

**Education Improvement Scholarships Tax Credits Program - Estimated
Program Year 2024-2025 per Student Scholarship Limit Based on 100% of
SOQ State Share Funding Per Pupil By Division**

***Note 1:** Program Year 2024-2025 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 2, 2024 Acts of Assembly, the 2024-2026 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
2024-2025 Scholarship
Limit Based on:**

Div. Num.	School Division	Program Year 2024-2025 State Share of SOQ Funding*	Projected Program Year 2024-2025 ADM*	100% State Share of SOQ Funding Per Pupil*
001	ACCOMACK	#REF!	#ERROR!	#REF!
002	ALBEMARLE	#REF!	#ERROR!	#REF!
003	ALLEGHANY HIGHLANDS	#REF!	#ERROR!	#REF!
004	AMELIA	#REF!	#ERROR!	#REF!
005	AMHERST	#REF!	#ERROR!	#REF!
006	APPOMATTOX	#REF!	#ERROR!	#REF!
007	ARLINGTON	#REF!	#ERROR!	#REF!
008	AUGUSTA	#REF!	#ERROR!	#REF!
009	BATH	#REF!	#ERROR!	#REF!
010	BEDFORD	#REF!	#ERROR!	#REF!
011	BLAND	#REF!	#ERROR!	#REF!
012	BOTETOURT	#REF!	#ERROR!	#REF!
013	BRUNSWICK	#REF!	#ERROR!	#REF!
014	BUCHANAN	#REF!	#ERROR!	#REF!
015	BUCKINGHAM	#REF!	#ERROR!	#REF!
016	CAMPBELL	#REF!	#ERROR!	#REF!
017	CAROLINE	#REF!	#ERROR!	#REF!
018	CARROLL	#REF!	#ERROR!	#REF!
019	CHARLES CITY	#REF!	#ERROR!	#REF!
020	CHARLOTTE	#REF!	#ERROR!	#REF!
021	CHESTERFIELD	#REF!	#ERROR!	#REF!
022	CLARKE	#REF!	#ERROR!	#REF!
023	CRAIG	#REF!	#ERROR!	#REF!
024	CULPEPER	#REF!	#ERROR!	#REF!
025	CUMBERLAND	#REF!	#ERROR!	#REF!
026	DICKENSON	#REF!	#ERROR!	#REF!
027	DINWIDDIE	#REF!	#ERROR!	#REF!
028	ESSEX	#REF!	#ERROR!	#REF!
029	FAIRFAX	#REF!	#ERROR!	#REF!
030	FAUQUIER	#REF!	#ERROR!	#REF!
031	FLOYD	#REF!	#ERROR!	#REF!
032	FLUVANNA	#REF!	#ERROR!	#REF!
033	FRANKLIN	#REF!	#ERROR!	#REF!
034	FREDERICK	#REF!	#ERROR!	#REF!
035	GILES	#REF!	#ERROR!	#REF!
036	GLOUCESTER	#REF!	#ERROR!	#REF!
037	GOOCHLAND	#REF!	#ERROR!	#REF!

**Education Improvement Scholarships Tax Credits Program - Estimated
Program Year 2024-2025 per Student Scholarship Limit Based on 100% of
SOQ State Share Funding Per Pupil By Division**

***Note 1:** Program Year 2024-2025 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 2, 2024 Acts of Assembly, the 2024-2026 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
2024-2025 Scholarship
Limit Based on:**

Div. Num.	School Division	Program Year 2024-2025 State Share of SOQ Funding*	Projected Program Year 2024-2025 ADM*	100% State Share of SOQ Funding Per Pupil*
038	GRAYSON	#REF!	#ERROR!	#REF!
039	GREENE	#REF!	#ERROR!	#REF!
040	GREENSVILLE	#REF!	#ERROR!	#REF!
041	HALIFAX	#REF!	#ERROR!	#REF!
042	HANOVER	#REF!	#ERROR!	#REF!
043	HENRICO	#REF!	#ERROR!	#REF!
044	HENRY	#REF!	#ERROR!	#REF!
045	HIGHLAND	#REF!	#ERROR!	#REF!
046	ISLE OF WIGHT	#REF!	#ERROR!	#REF!
047	JAMES CITY	#REF!	#ERROR!	#REF!
048	KING GEORGE	#REF!	#ERROR!	#REF!
049	KING QUEEN	#REF!	#ERROR!	#REF!
050	KING WILLIAM	#REF!	#ERROR!	#REF!
051	LANCASTER	#REF!	#ERROR!	#REF!
052	LEE	#REF!	#ERROR!	#REF!
053	LOUDOUN	#REF!	#ERROR!	#REF!
054	LOUISA	#REF!	#ERROR!	#REF!
055	LUNENBURG	#REF!	#ERROR!	#REF!
056	MADISON	#REF!	#ERROR!	#REF!
057	MATHEWS	#REF!	#ERROR!	#REF!
058	MECKLENBURG	#REF!	#ERROR!	#REF!
059	MIDDLESEX	#REF!	#ERROR!	#REF!
060	MONTGOMERY	#REF!	#ERROR!	#REF!
062	NELSON	#REF!	#ERROR!	#REF!
063	NEW KENT	#REF!	#ERROR!	#REF!
065	NORTHAMPTON	#REF!	#ERROR!	#REF!
066	NORTHUMBERLAND	#REF!	#ERROR!	#REF!
067	NOTTOWAY	#REF!	#ERROR!	#REF!
068	ORANGE	#REF!	#ERROR!	#REF!
069	PAGE	#REF!	#ERROR!	#REF!
070	PATRICK	#REF!	#ERROR!	#REF!
071	PITTSYLVANIA	#REF!	#ERROR!	#REF!
072	POWHATAN	#REF!	#ERROR!	#REF!
073	PRINCE EDWARD	#REF!	#ERROR!	#REF!
074	PRINCE GEORGE	#REF!	#ERROR!	#REF!
075	PRINCE WILLIAM	#REF!	#ERROR!	#REF!
077	PULASKI	#REF!	#ERROR!	#REF!

**Education Improvement Scholarships Tax Credits Program - Estimated
Program Year 2024-2025 per Student Scholarship Limit Based on 100% of
SOQ State Share Funding Per Pupil By Division**

***Note 1:** Program Year 2024-2025 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 2, 2024 Acts of Assembly, the 2024-2026 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
2024-2025 Scholarship
Limit Based on:**

Div. Num.	School Division	Program Year 2024-2025 State Share of SOQ Funding*	Projected Program Year 2024-2025 ADM*	100% State Share of SOQ Funding Per Pupil*
078	RAPPAHANNOCK	#REF!	#ERROR!	#REF!
079	RICHMOND	#REF!	#ERROR!	#REF!
080	ROANOKE	#REF!	#ERROR!	#REF!
081	ROCKBRIDGE	#REF!	#ERROR!	#REF!
082	ROCKINGHAM	#REF!	#ERROR!	#REF!
083	RUSSELL	#REF!	#ERROR!	#REF!
084	SCOTT	#REF!	#ERROR!	#REF!
085	SHENANDOAH	#REF!	#ERROR!	#REF!
086	SMYTH	#REF!	#ERROR!	#REF!
087	SOUTHAMPTON	#REF!	#ERROR!	#REF!
088	SPOTSYLVANIA	#REF!	#ERROR!	#REF!
089	STAFFORD	#REF!	#ERROR!	#REF!
090	SURRY	#REF!	#ERROR!	#REF!
091	SUSSEX	#REF!	#ERROR!	#REF!
092	TAZEWELL	#REF!	#ERROR!	#REF!
093	WARREN	#REF!	#ERROR!	#REF!
094	WASHINGTON	#REF!	#ERROR!	#REF!
095	WESTMORELAND	#REF!	#ERROR!	#REF!
096	WISE	#REF!	#ERROR!	#REF!
097	WYTHE	#REF!	#ERROR!	#REF!
098	YORK	#REF!	#ERROR!	#REF!
101	ALEXANDRIA	#REF!	#ERROR!	#REF!
102	BRISTOL	#REF!	#ERROR!	#REF!
103	BUENA VISTA	#REF!	#ERROR!	#REF!
104	CHARLOTTESVILLE	#REF!	#ERROR!	#REF!
106	COLONIAL HEIGHTS	#REF!	#ERROR!	#REF!
108	DANVILLE	#REF!	#ERROR!	#REF!
109	FALLS CHURCH	#REF!	#ERROR!	#REF!
110	FREDERICKSBURG	#REF!	#ERROR!	#REF!
111	GALAX	#REF!	#ERROR!	#REF!
112	HAMPTON	#REF!	#ERROR!	#REF!
113	HARRISONBURG	#REF!	#ERROR!	#REF!
114	HOPEWELL	#REF!	#ERROR!	#REF!
115	LYNCHBURG	#REF!	#ERROR!	#REF!
116	MARTINSVILLE	#REF!	#ERROR!	#REF!
117	NEWPORT NEWS	#REF!	#ERROR!	#REF!
118	NORFOLK	#REF!	#ERROR!	#REF!

**Education Improvement Scholarships Tax Credits Program - Estimated
Program Year 2024-2025 per Student Scholarship Limit Based on 100% of
SOQ State Share Funding Per Pupil By Division**

***Note 1:** Program Year 2024-2025 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 2, 2024 Acts of Assembly, the 2024-2026 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
2024-2025 Scholarship
Limit Based on:**

Div. Num.	School Division	Program Year 2024-2025 State Share of SOQ Funding*	Projected Program Year 2024-2025 ADM*	100% State Share of SOQ Funding Per Pupil*
119	NORTON	#REF!	#ERROR!	#REF!
120	PETERSBURG	#REF!	#ERROR!	#REF!
121	PORTSMOUTH	#REF!	#ERROR!	#REF!
122	RADFORD	#REF!	#ERROR!	#REF!
123	RICHMOND CITY	#REF!	#ERROR!	#REF!
124	ROANOKE CITY	#REF!	#ERROR!	#REF!
126	STAUNTON	#REF!	#ERROR!	#REF!
127	SUFFOLK	#REF!	#ERROR!	#REF!
128	VIRGINIA BEACH	#REF!	#ERROR!	#REF!
130	WAYNESBORO	#REF!	#ERROR!	#REF!
131	WILLIAMSBURG	#REF!	#ERROR!	#REF!
132	WINCHESTER	#REF!	#ERROR!	#REF!
134	FAIRFAX CITY	#REF!	#ERROR!	#REF!
135	FRANKLIN CITY	#REF!	#ERROR!	#REF!
136	CHESAPEAKE CITY	#REF!	#ERROR!	#REF!
137	LEXINGTON	#REF!	#ERROR!	#REF!
138	EMPORIA	#REF!	#ERROR!	#REF!
139	SALEM	#REF!	#ERROR!	#REF!
142	POQUOSON	#REF!	#ERROR!	#REF!
143	MANASSAS CITY	#REF!	#ERROR!	#REF!
144	MANASSAS PARK	#REF!	#ERROR!	#REF!
202	COLONIAL BEACH	#REF!	#ERROR!	#REF!
207	WEST POINT	#REF!	#ERROR!	#REF!

#REF!

#ERROR!