

**Education Improvement Scholarships Tax Credits Program - Estimated
Program Year 2014-2015 per Student Scholarship Limit Based on 100% of SOQ
State Share Funding Per Pupil By Division**

***Note 1:** Program Year 2014-2015 state share of Standards of Quality (SOQ) funding and Projected Average Daily Membership (ADM) below based on Chapter 2, 2014 Special Session I Acts of Assembly, the 2014-2016 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 2014-2015 Scholarship Limit Based on:
Div. Num.	School Division	Program Year 2014-2015 State Share of SOQ Funding*	Projected Program Year 2014-2015 ADM*	100% State Share of SOQ Funding Per Pupil*
001	ACCOMACK	27,671,772	5,038	\$5,493
002	ALBEMARLE	42,771,712	13,020	\$3,285
003	ALLEGHANY	14,281,196	2,305	\$6,196
004	AMELIA	9,501,162	1,729	\$5,495
005	AMHERST	22,735,043	4,015	\$5,663
006	APPOMATTOX	12,456,599	2,255	\$5,524
007	ARLINGTON	54,130,670	23,313	\$2,322
008	AUGUSTA	49,670,707	10,264	\$4,839
009	BATH	1,492,716	591	\$2,526
010	BEDFORD	51,885,226	9,875	\$5,254
011	BLAND	4,563,614	833	\$5,479
012	BOTETOURT	23,084,904	4,662	\$4,952
013	BRUNSWICK	11,621,608	1,799	\$6,460
014	BUCHANAN	16,428,001	2,988	\$5,498
015	BUCKINGHAM	11,651,111	2,000	\$5,826
016	CAMPBELL	42,070,728	7,847	\$5,361
017	CAROLINE	23,205,696	4,256	\$5,452
018	CARROLL	22,150,374	3,808	\$5,817
019	CHARLES CITY	3,786,454	679	\$5,577
020	CHARLOTTE	11,749,011	1,842	\$6,378
021	CHESTERFIELD	287,901,591	58,670	\$4,907
022	CLARKE	8,458,812	1,964	\$4,307
023	CRAIG	4,221,140	684	\$6,171
024	CULPEPER	40,706,728	8,055	\$5,054
025	CUMBERLAND	7,951,103	1,338	\$5,943
026	DICKENSON	12,896,851	2,168	\$5,949
027	DINWIDDIE	24,362,134	4,363	\$5,584
028	ESSEX	7,524,367	1,427	\$5,273
029	FAIRFAX	572,974,315	178,753	\$3,205
030	FAUQUIER	43,633,157	10,990	\$3,970
031	FLOYD	10,862,949	1,991	\$5,456
032	FLUVANNA	17,459,767	3,526	\$4,952
033	FRANKLIN	33,987,827	6,949	\$4,891
034	FREDERICK	64,413,470	12,969	\$4,967
035	GILES	14,297,347	2,453	\$5,829
036	GLOUCESTER	25,912,534	5,421	\$4,780
037	GOOCHLAND	6,168,796	2,426	\$2,543
038	GRAYSON	10,531,456	1,702	\$6,188
039	GREENE	15,811,469	3,035	\$5,210

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040	GREENSVILLE	8,641,473	1,395	\$6,195
041	HALIFAX	30,943,586	5,085	\$6,085
042	HANOVER	84,354,588	17,827	\$4,732
043	HENRICO	229,885,859	49,794	\$4,617
044	HENRY	40,223,618	6,926	\$5,808
045	HIGHLAND	656,486	187	\$3,511
046	ISLE OF WIGHT	24,855,239	5,267	\$4,719
047	JAMES CITY	38,789,328	10,051	\$3,859
048	KING GEORGE	20,650,788	4,247	\$4,862
049	KING QUEEN	4,090,875	750	\$5,454
050	KING WILLIAM	12,122,897	2,218	\$5,466
051	LANCASTER	2,987,272	1,119	\$2,670
052	LEE	22,955,333	3,155	\$7,276
053	LOUDOUN	272,880,272	72,701	\$3,753
054	LOUISA	18,068,213	4,674	\$3,866
055	LUNENBURG	9,530,630	1,477	\$6,453
056	MADISON	8,575,391	1,792	\$4,785
057	MATHEWS	4,834,097	1,118	\$4,324
058	MECKLENBURG	23,507,165	4,385	\$5,361
059	MIDDLESEX	3,217,824	1,157	\$2,781
060	MONTGOMERY	47,001,120	9,475	\$4,961
062	NELSON	7,554,347	1,887	\$4,003
063	NEW KENT	12,915,252	2,886	\$4,475
065	NORTHAMPTON	7,411,273	1,524	\$4,863
066	NORTHUMBERLAND	3,667,910	1,294	\$2,835
067	NOTTOWAY	13,091,778	2,131	\$6,143
068	ORANGE	24,366,999	4,919	\$4,954
069	PAGE	17,875,217	3,256	\$5,490
070	PATRICK	16,903,742	2,796	\$6,046
071	PITTSYLVANIA	52,586,869	8,915	\$5,899
072	POWHATAN	20,282,551	4,123	\$4,919
073	PRINCE EDWARD	12,036,920	2,089	\$5,762
074	PRINCE GEORGE	35,888,133	6,156	\$5,830
075	PRINCE WILLIAM	413,209,581	84,058	\$4,916
077	PULASKI	24,038,552	4,307	\$5,581
078	RAPPAHANNOCK	2,304,198	882	\$2,612
079	RICHMOND	7,221,374	1,278	\$5,651
080	ROANOKE	68,878,028	13,887	\$4,960
081	ROCKBRIDGE	12,620,886	2,580	\$4,892

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082	ROCKINGHAM	55,294,146	11,384	\$4,857
083	RUSSELL	23,722,416	3,907	\$6,072
084	SCOTT	23,828,541	3,606	\$6,608
085	SHENANDOAH	29,658,181	6,066	\$4,889
086	SMYTH	27,816,575	4,572	\$6,084
087	SOUTHAMPTON	15,602,688	2,721	\$5,734
088	SPOTSYLVANIA	118,444,324	23,425	\$5,056
089	STAFFORD	133,622,558	26,924	\$4,963
090	SURRY	2,448,275	899	\$2,723
091	SUSSEX	6,730,859	1,065	\$6,320
092	TAZEWELL	34,289,128	6,054	\$5,664
093	WARREN	26,002,932	5,401	\$4,814
094	WASHINGTON	34,575,445	7,197	\$4,804
095	WESTMORELAND	8,825,602	1,572	\$5,614
096	WISE	33,384,935	5,959	\$5,602
097	WYTHE	21,434,639	4,114	\$5,210
098	YORK	56,610,156	12,252	\$4,620
101	ALEXANDRIA	32,836,149	13,764	\$2,386
102	BRISTOL	12,004,472	2,171	\$5,529
103	BUENA VISTA	6,409,986	987	\$6,494
104	CHARLOTTESVILLE	13,332,659	4,118	\$3,238
106	COLONIAL HEIGHTS	12,608,202	2,766	\$4,558
107	COVINGTON	5,407,221	921	\$5,871
108	DANVILLE	34,204,712	5,897	\$5,800
109	FALLS CHURCH	5,578,839	2,532	\$2,203
110	FREDERICKSBURG	12,303,412	3,356	\$3,666
111	GALAX	7,094,482	1,268	\$5,595
112	HAMPTON	107,292,254	19,760	\$5,430
113	HARRISONBURG	25,574,363	5,186	\$4,931
114	HOPEWELL	23,183,679	4,001	\$5,794
115	LYNCHBURG	41,551,360	8,113	\$5,122
116	MARTINSVILLE	12,456,833	2,073	\$6,009
117	NEWPORT NEWS	152,015,452	27,892	\$5,450
118	NORFOLK	154,900,972	29,551	\$5,242
119	NORTON	4,306,784	821	\$5,246
120	PETERSBURG	24,418,632	4,085	\$5,978
121	PORTSMOUTH	77,270,348	14,041	\$5,503
122	RADFORD	8,965,102	1,599	\$5,607
123	RICHMOND CITY	108,513,151	21,926	\$4,949

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124	ROANOKE CITY	66,663,043	12,862	\$5,183
126	STAUNTON	12,319,221	2,527	\$4,875
127	SUFFOLK	70,646,814	14,021	\$5,039
128	VIRGINIA BEACH	311,694,970	68,912	\$4,523
130	WAYNESBORO	14,194,177	2,951	\$4,810
131	WILLIAMSBURG	2,412,787	1,027	\$2,349
132	WINCHESTER	18,962,485	4,111	\$4,613
134	FAIRFAX CITY	7,354,621	3,098	\$2,374
135	FRANKLIN CITY	7,150,236	1,166	\$6,132
136	CHESAPEAKE CITY	196,905,704	38,786	\$5,077
137	LEXINGTON	2,895,024	670	\$4,321
138	EMPORIA	6,243,240	1,049	\$5,952
139	SALEM	17,734,065	3,730	\$4,754
142	POQUOSON	9,740,096	2,083	\$4,676
143	MANASSAS CITY	37,863,556	7,008	\$5,403
144	MANASSAS PARK	18,642,354	3,165	\$5,890
202	COLONIAL BEACH	3,250,283	549	\$5,920
207	WEST POINT	4,499,842	840	\$5,357