

**Education Improvement Scholarships Tax Credits Program - Estimated Program
Year 2025-2026 per Student Scholarship Limit Based on 100% of SOQ State Share
Funding Per Pupil By Division**

***Note 1:** Program Year 2025-2026 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 725, 2025 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 on 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 2025-2026 Scholarship Limit Based on:
Div. Num.	School Division	Program Year 2025-2026 State Share of SOQ Funding*	Projected Program Year 2025-2026 ADM*	100% State Share of SOQ Funding Per Pupil*
001	ACCOMACK	36,540,468	4,440	\$8,231
002	ALBEMARLE	64,151,871	13,901	\$4,615
003	ALLEGHANY HIGHLANDS	25,286,714	2,568	\$9,849
004	AMELIA	12,016,983	1,515	\$7,933
005	AMHERST	31,734,283	3,615	\$8,778
006	APPOMATTOX	19,816,351	2,347	\$8,445
007	ARLINGTON	106,132,930	27,532	\$3,855
008	AUGUSTA	72,897,067	9,611	\$7,585
009	BATH	2,007,159	472	\$4,253
010	BEDFORD	68,036,966	8,414	\$8,087
011	BLAND	7,252,640	832	\$8,719
012	BOTETOURT	31,959,702	4,184	\$7,638
013	BRUNSWICK	12,078,544	1,274	\$9,482
014	BUCHANAN	19,970,641	2,132	\$9,365
015	BUCKINGHAM	14,446,113	1,679	\$8,606
016	CAMPBELL	59,668,699	7,375	\$8,091
017	CAROLINE	34,056,700	4,293	\$7,932
018	CARROLL	28,996,607	3,235	\$8,963
019	CHARLES CITY	3,050,271	462	\$6,609
020	CHARLOTTE	15,182,198	1,612	\$9,417
021	CHESTERFIELD	473,399,804	62,359	\$7,592
022	CLARKE	10,389,291	1,791	\$5,800
023	CRAIG	4,207,572	453	\$9,287
024	CULPEPER	66,479,816	8,232	\$8,076
025	CUMBERLAND	10,798,700	1,176	\$9,179
026	DICKENSON	15,591,087	1,631	\$9,559
027	DINWIDDIE	34,926,686	3,981	\$8,773
028	ESSEX	7,429,458	987	\$7,527
029	FAIRFAX	931,731,676	171,495	\$5,433
030	FAUQUIER	62,777,388	10,710	\$5,862
031	FLOYD	11,922,831	1,571	\$7,588
032	FLUVANNA	23,536,828	3,174	\$7,415
033	FRANKLIN	39,369,728	5,704	\$6,902
034	FREDERICK	107,692,434	14,361	\$7,499
035	GILES	30,322,448	3,516	\$8,624
036	GLOUCESTER	35,282,560	4,698	\$7,511

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037	GOOCHLAND	9,896,005	2,577	\$3,840
038	GRAYSON	13,483,189	1,465	\$9,203
039	GREENE	22,727,527	2,634	\$8,628
040	GREENSVILLE	7,963,278	1,017	\$7,828
041	HALIFAX	36,573,832	4,042	\$9,048
042	HANOVER	103,793,110	16,240	\$6,391
043	HENRICO	364,358,043	49,891	\$7,303
044	HENRY	59,802,688	6,499	\$9,202
045	HIGHLAND	983,346	179	\$5,489
046	ISLE OF WIGHT	39,559,398	5,223	\$7,574
047	JAMES CITY	61,266,284	10,177	\$6,020
048	KING GEORGE	34,101,709	4,475	\$7,620
049	KING QUEEN	4,329,556	506	\$8,565
050	KING WILLIAM	16,818,357	2,066	\$8,141
051	LANCASTER	3,860,199	936	\$4,123
052	LEE	32,160,920	2,771	\$11,605
053	LOUDOUN	501,760,079	80,783	\$6,211
054	LOUISA	32,655,904	5,125	\$6,372
055	LUNENBURG	14,828,966	1,487	\$9,972
056	MADISON	10,131,109	1,495	\$6,778
057	MATHEWS	4,548,381	700	\$6,495
058	MECKLENBURG	26,814,860	3,653	\$7,341
059	MIDDLESEX	6,216,399	1,191	\$5,220
060	MONTGOMERY	67,665,385	9,115	\$7,423
062	NELSON	7,885,096	1,409	\$5,598
063	NEW KENT	24,088,846	3,476	\$6,931
065	NORTHAMPTON	8,630,257	1,175	\$7,345
066	NORTHUMBERLAND	4,489,157	1,102	\$4,072
067	NOTTOWAY	14,388,923	1,662	\$8,659
068	ORANGE	34,851,236	4,815	\$7,238
069	PAGE	22,019,540	2,706	\$8,138
070	PATRICK	19,116,021	2,097	\$9,118
071	PITTSYLVANIA	63,849,473	7,372	\$8,661
072	POWHATAN	26,025,390	3,842	\$6,774
073	PRINCE EDWARD	13,569,409	1,717	\$7,904
074	PRINCE GEORGE	52,372,323	5,949	\$8,803

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075	PRINCE WILLIAM	737,030,791	87,782	\$8,396
077	PULASKI	33,640,355	4,176	\$8,056
078	RAPPAHANNOCK	2,979,689	736	\$4,046
079	RICHMOND	11,130,601	1,362	\$8,173
080	ROANOKE	101,314,147	13,145	\$7,707
081	ROCKBRIDGE	16,422,556	2,232	\$7,358
082	ROCKINGHAM	80,690,229	11,329	\$7,122
083	RUSSELL	27,372,316	2,987	\$9,162
084	SCOTT	42,347,487	3,774	\$11,220
085	SHENANDOAH	41,265,212	5,484	\$7,524
086	SMYTH	38,703,932	3,992	\$9,697
087	SOUTHAMPTON	18,346,861	2,115	\$8,675
088	SPOTSYLVANIA	184,874,557	23,459	\$7,881
089	STAFFORD	253,791,343	31,300	\$8,108
090	SURRY	2,875,205	644	\$4,463
091	SUSSEX	9,242,043	1,031	\$8,966
092	TAZEWELL	43,516,527	4,725	\$9,209
093	WARREN	34,051,762	4,778	\$7,127
094	WASHINGTON	57,377,226	7,192	\$7,978
095	WESTMORELAND	12,484,216	1,480	\$8,437
096	WISE	47,598,139	5,323	\$8,942
097	WYTHE	29,477,520	3,473	\$8,487
098	YORK	100,046,081	13,367	\$7,485
101	ALEXANDRIA	61,237,021	16,215	\$3,776
102	BRISTOL	18,358,610	2,012	\$9,124
103	BUENA VISTA	9,352,673	823	\$11,358
104	CHARLOTTESVILLE	17,811,729	4,177	\$4,264
106	COLONIAL HEIGHTS	21,253,912	2,902	\$7,324
108	DANVILLE	47,681,341	5,164	\$9,234
109	FALLS CHURCH	10,406,888	2,632	\$3,954
110	FREDERICKSBURG	20,189,346	3,468	\$5,821
111	GALAX	11,585,309	1,355	\$8,548
112	HAMPTON	151,275,413	18,353	\$8,242
113	HARRISONBURG	53,701,547	6,567	\$8,178
114	HOPEWELL	32,688,709	3,590	\$9,107
115	LYNCHBURG	53,945,007	7,121	\$7,576

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116	MARTINSVILLE	15,165,208	1,655	\$9,162
117	NEWPORT NEWS	201,737,693	24,113	\$8,366
118	NORFOLK	193,326,063	24,733	\$7,817
119	NORTON	7,052,210	807	\$8,734
120	PETERSBURG	37,469,777	4,237	\$8,844
121	PORTSMOUTH	105,704,304	12,064	\$8,762
122	RADFORD	29,079,417	3,089	\$9,413
123	RICHMOND CITY	125,390,052	20,149	\$6,223
124	ROANOKE CITY	106,869,789	13,080	\$8,170
126	STAUNTON	18,802,017	2,478	\$7,588
127	SUFFOLK	107,045,870	13,999	\$7,647
128	VIRGINIA BEACH	428,333,359	62,504	\$6,853
130	WAYNESBORO	21,511,590	2,792	\$7,704
131	WILLIAMSBURG	5,302,655	1,219	\$4,349
132	WINCHESTER	31,685,402	4,182	\$7,577
134	FAIRFAX CITY	12,292,401	3,159	\$3,891
135	FRANKLIN CITY	9,990,827	1,114	\$8,970
136	CHESAPEAKE CITY	322,056,061	40,014	\$8,049
137	LEXINGTON	4,808,201	687	\$6,996
138	EMPORIA	8,397,181	894	\$9,390
139	SALEM	28,070,205	3,718	\$7,549
142	POQUOSON	15,376,095	1,983	\$7,754
143	MANASSAS CITY	66,192,134	7,302	\$9,065
144	MANASSAS PARK	32,870,320	3,168	\$10,377
202	COLONIAL BEACH	5,060,202	556	\$9,108
207	WEST POINT	6,789,017	784	\$8,664