

**Education Improvement Scholarships Tax Credits Program - Estimated Program
Year 2026-2027 per Student Scholarship Limit Based on 100% of SOQ State Share
Funding Per Pupil By Division**

***Note 1:** Program Year 2026-2027 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 1, 2026 Acts of Assembly, the 2026-2028 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 2026-2027 Scholarship Limit Based on:
Div. Num.	School Division	Program Year 2026-2027 State Share of SOQ Funding*	Projected Program Year 2026-2027 ADM*	100% State Share of SOQ Funding Per Pupil*
001	ACCOMACK	37,701,540	4,279	\$8,810
002	ALBEMARLE	74,450,118	13,353	\$5,576
003	ALLEGHANY HIGHLANDS	24,401,093	2,488	\$9,808
004	AMELIA	11,947,942	1,461	\$8,179
005	AMHERST	33,046,110	3,602	\$9,175
006	APPOMATTOX	20,664,669	2,267	\$9,115
007	ARLINGTON	111,051,668	26,674	\$4,163
008	AUGUSTA	75,014,263	9,365	\$8,010
009	BATH	2,102,933	490	\$4,293
010	BEDFORD	71,983,983	8,124	\$8,860
011	BLAND	7,440,304	738	\$10,080
012	BOTETOURT	33,746,793	4,218	\$8,001
013	BRUNSWICK	11,825,629	1,392	\$8,497
014	BUCHANAN	21,975,850	2,122	\$10,354
015	BUCKINGHAM	14,305,086	1,544	\$9,262
016	CAMPBELL	63,268,183	7,139	\$8,862
017	CAROLINE	35,838,695	4,192	\$8,550
018	CARROLL	28,650,270	3,123	\$9,173
019	CHARLES CITY	3,080,822	503	\$6,121
020	CHARLOTTE	15,359,317	1,524	\$10,078
021	CHESTERFIELD	507,661,489	62,086	\$8,177
022	CLARKE	12,108,002	1,799	\$6,730
023	CRAIG	4,311,204	459	\$9,393
024	CULPEPER	71,075,758	8,067	\$8,811
025	CUMBERLAND	10,594,313	1,132	\$9,363
026	DICKENSON	16,412,590	1,599	\$10,266
027	DINWIDDIE	34,949,114	3,777	\$9,253
028	ESSEX	7,147,013	1,040	\$6,872
029	FAIRFAX	1,012,617,370	166,701	\$6,074
030	FAUQUIER	67,475,915	10,319	\$6,539
031	FLOYD	13,168,274	1,591	\$8,278
032	FLUVANNA	25,256,199	3,198	\$7,897
033	FRANKLIN	40,346,911	5,567	\$7,247
034	FREDERICK	110,892,849	14,156	\$7,834
035	GILES	38,479,612	4,127	\$9,324
036	GLOUCESTER	35,248,622	4,454	\$7,915

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037	GOOCHLAND	10,364,493	2,601	\$3,985
038	GRAYSON	13,991,929	1,442	\$9,701
039	GREENE	22,585,069	2,718	\$8,311
040	GREENSVILLE	7,795,402	900	\$8,658
041	HALIFAX	36,615,682	3,910	\$9,364
042	HANOVER	107,156,486	15,817	\$6,775
043	HENRICO	364,581,141	48,825	\$7,467
044	HENRY	58,997,904	6,237	\$9,460
045	HIGHLAND	1,439,530	211	\$6,810
046	ISLE OF WIGHT	42,379,444	5,211	\$8,132
047	JAMES CITY	66,103,250	9,894	\$6,681
048	KING GEORGE	34,876,642	4,177	\$8,350
049	KING QUEEN	4,701,307	490	\$9,593
050	KING WILLIAM	17,818,159	2,035	\$8,754
051	LANCASTER	3,860,196	899	\$4,296
052	LEE	31,388,333	2,638	\$11,900
053	LOUDOUN	507,489,283	79,189	\$6,409
054	LOUISA	33,575,039	5,191	\$6,467
055	LUNENBURG	15,667,749	1,461	\$10,722
056	MADISON	11,309,019	1,481	\$7,636
057	MATHEWS	4,529,022	724	\$6,259
058	MECKLENBURG	23,861,318	3,507	\$6,804
059	MIDDLESEX	6,411,257	1,099	\$5,836
060	MONTGOMERY	71,224,768	8,898	\$8,004
062	NELSON	7,041,450	1,362	\$5,171
063	NEW KENT	26,338,258	3,625	\$7,266
065	NORTHAMPTON	8,606,453	1,201	\$7,169
066	NORTHUMBERLAND	5,057,931	1,085	\$4,661
067	NOTTOWAY	15,630,800	1,639	\$9,539
068	ORANGE	36,160,591	4,582	\$7,891
069	PAGE	23,912,789	2,756	\$8,676
070	PATRICK	17,148,485	1,747	\$9,817
071	PITTSYLVANIA	64,641,558	7,069	\$9,145
072	POWHATAN	24,872,983	3,643	\$6,828
073	PRINCE EDWARD	14,307,061	1,775	\$8,060
074	PRINCE GEORGE	55,072,555	5,864	\$9,391

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075	PRINCE WILLIAM	777,419,542	85,992	\$9,041
077	PULASKI	33,797,553	3,928	\$8,605
078	RAPPAHANNOCK	3,286,264	749	\$4,387
079	RICHMOND	11,510,355	1,349	\$8,530
080	ROANOKE	109,032,749	12,924	\$8,436
081	ROCKBRIDGE	16,287,354	2,135	\$7,630
082	ROCKINGHAM	93,378,094	11,268	\$8,287
083	RUSSELL	29,596,326	2,998	\$9,872
084	SCOTT	45,481,837	4,035	\$11,272
085	SHENANDOAH	44,070,333	5,395	\$8,169
086	SMYTH	35,482,362	3,478	\$10,202
087	SOUTHAMPTON	20,177,664	2,184	\$9,238
088	SPOTSYLVANIA	198,135,572	23,184	\$8,546
089	STAFFORD	278,456,131	31,128	\$8,945
090	SURRY	3,078,602	664	\$4,636
091	SUSSEX	9,675,890	1,036	\$9,340
092	TAZEWELL	44,832,852	4,769	\$9,401
093	WARREN	35,689,599	4,595	\$7,767
094	WASHINGTON	52,987,724	6,461	\$8,201
095	WESTMORELAND	12,811,128	1,512	\$8,475
096	WISE	49,945,698	5,160	\$9,679
097	WYTHE	29,842,486	3,421	\$8,722
098	YORK	106,118,402	13,000	\$8,163
101	ALEXANDRIA	63,942,343	15,294	\$4,181
102	BRISTOL	18,358,791	1,955	\$9,389
103	BUENA VISTA	8,859,303	814	\$10,887
104	CHARLOTTESVILLE	17,942,651	4,041	\$4,441
106	COLONIAL HEIGHTS	24,201,109	2,889	\$8,376
108	DANVILLE	47,977,802	5,001	\$9,594
109	FALLS CHURCH	10,387,864	2,595	\$4,003
110	FREDERICKSBURG	21,874,407	3,322	\$6,585
111	GALAX	12,229,117	1,297	\$9,429
112	HAMPTON	163,788,224	18,432	\$8,886
113	HARRISONBURG	57,958,240	6,375	\$9,091
114	HOPEWELL	34,410,565	3,419	\$10,064
115	LYNCHBURG	57,888,768	7,094	\$8,161

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116	MARTINSVILLE	16,078,133	1,558	\$10,320
117	NEWPORT NEWS	210,332,482	23,383	\$8,995
118	NORFOLK	202,722,476	24,181	\$8,384
119	NORTON	7,838,753	786	\$9,974
120	PETERSBURG	36,435,762	3,908	\$9,323
121	PORTSMOUTH	108,241,653	11,538	\$9,381
122	RADFORD	26,957,621	2,853	\$9,450
123	RICHMOND CITY	133,051,802	20,318	\$6,549
124	ROANOKE CITY	108,368,153	12,340	\$8,782
126	STAUNTON	20,319,681	2,577	\$7,886
127	SUFFOLK	110,829,328	14,044	\$7,892
128	VIRGINIA BEACH	453,533,114	61,299	\$7,399
130	WAYNESBORO	23,224,729	2,705	\$8,585
131	WILLIAMSBURG	5,153,377	1,051	\$4,903
132	WINCHESTER	32,655,423	4,017	\$8,130
134	FAIRFAX CITY	12,051,035	2,824	\$4,268
135	FRANKLIN CITY	9,000,749	980	\$9,187
136	CHESAPEAKE CITY	337,263,742	38,953	\$8,658
137	LEXINGTON	4,660,695	645	\$7,221
138	EMPORIA	8,619,258	845	\$10,205
139	SALEM	32,552,254	3,995	\$8,149
142	POQUOSON	16,249,664	2,047	\$7,938
143	MANASSAS CITY	76,164,870	7,865	\$9,684
144	MANASSAS PARK	31,628,294	2,947	\$10,733
202	COLONIAL BEACH	4,570,703	531	\$8,609
207	WEST POINT	7,749,773	834	\$9,292