\$7,044
066	NORTHUMBERLAND	5,171,044	1,171	\$4,418
067	NOTTOWAY	13,541,198	1,671	\$8,102
068	ORANGE	30,189,319	4,673	\$6,461
069	PAGE	21,046,263	2,821	\$7,461
070	PATRICK	18,852,405	2,341	\$8,053
071	PITTSYLVANIA	59,987,477	7,451	\$8,051
072	POWHATAN	22,488,355	4,029	\$5,581
073	PRINCE EDWARD	12,666,119	1,725	\$7,342
074	PRINCE GEORGE	43,659,067	5,831	\$7,487
075	PRINCE WILLIAM	629,479,788	89,532	\$7,031
077	PULASKI	26,868,910	3,688	\$7,285
078	RAPPAHANNOCK	2,514,496	666	\$3,777
079	RICHMOND	9,614,631	1,297	\$7,415
080	ROANOKE	89,902,461	13,612	\$6,605
081	ROCKBRIDGE	14,218,702	2,145	\$6,628

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082	ROCKINGHAM	75,243,257	11,123	\$6,764
083	RUSSELL	25,829,874	3,124	\$8,268
084	SCOTT	35,831,644	3,940	\$9,094
085	SHENANDOAH	35,914,706	5,284	\$6,796
086	SMYTH	30,807,260	3,652	\$8,436
087	SOUTHAMPTON	18,763,208	2,368	\$7,925
088	SPOTSYLVANIA	164,979,020	24,020	\$6,868
089	STAFFORD	209,629,695	31,166	\$6,726
090	SURRY	2,745,928	667	\$4,120
091	SUSSEX	8,073,903	954	\$8,466
092	TAZEWELL	41,119,749	5,284	\$7,782
093	WARREN	31,138,095	4,920	\$6,329
094	WASHINGTON	43,919,067	6,394	\$6,869
095	WESTMORELAND	11,806,430	1,515	\$7,791
096	WISE	42,398,826	5,502	\$7,707
097	WYTHE	26,864,142	3,775	\$7,117
098	YORK	81,451,334	12,881	\$6,324
101	ALEXANDRIA	54,526,367	15,474	\$3,524
102	BRISTOL	16,089,878	2,071	\$7,768
103	BUENA VISTA	7,485,824	809	\$9,253
104	CHARLOTTESVILLE	18,840,851	4,306	\$4,375
106	COLONIAL HEIGHTS	17,969,608	2,752	\$6,529
108	DANVILLE	42,967,353	5,336	\$8,052
109	FALLS CHURCH	8,562,082	2,438	\$3,513
110	FREDERICKSBURG	19,773,788	3,637	\$5,437
111	GALAX	9,968,068	1,347	\$7,402
112	HAMPTON	136,414,652	19,036	\$7,166
113	HARRISONBURG	46,889,386	6,269	\$7,479
114	HOPEWELL	28,656,002	3,548	\$8,078
115	LYNCHBURG	51,248,842	7,364	\$6,960
116	MARTINSVILLE	13,468,578	1,640	\$8,212
117	NEWPORT NEWS	186,893,019	25,081	\$7,452
118	NORFOLK	178,373,048	25,090	\$7,109
119	NORTON	5,648,875	754	\$7,489
120	PETERSBURG	32,594,980	3,953	\$8,246
121	PORTSMOUTH	96,674,845	12,484	\$7,744
122	RADFORD	25,390,847	3,985	\$6,372
123	RICHMOND CITY	121,238,531	20,106	\$6,030
124	ROANOKE CITY	92,804,705	12,575	\$7,380

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<b>Div. Num.</b>	<b>School Division</b>	<b>Program Year 2023-2024 State Share of SOQ Funding*</b>	<b>Projected Program Year 2023-2024 ADM*</b>	<b>100% State Share of SOQ Funding Per Pupil*</b>
126	STAUNTON	16,145,619	2,378	\$6,789
127	SUFFOLK	93,949,895	14,147	\$6,641
128	VIRGINIA BEACH	388,655,361	63,222	\$6,147
130	WAYNESBORO	18,737,005	2,780	\$6,740
131	WILLIAMSBURG	4,363,075	1,090	\$4,005
132	WINCHESTER	26,669,670	4,074	\$6,546
134	FAIRFAX CITY	9,962,925	2,825	\$3,526
135	FRANKLIN CITY	8,174,504	976	\$8,373
136	CHESAPEAKE CITY	276,089,245	39,970	\$6,907
137	LEXINGTON	4,159,695	677	\$6,147
138	EMPORIA	6,755,996	808	\$8,360
139	SALEM	22,580,032	3,562	\$6,340
142	POQUOSON	13,072,271	2,027	\$6,451
143	MANASSAS CITY	56,227,684	7,419	\$7,579
144	MANASSAS PARK	26,597,687	3,164	\$8,406
202	COLONIAL BEACH	4,217,094	503	\$8,383
207	WEST POINT	5,923,672	769	\$7,699