

Appendix A: Illustrative school division budget reductions

How to interpret the figures

The table estimates the scale of a potential 4% budget contraction by applying that percentage to each division's FY 2025 operating expenditures. It is an illustrative fiscal scenario, not a forecast of participation or actual formula aid losses. A 4% enrollment decline would not automatically reduce each funding source by 4%; actual effects would depend on funding rules and budget decisions.

Arizona's FY 2026 second-quarter ESA [report](#) counts about 41,000 current participants who entered from public schools over fiscal years 2017 through that quarter. That is roughly 4% of its approximately 1.1 million [projected](#) public-school average daily membership. This multiyear comparison informs the scenario; it is not a one-year public-to-private transfer rate.

Four percent is not an upper bound. The federal program has no fixed individual scholarship cap or aggregate national credit cap, creating the potential for larger awards and greater participation than programs with fixed award limits. The extent of that expansion will depend on donations, SGO decisions, eligible costs, and available schools. Greater public-school departures could produce larger fiscal pressures.

Source: [VDOE Superintendent's Annual Report, FY 2025, Table 15, p. 1-3](#); VEA calculations. "State" combines state expenditures and state retail sales and use tax. Figures exclude debt service and capital outlay additions. They include regular day school, food services, summer school, adult education, pre-K, and other education. No inflation adjustment or projection to 2027 is applied.

School division	Local 4%	State incl. sales tax 4%	Federal 4%	Total 4%
Accomack County	\$1,037,187	\$1,932,234	\$471,078	\$3,440,499
Albemarle County	\$9,143,981	\$2,866,113	\$432,137	\$12,442,232
Alleghany Highlands	\$465,587	\$1,296,897	\$257,120	\$2,019,604
Amelia County	\$318,214	\$596,887	\$104,291	\$1,019,392
Amherst County	\$1,373,929	\$1,104,351	\$245,763	\$2,724,043
Appomattox County	\$511,459	\$778,412	\$118,273	\$1,408,144
Arlington County	\$24,541,560	\$4,590,766	\$877,807	\$30,010,133
Augusta County	\$2,194,986	\$3,526,316	\$597,923	\$6,319,225
Bath County	\$309,177	\$108,387	\$59,657	\$477,221
Bedford County	\$1,544,939	\$3,189,613	\$428,661	\$5,163,213
Bland County	\$174,113	\$361,408	\$38,603	\$574,124
Botetourt County	\$1,213,993	\$1,462,458	\$123,123	\$2,799,574

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Brunswick County	\$382,165	\$571,516	\$117,333	\$1,071,014
Buchanan County	\$623,386	\$737,805	\$405,753	\$1,766,944
Buckingham County	\$375,555	\$780,506	\$158,419	\$1,314,480
Campbell County	\$1,791,955	\$2,422,017	\$410,143	\$4,624,115
Caroline County	\$777,957	\$1,654,632	\$275,496	\$2,708,085
Carroll County	\$678,762	\$1,445,880	\$239,299	\$2,363,941
Charles City County	\$322,751	\$131,305	\$52,092	\$506,149
Charlotte County	\$240,934	\$755,545	\$232,758	\$1,229,237
Chesterfield County	\$15,108,464	\$21,006,127	\$2,437,772	\$38,552,363
Clarke County	\$687,176	\$464,504	\$58,424	\$1,210,104
Craig County	\$112,839	\$211,795	\$34,645	\$359,279
Culpeper County	\$1,456,273	\$3,045,010	\$347,822	\$4,849,105
Cumberland County	\$243,352	\$606,851	\$156,031	\$1,006,235
Dickenson County	\$248,537	\$836,466	\$168,833	\$1,253,836
Dinwiddie County	\$738,881	\$1,750,105	\$246,238	\$2,735,224
Essex County	\$311,995	\$403,224	\$76,278	\$791,497
Fairfax County / City	\$111,860,803	\$41,034,011	\$6,817,250	\$159,712,065
Fauquier County	\$4,130,363	\$2,760,051	\$317,930	\$7,208,344
Floyd County	\$341,574	\$600,836	\$95,228	\$1,037,638
Fluvanna County	\$964,301	\$1,104,846	\$125,179	\$2,194,326
Franklin County	\$1,535,397	\$2,016,901	\$475,694	\$4,027,992
Frederick County	\$4,503,324	\$4,778,590	\$461,609	\$9,743,522
Giles County	\$781,900	\$1,031,123	\$216,244	\$2,029,267
Gloucester County	\$1,270,776	\$1,660,964	\$253,642	\$3,185,382
Goochland County	\$1,290,394	\$459,205	\$93,653	\$1,843,252
Grayson County	\$351,063	\$693,451	\$130,487	\$1,175,002
Greene County	\$509,383	\$1,095,574	\$111,947	\$1,716,905
Greensville / Emporia	\$449,689	\$899,546	\$241,615	\$1,590,850
Halifax County	\$949,752	\$1,895,193	\$344,115	\$3,189,059
Hanover County	\$5,382,404	\$4,563,304	\$498,096	\$10,443,804

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Henrico County	\$14,893,695	\$14,764,757	\$2,695,668	\$32,354,120
Henry County	\$865,188	\$3,289,319	\$593,636	\$4,748,143
Highland County	\$124,866	\$89,764	\$17,102	\$231,731
Isle of Wight County	\$1,465,633	\$1,873,485	\$213,340	\$3,552,458
King George County	\$1,007,938	\$1,467,761	\$187,308	\$2,663,006
King & Queen County	\$228,555	\$244,525	\$70,190	\$543,270
King William County	\$436,961	\$781,463	\$83,306	\$1,301,729
Lancaster County	\$515,336	\$193,428	\$83,512	\$792,276
Lee County	\$277,521	\$1,567,951	\$451,781	\$2,297,253
Loudoun County	\$51,340,138	\$21,827,703	\$1,490,112	\$74,657,952
Louisa County	\$1,710,793	\$1,568,371	\$327,698	\$3,606,862
Lunenburg County	\$311,486	\$785,609	\$168,609	\$1,265,703
Madison County	\$447,284	\$491,146	\$106,302	\$1,044,732
Mathews County	\$423,001	\$241,633	\$47,322	\$711,956
Mecklenburg County	\$948,551	\$1,387,784	\$487,328	\$2,823,662
Middlesex County	\$504,908	\$293,974	\$81,810	\$880,692
Montgomery County	\$3,008,281	\$2,961,563	\$311,653	\$6,281,496
Nelson County	\$795,781	\$362,876	\$146,639	\$1,305,295
New Kent County	\$919,922	\$1,032,481	\$122,249	\$2,074,652
Northampton County	\$432,027	\$519,424	\$186,236	\$1,137,686
Northumberland County	\$595,933	\$220,028	\$128,828	\$944,789
Nottoway County	\$429,865	\$753,244	\$359,014	\$1,542,122
Orange County	\$1,140,717	\$1,542,505	\$371,135	\$3,054,357
Page County	\$601,931	\$1,143,749	\$206,730	\$1,952,410
Patrick County	\$371,646	\$958,123	\$131,207	\$1,460,977
Pittsylvania County	\$1,274,090	\$3,119,042	\$551,348	\$4,944,480
Powhatan County	\$1,284,056	\$1,164,769	\$109,849	\$2,558,673
Prince Edward County	\$360,250	\$710,358	\$208,483	\$1,279,091
Prince George County	\$720,156	\$2,506,418	\$402,078	\$3,628,653
Prince William County	\$32,275,613	\$32,971,115	\$4,659,895	\$69,906,623

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Pulaski County	\$746,158	\$1,709,627	\$252,637	\$2,708,422
Rappahannock County	\$475,942	\$118,372	\$40,755	\$635,069
Richmond County	\$228,946	\$535,862	\$80,111	\$844,919
Roanoke County	\$3,749,452	\$4,686,873	\$457,443	\$8,893,768
Rockbridge County	\$728,900	\$776,598	\$141,957	\$1,647,455
Rockingham County	\$3,135,091	\$3,664,689	\$426,976	\$7,226,756
Russell County	\$478,474	\$1,465,853	\$198,221	\$2,142,549
Scott County	\$552,241	\$2,198,913	\$292,897	\$3,044,051
Shenandoah County	\$1,429,257	\$1,942,698	\$273,020	\$3,644,975
Smyth County	\$718,357	\$1,986,825	\$269,551	\$2,974,733
Southampton County	\$404,963	\$1,020,433	\$204,074	\$1,629,470
Spotsylvania County	\$5,501,528	\$8,519,420	\$1,131,936	\$15,152,884
Stafford County	\$7,741,810	\$11,335,012	\$1,135,099	\$20,211,922
Surry County	\$536,805	\$131,069	\$43,670	\$711,545
Sussex County	\$352,303	\$514,753	\$126,384	\$993,440
Tazewell County	\$1,033,546	\$2,033,023	\$390,813	\$3,457,381
Warren County	\$1,250,506	\$1,639,372	\$313,879	\$3,203,757
Washington County	\$1,282,201	\$2,789,606	\$445,970	\$4,517,776
Westmoreland County	\$583,226	\$660,573	\$83,675	\$1,327,474
Wise County	\$614,835	\$2,441,351	\$425,499	\$3,481,686
Wythe County	\$651,562	\$1,502,987	\$276,675	\$2,431,224
York County	\$3,453,321	\$4,101,951	\$733,497	\$8,288,769
Alexandria City	\$11,259,131	\$2,947,626	\$1,145,270	\$15,352,028
Bristol City	\$412,527	\$1,011,091	\$220,212	\$1,643,830
Buena Vista City	\$114,783	\$452,985	\$81,284	\$649,052
Charlottesville City	\$2,794,418	\$888,821	\$279,450	\$3,962,689
Colonial Heights City	\$1,108,008	\$945,367	\$145,802	\$2,199,178
Danville City	\$1,427,520	\$2,902,531	\$718,610	\$5,048,661
Falls Church City	\$2,349,325	\$438,152	\$55,830	\$2,843,307
Fredericksburg City	\$1,198,571	\$932,788	\$478,261	\$2,609,620

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Galax City	\$201,421	\$585,840	\$114,579	\$901,840
Hampton City	\$4,236,823	\$8,375,673	\$1,506,123	\$14,118,619
Harrisonburg City	\$2,093,460	\$2,714,160	\$403,890	\$5,211,510
Hopewell City	\$440,552	\$1,903,965	\$371,868	\$2,716,385
Lynchburg City	\$1,800,225	\$2,860,553	\$1,059,005	\$5,719,783
Martinsville City	\$290,187	\$874,683	\$224,686	\$1,389,556
Newport News City	\$5,911,275	\$10,758,295	\$2,425,912	\$19,095,482
Norfolk City	\$8,333,791	\$10,172,752	\$2,532,286	\$21,038,828
Norton City	\$118,711	\$386,936	\$46,812	\$552,458
Petersburg City	\$434,351	\$2,157,571	\$662,940	\$3,254,861
Portsmouth City	\$3,160,422	\$5,626,783	\$2,166,562	\$10,953,768
Radford City	\$295,370	\$1,415,037	\$90,804	\$1,801,211
Richmond City	\$10,256,236	\$7,104,517	\$3,121,562	\$20,482,315
Roanoke City	\$3,992,826	\$6,165,896	\$1,218,382	\$11,377,104
Staunton City	\$744,233	\$938,096	\$167,511	\$1,849,840
Suffolk City	\$3,141,848	\$5,021,143	\$799,558	\$8,962,549
Virginia Beach City	\$19,384,812	\$19,684,629	\$3,531,011	\$42,600,452
Waynesboro City	\$763,724	\$1,268,174	\$241,201	\$2,273,099
Williamsburg / James City	\$4,479,635	\$2,972,318	\$403,862	\$7,855,815
Winchester City	\$1,465,593	\$1,625,902	\$308,684	\$3,400,179
Franklin City	\$200,748	\$625,195	\$98,710	\$924,653
Chesapeake City	\$12,185,848	\$14,530,161	\$1,806,028	\$28,522,037
Lexington City	\$160,394	\$207,454	\$17,237	\$385,085
Salem City	\$1,009,704	\$1,389,465	\$137,170	\$2,536,340
Poquoson City	\$497,874	\$682,632	\$48,932	\$1,229,438
Manassas City	\$2,355,910	\$3,169,309	\$343,706	\$5,868,925
Manassas Park City	\$676,565	\$1,615,352	\$168,916	\$2,460,832
Colonial Beach Town	\$135,859	\$252,007	\$78,102	\$465,968
West Point Town	\$224,821	\$321,445	\$25,087	\$571,353
Statewide total	\$466,270,278	\$405,766,251	\$69,345,414	\$941,381,943