A Fiscal and Educational Analysis of the Proposed Annexation of Pflugerville ISD into the Austin Community College Taxing District

A thorough deep dive into the November 2026 ballot measure

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Executive Summary

In November 2026, voters in the Pflugerville Independent School District will decide whether the district joins the Austin Community College taxing district. A yes vote creates a new, permanent property tax and, in exchange, removes the $201 per credit hour fee that Pflugerville residents currently pay to attend ACC. This analysis measures both sides of that exchange using the county's official property records, ACC's own enrollment reports and public presentations, and the experience of every other Central Texas community that has faced the same decision.

The principal findings:

The cost. Once annexed, the entirety of Pflugerville ISD would send ACC about $32 million every year. Part of the district already sits inside ACC and already pays about $9.8 million of that. The new tax created by this vote would be paid by the area being annexed: applying ACC's rate to the properties in that area comes to roughly **$26 million per year** before exemptions, and about **$23 million per year** after ACC's exemptions are applied. For a typical home that is around **$416 per year**, every year. There is no end date to the tax, and the amount rises automatically as home values rise. Renters would pay through rent increases. At existing growth rates this area has experienced, the cumulative cost approaches **$1 billion within twenty years**.

The benefit. The only thing the vote changes for students is **removing the $201 per credit hour out-of-district fee** that ACC charges. Tuition is already free for recent PfISD graduates. According to ACC's data, 1,291 Pflugerville residents attend ACC, which equates to fewer than 1 percent of the district's population, this includes hundreds of high schoolers in dual credit or Early College programs who already pay nothing at all and would not be affected by this proposal. Many others hold financial aid larger than the fee being waived. After accounting for that, the real out-of-pocket relief the vote delivers is about $3 million per year.

The exchange, and whether growth improves it. Twenty-three million dollars out for three million back is more than seven dollars of tax for every dollar of relief. We evaluated if increased enrollment growth could close that gap. This analysis used ACC's data to examine every relevant Central Texas community and it's ACC student growth. We evaluated towns that joined the district by election, towns that never joined, and the two halves of Pflugerville ISD itself, which the current boundary already splits the data. The data strongly indicates that enrollment growth follows how fast a town is growing, not whether it is in the district. Never-annexed Hutto nearly doubled its ACC enrollment over four years with no annexation at all, and the in-district and out-of-district halves of Pflugerville ISD grew at the same rate. Realistically modeled, **annexation might add roughly 100 to 330 Pflugerville students**, which still leaves more than five dollars paid for every dollar of relief.

The rest of the picture. ACC's operating tax rate sits at a voter-approved ceiling, but the dollar amount of the bill is not capped, and future rate and bond decisions belong to a district-wide electorate in which **Pflugerville would be a small minority**. The ballot proposal **commits ACC to no campus or facility**, and Pflugerville already sits within nine miles of two ACC campuses. **Cheaper paths to the same result exist**: a local scholarship fund could cover every dollar students actually pay for a fraction of the tax, and publicizing the free programs that already exist addresses the district's real gap, which is participation. Voters rejected this same annexation in 2018, when the tax base was half its current size; every input that has changed since has made the exchange worse.

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1. Background

1.1 The ballot question

The measure asks whether PfISD territory joins the ACC taxing district. Approval has three effects. Property in the annexed territory becomes subject to ACC's ad valorem tax, currently $0.1034 per $100 of taxable value, with no sunset clause, expiration date, or renewal vote. Residents gain in-district status at ACC, which removes the $201 per credit hour out-of-district fee. The territory joins ACC's district-wide electorate for future rate, debt, and governance decisions.

The ballot language contains no commitment by ACC to build or operate any facility in Pflugerville, and approval does not reduce any existing school, city, or county tax.

1.2 The 2018 vote

PfISD voters rejected the same annexation in 2018. The district's taxable base was then $13.6 billion, the median home was valued at $266,500, and the projected tax on that median home was about $269 per year. The district's value has roughly doubled since, so the same rate now raises roughly twice the dollars from the same territory.

1.3 What has changed since 2018

One program that did not exist in 2018 now shapes the picture. ACC's Free Tuition Pilot makes tuition free for PfISD graduating classes of 2024 through 2028, leaving the out-of-district fee as the only remaining charge for those students. Dual-credit high school courses, for which ACC waives tuition and fees for eligible service-area students, were available in 2018 and are not new. Pflugerville's Early College High School, which opened at

Pflugerville High School in 2025 and lets students earn college credit at no cost, is new; its enrollment is currently capped at 100 students.

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2. Data and Methodology

2.1 Plain-language description

The core of this analysis is the Travis Central Appraisal District's official 2026 appraisal roll, the same database used to generate tax bills. The roll contains one record for every property and every taxing entity that taxes it, including the value each entity taxes and the exemptions each entity grants on that property. We extracted every record belonging to Pflugerville ISD (62,489 parcels) and every record belonging to Austin Community College, then matched them by property.

That matching answers two questions directly. First, which PfISD properties are already inside ACC's district and paying ACC tax today. Second, what values and exemptions apply to the properties that are not.

For the properties not yet in ACC, the roll tells us what ACC would tax before exemptions, but not what ACC's exemptions would remove, since ACC has never taxed them. We therefore calculated each parcel's ACC taxable value by starting from its PfISD taxable value, adding back the exemptions that are specific to school districts (the large school homestead exemption and school senior exemptions, which ACC does not offer), and subtracting ACC's own published exemptions (a general homestead exemption of the greater of $5,000 or 1% of value, and an additional $75,000 for seniors and disabled homeowners). Exemptions that apply identically to every taxing unit, such as those for churches, government property, disabled veterans, and pollution control, carry through automatically in this approach, as does the state's homestead appraisal cap.

To test whether this calculation is reliable, we applied the same formula to the 13,362 PfISD parcels ACC already taxes, where the roll contains ACC's actual taxable values, and compared. The model reproduced ACC's real figures within **0.67 percent**. In other words, the method was checked against ground truth before being applied to the properties in question.

2.2 Verification of the underlying data

Our parcel-level sums for PfISD match the appraisal district's official entity totals file to the dollar: taxable value of $26,615,223,753, market value of $37,336,790,367, and 62,489 records. This confirms complete coverage and correct parsing of the roll.

2.3 Formal specification

For parcel *i* not currently in ACC, with PfISD-record values taxable T, assessed A, homestead exemption HS, over-65 exemption O, and disabled-person exemption D:

ACC taxable = max(0, T + HS + O + D − [if HS>0] max($5,000, 0.01·A) − [if O>0 or D>0] $75,000)

Fully exempt parcels (T = 0 with no homestead or senior record) remain at zero. Freeport exemptions granted by PfISD ($147 million on the relevant parcels) are treated as honored by ACC, the assumption that best fit the validation data and the one that produces the lower, more conservative levy estimate. The levy equals the summed ACC taxable value multiplied by 0.001034. Validation on the 13,362 in-ACC parcels: modeled $9.40 billion against actual $9.46 billion, an error of −0.67 percent. Sensitivity runs using a larger senior exemption and the opposite freeport assumption kept the resulting levy between $21.9 million and $22.6 million.

2.4 Other sources

Benefit-side figures come from ACC's own materials wherever possible: the Fall 2025 enrollment count and household tax costs from ACC's public hearing presentation (Exhibits A through D), dual-credit enrollment from ACC's Fact Book Fall 2025 (Exhibit E), fees and exemptions from ACC's published schedules and catalog, and financial aid shares from federal IPEDS data as reported through College Navigator. Williamson County figures come from the Williamson Central Appraisal District's 2025 Annual Report. Each figure is cited where used, and the ACC presentation slides referenced here are attached as exhibits.

The enrollment analysis in Section 6 additionally draws on three ACC Fact Book Fall 2025 tables: Student Headcount by Zip Code (Fall 2021 through 2025), Dual Credit Enrollment by School District, and Early College High School Enrollment by High School, together with ACC's published annexation election records and Lockhart ISD planning records. One measurement caveat applies to that analysis: ZIP codes do not align exactly with school district or taxing district boundaries, so composition adjustments that subtract district-level program counts from ZIP-level totals carry bounded error, and the 78660 ZIP approximates but does not exactly equal the not-yet-annexed portion of PfISD. Directions of findings are robust to this error; point estimates carry it.

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3. Current Conditions in the District

Any evaluation of the proposal has to start from what already exists, because the value of annexation is the difference between conditions with it and without it.

3.1 A substantial share of PfISD already pays ACC tax

The parcel matching shows that 13,362 of PfISD's 62,489 parcels, about 21 percent, are already inside ACC's taxing district. These are concentrated in the portions of the school district annexed by the City of Austin. They hold $11.27 billion in assessed value, carry $9.46 billion in ACC taxable value, and pay approximately $9.8 million per year to ACC now. That payment continues whether or not the November measure passes.

3.2 Tuition is already free for recent graduates

Under the Free Tuition Pilot, PfISD graduates in the classes of 2024 through 2028 pay no tuition at ACC. The pilot explicitly does not cover the $201 per credit hour out-of-district fee. For this population, the fee is the entire remaining price of attendance, and the fee is what the annexation vote is about.

3.3 Very few residents of Pflugerville are students at ACC

ACC's hearing presentation states Pflugerville Fall 2025 enrollment at 1,291 students (Exhibit B), against a district population of approximately 187,685. Fewer than 1 percent of residents are enrolled in any given semester. ACC's presentation of PfISD direct-to-college data (Exhibit C) shows that among 2024 graduates, 20 percent enrolled at ACC, 31 percent enrolled at other institutions, and 48 percent were not found in higher education records at all.

3.4 Some PFISD ACC students already pay no fees

ACC's Fact Book Fall 2025 reports 180 PfISD dual-credit students, a figure essentially unchanged since 2021 (Exhibit E). Pflugerville's Early College High School enrolls roughly 97 students, also at no cost. Both groups take credit courses and therefore appear in enrollment counts, while generating no fee revenue and receiving no financial change from annexation. In addition, the Harmony Science Academy charter campus in Pflugerville has operated as an Early College High School since Fall 2021, enrolling 54 students in Fall 2025, also at no cost.

3.5 Financial aid already in place

Federal IPEDS data for ACC show approximately 27 percent of all undergraduates receiving grant or scholarship aid. Among first-time, full-time students, 38 percent receive federal grant aid averaging $6,608. The average grant exceeds the typical Pflugerville student's annual fee bill, calculated below at $3,337. Loan-inclusive aid packages are sometimes cited in public discussion; loans are explicitly excluded throughout this analysis because they defer costs rather than remove them.

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4. Cost Analysis

4.1 The ACC tax on PfISD property

Once annexed, all property inside Pflugerville ISD would pay ACC approximately **$32.3 million per year**. The full picture across the district's 62,489 parcels:

	Parcels	Assessed value	ACC exemptions	ACC taxable	Tax at $0.1034
Already in ACC (paying	13,362	$11,268,759,505	−$1,805,142,605	$9,463,616,900 (actual)	≈ $9.79M

	Parcels	Assessed value	ACC exemptions	ACC taxable	Tax at $0.1034
now)					
Not yet in ACC	49,127	$24,690,374,971	−$2,940,822,458	$21,749,552,513 (modeled)	≈ $22.49M
All PfISD property	62,489	$35,959,134,476	−$4,745,965,063	$31,213,169,413	≈ $32.3M

The 13,362 parcels already inside ACC's district pay $9.8 million per year today, and that continues regardless of the vote. The annexation itself newly taxes the remaining 49,127 parcels, with a combined appraised value of $25,028,123,672. ACC's rate of $0.1034 per $100 applied to that value, before exemptions, comes to roughly **$26 million per year**.

ACC's exemptions then apply: a general homestead exemption of the greater of $5,000 or 1 percent of value, an additional $75,000 for senior and disabled homeowners, the exemptions state law applies to every taxing unit, and the state homestead appraisal cap. Together these remove approximately $3.3 billion of value, leaving an ACC taxable base for Travis County of $21.75 billion. **The new tax the vote would trigger without including Williamson County parcels is approximately $22.5 million per year**.

Step	Value	Tax at $0.1034
Newly annexed area, appraised value	$25,028,123,672	≈ $25.9M
Less ACC exemptions and homestead cap	−$3,278,571,159	−$3.4M
Newly annexed area, ACC taxable value	$21,749,552,513 (modeled)	≈ $22.5M

Pflugerville ISD also includes a small Williamson County portion, approximately 195 single-family homes with a median appraisal near $627,000 per the Williamson CAD 2025 Annual Report (likely closer to the $407K Travis County parcel average), contributing an estimated $150,000 to $300,000 per year of additional levy. The full-district increase is approximately $22.7 million, **rounded to $23 million** in summary figures.

4.2 Cost per household

ACC's hearing presentation calculated household costs using the average annexed-area home value of $407,524 (Exhibit A): $416 per year for a regular homestead, $339 for a senior or disabled homestead, and $421 for a commercial property of equal value. Our independent calculation at the district's roughly $390,000 median produces about $398 per year.

Home value	Estimated annual ACC tax
$300,000	≈ $305
$390,000 (median)	≈ $398
$407,524 (average, per ACC)	$416 (ACC's figure)
$450,000	≈ $460

Home value	Estimated annual ACC tax
$550,000	≈ $564

Renters are affected indirectly. Property tax increases on rental housing pass substantially into rents over time, so the tax reaches nearly all district residents rather than homeowners alone.

4.3 The obligation grows over time

The tax is levied on appraised value, so the dollar amount rises with property values even if the rate never changes. At 5 percent annual value growth, the $23 million levy reaches about $35.7 million in year ten, with cumulative ten-year collections of roughly $289 million and twenty-year collections near $760 million. At 7 percent growth, the twenty-year cumulative figure approaches $943 million. The district's actual history exceeds both assumptions: PfISD's base roughly doubled between 2018 and 2026, an average growth rate above 8 percent per year.

4.4 The tax rate and its limits

ACC's rate has two components. The maintenance and operations portion is subject to a voter-approved ceiling of $0.0900 per $100, set by district voters in 1986 and raised to its current level in 2003, and the board currently levies at that ceiling. Raising the ceiling requires a district-wide election. The remainder of the $0.1034 rate services voter-approved debt, and that component moves with bond programs that are likewise approved district-wide.

Three observations follow. The rate ceiling is real and constrains the board. The dollar levy is not capped, because it grows with appraised values regardless of the rate, which is where the doubling since 2018 came from. And both the ceiling and future bond authorizations are decided by ACC's full electorate, in which newly annexed Pflugerville voters would be a small minority.

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5. Benefit Analysis

5.1 What the fee costs students today

ACC's published rates are $85 per credit hour for in-district students and $286 for out-of-district students, a difference of $201 per hour. ACC's own tuition comparison at the hearing, sourced to the Texas Higher Education Coordinating Board, presents the same gap on an annual basis: $2,550 in-district against $8,580 out-of-district for a full-time year (Exhibit D). That comparison also shows ACC carrying the largest out-of-district premium among the peer institutions on its own slide; Temple College's full out-of-district year, at $6,300, costs less than ACC's.

Per student, the fee depends on course load:

Course load	Hours per year	Annual out-of-district fee
Average Pflugerville ACC student	16.6	$3,337
Full-time minimum (12 hours per semester)	24	$4,824
Full class load (15 hours per semester)	30	$6,030

The 16.6-hour average reflects that most community college students attend part time. A student carrying a full load on an on-time graduation pace pays $6,030 per year in fees, the figure consistent with ACC's own $8,580 minus $2,550 annual comparison.

5.2 The gross value of eliminating the fee

Multiplying enrollment by average load by the fee gives the maximum annual value of the fee elimination: 1,291 students × 16.6 hours × $201 = **$4.31 million per year**. This is a ceiling; it assumes every counted student pays the full fee on every hour.

That assumption is contradicted by ACC's own enrollment data. The 180 dual-credit students in ACC's Fact Book and the roughly 97 Early College High School students pay no fees at all. At typical dual-credit course loads their waived fees amount to an estimated $400,000 to $600,000 per year, which brings the ceiling down to approximately **$3.7 to $3.9 million**.

5.3 Out-of-pocket relief after existing aid

For the approximately 27 percent of students whose grant aid (averaging about $6,600) already exceeds the typical annual fee of $3,337, the fee elimination relieves their aid budgets rather than their own spending. Netting that out:

1,291 × $3,337 × (1 − 0.27) ≈ $3.14 million per year

Applying the same aid share to the dual-credit-corrected ceiling gives a range of roughly $2.7 to $2.9 million. This analysis uses **$3 million per year** as the summary figure, which sits at the generous end of the supportable range. The 27 percent aid share is an ACC district-wide figure rather than a Pflugerville-specific one, and treating aid recipients as fully covered is a stated simplification; both choices are disclosed here and neither changes the order of magnitude.

5.4 The comparison

The new tax is approximately $23 million per year. The realized fee relief is approximately $3 million per year. Computed from unrounded figures ($22.7 million against $3.14 million), the ratio is about **7.2 to 1**: more than seven dollars of new tax for each dollar of fee relief actually felt by students. Using the dual-credit-corrected benefit, the ratio is closer to 8 to 1. For each household, the comparison is a permanent $398 to $416 per year against fee relief flowing to roughly one thousand fee-paying students district-wide.

6. Enrollment Effects of Annexation

The cost-benefit comparison in Section 5 is computed on the current student population. If annexation itself causes enrollment to grow, the benefit grows with it, so a complete evaluation requires an estimate of the enrollment effect. The available evidence is the enrollment history of every Central Texas community in ACC's own Fall 2025 Fact Book: four communities annexed by election (Round Rock 2008, Elgin 2010, Hays 2010, Lockhart 2024), long-standing in-district communities, never-annexed communities that pay full out-of-district fees, and the two halves of Pflugerville ISD itself, which the current district boundary already splits. This section uses all of it.

6.1 Enrollment growth across communities, 2021 to 2025

The Fact Book's ZIP-level series permits a four-year growth comparison across communities of every district status:

Community (ZIP)	Status	Enrollment 2021 → 2025	Growth
Hutto (78634)	Never annexed; pays full fee	181 → 342	+89.0%
Jarrell (76537)	Never annexed	119 → 229	+92.4%
Liberty Hill (78642)	Never annexed	159 → 328	+106.3%
Georgetown (78626/28)	Never annexed	649 → 949	+46.2%
Pflugerville (78660)	Never annexed	1,039 → 1,291	+24.3%
Taylor (76574)	Never annexed	61 → 49	−19.7%
Buda (78610)	In district (Hays, 2010)	679 → 1,209	+78.1%
Kyle (78640)	In district (Hays, 2010)	1,278 → 1,920	+50.2%
Elgin (78621)	In district (2010)	505 → 878	+73.9%
Manor (78653)	In district	817 → 1,439	+76.1%
Round Rock (region)	In district (2008)	5,063 → 6,134	+21.2%
Cedar Park (78613)	In district	1,853 → 2,145	+15.8%
Leander (78641)	In district	1,696 → 2,581	+52.2%

Austin/PfISD (78753)	In district	953 → 1,164	+22.1%
Austin/PfISD (78754)	In district	580 → 785	+35.3%

Two observations follow directly. Growth rates in never-annexed communities span −20 to +106 percent, and in in-district communities +16 to +78 percent; the two distributions overlap almost completely. The fastest-growing enrollments belong to the fastest-growing exurbs regardless of status: Liberty Hill, Jarrell, and Hutto pay full fees and outgrew nearly every in-district community. Over a four-year horizon, district status does not separate the data; population growth does.

The Pflugerville ISD rows deserve particular attention because the district boundary already runs through the community. The Austin-annexed portions (78753, 78754) have paid ACC taxes and enjoyed in-district rates throughout the period; the 78660 portion has paid the $201 fee. Growth was 22.1 and 35.3 percent on the in-district side and 24.3 percent on the out-of-district side. The same community, split by the tax boundary, grew at essentially the same rate on both sides. Enrollment levels per resident run higher in the in-district ZIPs, but those areas differ in income, housing stock, and demographics, so the level comparison is confounded; the growth comparison is the cleaner test, and it shows no boundary effect.

6.2 The four annexation elections

Four communities entered the district by election during the period for which responses are documented. Their first-fall enrollment responses (Exhibit B) form a clear gradient:

Community	Annexed	First-fall response	Approx. distance to nearest ACC campus	Growth through Fall 2025
Round Rock	May 2008	+33%	~10 miles	+505% (17 years)
Hays	Nov 2010	+39%	~15 miles	+211% (15 years)
Elgin	Nov 2010	+58%	~20 miles	+223% (15 years)
Lockhart	Nov 2024	+95%	~30 miles	+95% (1 year)

The first-year response rises with distance from existing campuses: the least served community responded most. Two era differences matter for interpretation. The 2008 and 2010 events occurred before ACC's Free Tuition Pilot existed, so annexation then delivered a community's entire price reduction at once. And the long-run columns span 15 to 17 years of rapid regional population growth; Section 6.1 shows comparable growth in never-annexed communities over recent years, so the long-run figures measure the growth of the towns at least as much as any annexation effect. Round Rock, 17 years in district, grew 21 percent over 2021 to 2025 while never-annexed Hutto grew 89 percent.

6.3 Lockhart in detail

Lockhart is the only annexation event recent enough for the Fact Book to expose its composition, which makes it the one event that can be decomposed rather than taken as a single number:

Component	Fall 2024	Fall 2025	Change
Total, ZIP 78644	176	343	+167 (+95%)
Dual credit (Lockhart ISD)	96	118	+22
Early College High School (Lockhart HS)	0	68	+68
Non-high-school students (residual)	80	157	+77 (+96%)

Ninety of the 167 additional students, 54 percent of the increase, are high school students in programs where ACC waives tuition and fees entirely; they pay nothing before or after annexation. The fee-relevant increase is the 77 non-high-school students, and the full non-high-school population's fees at average course load (157 × 16.6 hours × $201) total approximately $524,000 per year. Lockhart ISD began planning its Early College High School in 2021 and received a $150,000 planning grant for it, three years before the November 2024 election; its 68 students, 41 percent of the headline increase, reflect a school district initiative on its own timeline rather than an effect of the tax vote.

The Fall 2024 count (September 2024) precedes the November 2024 election, giving a clean pre-period. Dual credit was already growing rapidly before annexation: 36, 49, 78, 96 across 2021 to 2024, a 167 percent three-year increase, against 23 percent in the annexation year; the pre-existing trend continued and, in percentage terms, slowed. Non-high-school enrollment, by contrast, was flat for four years (72, 80, 61, 80) and then rose 96 percent. The adult jump is the genuine annexation-year signal.

Three forces produced that jump simultaneously and cannot be separated in the data: the price of attendance fell from $286 to $85 per credit hour, with the fee also disappearing for Free Tuition Pilot participants; ACC began holding classes physically in Lockhart for the first time, four general education courses at Lockhart High School starting February 2025, in a community roughly 30 miles from the nearest campus; and the election and launch generated sustained local publicity. A 96 percent response to a roughly 70 percent price reduction implies an arc elasticity near 1.0, several times the community college demand elasticities in the economics literature, which cluster around 0.2 to 0.5. The excess over a pure price response is most consistent with the access and publicity components, which were available to Lockhart because it was severely underserved. This reading also fits the cross-event gradient in Section 6.2: the response scales with the size of the access gap being closed.

6.4 Projection for Pflugerville

The projection treats each component of enrollment separately, using the full set of comparisons.

Dual credit is free throughout the district and has been flat in Pflugerville ISD for five years (180, 193, 183, 157, 180); in Lockhart it grew along a pre-existing trend that annexation did not accelerate; the projected effect of the vote is approximately zero, with zero fee relevance in any case.

Pflugerville's Early College equivalents already exist (the PHS ECHS, opened 2025 and capped at 100, and the Harmony charter ECHS since 2021), on their own timelines as in Lockhart; projected effect of the vote, approximately zero.

Pflugerville sits 8 to 9 miles from two existing ACC campuses, so no local-classes access event comparable to Lockhart's is available to occur; the gradient in Section 6.2 shows Pflugerville's access gap is smaller than that of any community in the event data, including Round Rock's in 2008.

The Free Tuition Pilot, a larger price reduction than the fee elimination at issue, reached Pflugerville graduates beginning Fall 2024, and the observed responses in 78660 were 5.9 percent (2024) and 2.3 percent (2025); the population most responsive to price has already received its price cut, with a modest measured response.

Annexation cuts the adult rate from $286 to $85 per hour and removes the fee for pilot participants, the same per-hour change every annexed community received; literature elasticities of 0.2 to 0.5 imply a 10 to 20 percent response in the fee-paying population before any publicity effect.

Of the 1,291 students in 78660, an estimated 987 are fee-paying non-high-school students, after removing dual credit (180 district-wide, an estimated 85 percent residing in 78660), the Harmony ECHS (54), and the PHS ECHS cohort (approximately 97). Each scenario below applies a first-year growth rate to that base and, generously, credits every induced student with the full average fee ($3,337) as benefit, although induced students by definition were not paying it. Existing-student relief is held at $3.14 million; the new tax at $22.7 million.

Scenario	Anchor	Induced students	Added benefit	Total benefit	Ratio
Low	Price elasticity alone (0.2–0.5 on the fee reduction)	≈ +100	≈ $0.33M	≈ $3.5M	6.5 to 1
Central	Elasticity plus publicity, scaled below Round Rock 2008 to reflect the already-delivered free tuition event	≈ +200	≈ $0.66M	≈ $3.8M	6.0 to 1
High	Full Round Rock 2008 response (+33%), the closest analog by distance and scale	≈ +330	≈ $1.09M	≈ $4.2M	5.4 to 1

Round Rock in 2008 is the most defensible analog: a large, comparatively close-in suburb whose annexation preceded any campus of its own, responding 33 percent to a full price cut delivered all at once. Pflugerville is closer to campuses than Round Rock was, and part of its price cut has already been delivered and responded to, which is why the central scenario sits below the Round Rock figure. Break-even requires roughly 7,000 induced full-fee-equivalent students, more than seven times the current fee-paying population and beyond any response in the data. Enrollment growth, measured with the district's own data and credited generously, cannot close a meaningful fraction of the gap between the annexation's cost and its benefit.

7. Alternatives

The corrected benefit figure defines the scale of the underlying problem: roughly one thousand fee-paying students with combined out-of-pocket fees near $3 million per year. Several approaches address that problem at or below that cost.

7.1 A local scholarship fund

The Pflugerville Education Foundation already operates scholarship programs. A dedicated fund for community college fees would direct every contributed dollar to students, would let residents who support the annexation's goals contribute the equivalent of the tax voluntarily, and would require no election, no taxing entity, and no permanent obligation. Full coverage of all current out-of-pocket fees is a roughly $3 million per year undertaking; meaningful coverage of high-need students is far smaller. This is the least expensive and most targeted path to the same student outcome.

7.2 Publicity for the free programs that already exist

ACC's own data show the district's larger problem is participation, not price: 48 percent of PfISD's 2024 graduates were not found in higher education at all (Exhibit C), while tuition is free for recent graduates, dual credit is free for current high schoolers, and free and low-cost workforce training programs are open to adult residents. A sustained local effort to publicize these programs costs a small fraction of one year's annexation tax and addresses the gap the data actually show. Older residents in particular can access workforce training today at little or no cost, and awareness of those options is a precondition for any of the proposal's claimed workforce benefits regardless of how the vote goes.

7.3 Partnership with a nearby institution

Texas Education Code section 130.0081 authorizes agreements between municipalities and junior college districts. Temple College operates the East Williamson County Higher Education Center in Hutto, about eight to ten miles from Pflugerville, funded by Hutto-area property owners through a dedicated local taxing unit. That arrangement demonstrates, within this county, that a community can expand college access without joining a college district, and Temple's out-of-district cost is lower than ACC's per ACC's own comparison (Exhibit D).

7.4 Targeted public funding tools

Narrower public mechanisms exist that would not create a permanent tax, including community development block grant funds applied to scholarship reimbursement, economic development reimbursement of specific courses that qualify as workforce training, and municipal fee-offset programs. Each involves statutory eligibility requirements and, for any city-funded option, budget tradeoffs of its own.

7.5 Reversibility

A no vote preserves all of the above options, including a future yes vote if circumstances change. A yes vote forecloses the alternatives and creates an obligation with no expiration mechanism. Where outcomes are uncertain, the reversible path preserves the most value.

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8. Additional Factors

Governance and representation. Annexed territory joins ACC's electorate for trustee elections, rate ceiling elections, and bond authorizations. Pflugerville's voters would constitute a small minority of that electorate. The measure therefore exchanges the district's current direct control over whether to pay ACC taxes for a minority share of control over how much.

Facilities. The ballot contains no commitment to any Pflugerville facility, and geographic access to community college already exists: Pflugerville sits within roughly eight to nine miles of two ACC campuses and a similar distance from Temple College. The communities where ACC has developed or begun developing local facilities after annexation, such as Elgin and Lockhart, were roughly 20 to 30 miles from the nearest existing campus, and Lockhart's permanent facility remains in development a year after its vote; Pflugerville is already well served by comparison. ACC was already set to deliver programming through PfISD's existing Career and Technical Education center, a facility Pflugerville taxpayers have already paid for, so that use is not something the vote creates. Any future campus would be a separate, discretionary decision of ACC's board and is unlikely absent a major increase in enrollment to justify it. Evaluations of the measure should price what it commits to, which is the tax, rather than what it might later enable.

Monthly framing. ACC's presentation states the homestead cost as $34.67 per month (Exhibit A). The monthly figure is accurate and is worth translating: $416 per year, on approximately 62,500 properties, indefinitely, with the amount rising as values rise. Both framings describe the same obligation; the analysis in section 4.3 shows what that obligation accumulates to.

The 2018 precedent. Voters rejected this annexation when the district's value was half its current level and before ACC's free tuition pilot existed. Dual credit was already available for free in 2018; the newer free option is Pflugerville's Early College High School, which opened in 2025. Each input that has changed since then has raised the cost side or shrunk the benefit side of the exchange.

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9. Limitations

The exemption model validates within 0.67 percent on the parcels ACC already taxes, a set that skews commercial; its accuracy on the more residential remainder is an inference, though the arithmetic is identical. The 27 percent aid share is district-wide rather than Pflugerville-specific. Dual-credit students typically take about two courses per semester, on the order of 12 credit hours per year and up to roughly 36 if free summer courses are included, so removing them from the 1,291 count also removes the hours associated with them; whether that materially changes the 16.6-hour average is not yet known, and the actual credit hours taken by students in the annexed areas have been requested through a public information request. The overlap between the Fact Book's district-based dual-credit count and the ZIP-based enrollment figure is not exact. Williamson County enters as a bounded allowance rather than parcel data. The rate structure description in section 4.4 should be confirmed against ACC's current tax-rate notice. The statutory eligibility of the tools in section 7.4 is unverified. Program rules, including pilot funding beyond the class of 2028, may change.

For the enrollment analysis in Section 6: ZIP-to-district boundary mismatch affects the Lockhart residual and the Pflugerville fee-paying base estimate; the pending public information request for actual counts and credit hours in the annexed territory will resolve the Pflugerville side. The 85 percent assumption for dual-credit residency in 78660 is stated, not measured. Adjacent Lockhart ISD ZIPs (Dale, Maxwell) also grew sharply in the annexation year; they cannot be composition-adjusted with published data and do not change any finding's direction. Campus distances are approximate. Demand elasticities are drawn from the general community college literature rather than estimated locally. Lockhart reflects a single post-annexation year, and first-fall response figures for the 2008 and 2010 events come from ACC's published comparison and could not be independently decomposed.

Resolving any of these moves the conclusion in one direction or leaves it unchanged: verified dual-credit data lowers the benefit, Williamson parcel data raises the cost, and rate or value increases raise the cost.

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10. Conclusion

Under annexation, property inside Pflugerville ISD would pay ACC approximately $32 million per year in total. The vote itself newly taxes $25 billion in appraised property value, roughly $26 million per year at ACC's current rate before exemptions and approximately $23 million per year after ACC's exemptions apply. The realized benefit, after accounting for students who already pay no fees and aid that already covers the fee, is approximately $3 million per year. That is a permanent, compounding obligation of more than seven dollars for each dollar of realized relief, purchased in exchange for a fee waiver, with no facility commitment, no reduction in any existing tax, and no expiration. Modeled against every community in ACC's own data, annexation-induced enrollment growth in Pflugerville ranges from roughly 100 to 330 students, leaving the exchange no better than five to one. Lower-cost paths to the same student outcome exist and remain available only if the measure fails. On the evidence assembled here, the exchange is materially worse than the one district voters declined in 2018.

Sources

1. Travis Central Appraisal District, 2026 Appraisal Roll, Legacy 8.0.33 export (July 8, 2026): appraisal entity information and entity totals files.
2. ACC public hearing presentation, July 2026 (attached): Exhibit A, "ACC Tax Rate" (average PfISD home value $407,524; annual costs $416 homestead, $339 senior/disabled, $421 commercial); Exhibit B, "Education Snapshot" (Pflugerville Fall 2025 enrollment 1,291; post-annexation enrollment comparisons for Round Rock, Elgin, Hays, Lockhart); Exhibit C, "Education Snapshot: Pflugerville ISD Direct-to-College Enrollment Rates" (2015-2024); Exhibit D, "Tuition Rates: Comparison" (THECB-sourced annual tuition, in-district and out-of-district, for ACC, Texas State Technical College, Temple College, Alamo Colleges, Dallas College District).
3. ACC Fact Book, Fall 2025 (attached as Exhibit E): Dual Credit Enrollment by School District, Fall 2021-2025 (Pflugerville ISD: 180, 193, 183, 157, 180).
4. ACC Fact Book, Fall 2025: Student Headcount by Region and Zip Code, Fall 2021–2025; Early College High School Enrollment by School District by High School, Fall 2021–2025 (basis of the Section 6 enrollment analysis).
5. Austin Community College, adopted FY2025-26 tax rate ($0.1034 per $100; maintenance and operations component $0.0900 at the voter-approved ceiling).
6. ACC Tax Office, published exemptions (general homestead of the greater of $5,000 or 1 percent; additional $75,000 for over-65 and disabled homeowners).
7. ACC Catalog, Free Tuition Pilot Program (graduating classes 2024-2028; out-of-district fee of $201 per credit hour not covered).
8. ACC published tuition and fee schedule (in-district $85 per hour; out-of-district $286 per hour).
9. ACC Dual Credit Programs (service-area tuition and fee waivers; Early College High School cost coverage).
10. Pflugerville ISD, Early College High School FAQ (ECHS opened at Pflugerville High School in 2025; enrollment capped at 100 students): pfisd.net/our-schools/special-programs/early-college-high-school/echs-faq. PfISD Dual Credit presentation (dual-credit course loads and costs).
11. IPEDS / College Navigator, financial aid statistics for ACC (grant receipt shares and average awards, bases as labeled in section 3.5).
12. Williamson Central Appraisal District, 2025 Annual Report (Pflugerville ISD Williamson-only residential counts; East Williamson County Higher Education Center taxing unit).
13. Texas Education Code section 130.0081; Pflugerville Education Foundation scholarship programs.
14. Pflugerville ISD 2018 annexation materials and contemporaneous reporting (2018 taxable value, median home value, projected tax, election outcome).
15. ACC published annexation election records and enrollment comparisons (Round Rock 2008; Elgin and Hays 2010; Lockhart 2024).

16. ACC Newsroom: “ACC Expands Access in Lockhart, Offering First Classes in February” (Feb. 2025); “One Year Later: ACC Enrollment Surges in Lockhart” (Nov. 2025); “ACC Opens Lockhart Training Center” (Jan. 2026).
17. Lockhart ISD Early College High School planning records ($150,000 planning grant, 2021).
18. Community college demand elasticity literature (arc elasticities of 0.2–0.5), as a stated modeling input for Section 6.4.

Exhibits A through E are photographs of ACC’s public hearing slides and Fact Book page

Exhibit A

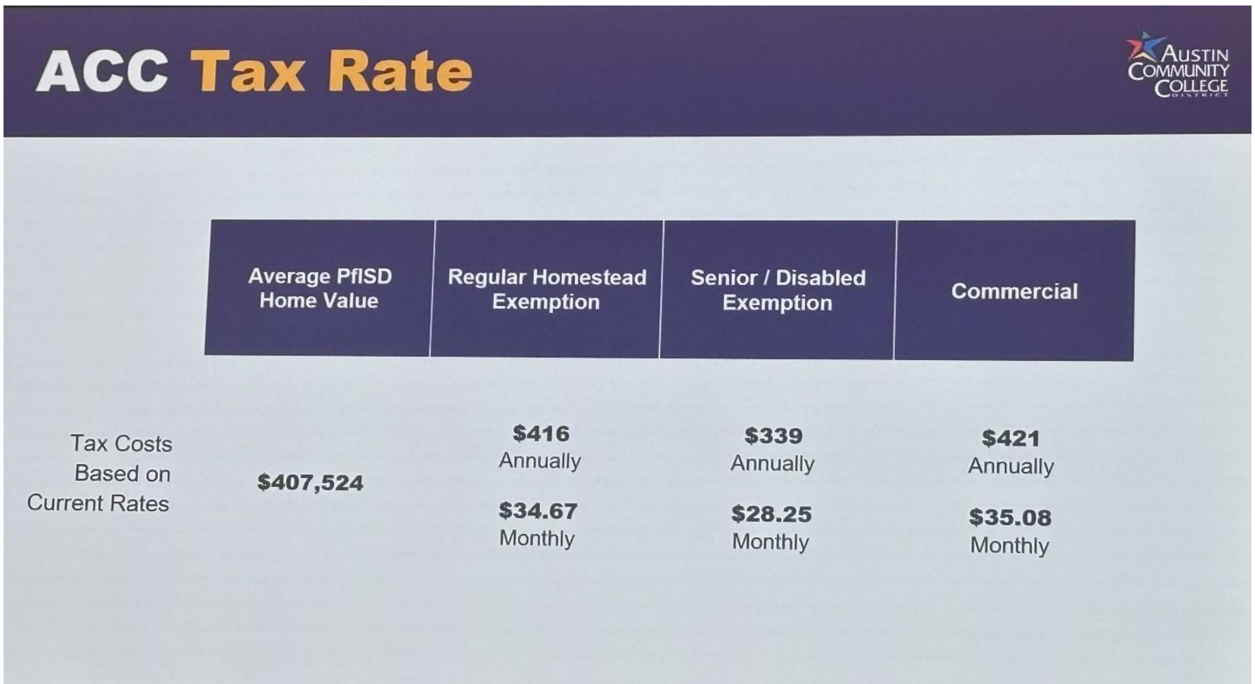
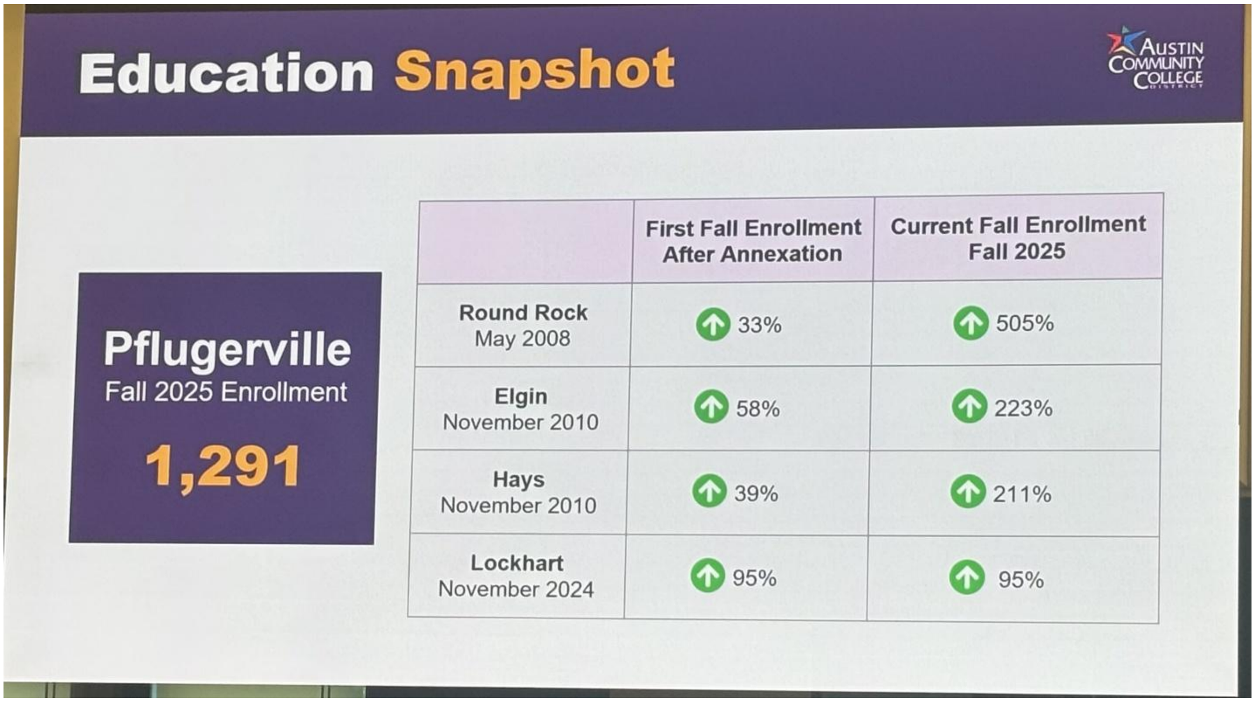


Exhibit B



	First Fall Enrollment After Annexation	Current Fall Enrollment Fall 2025
Round Rock May 2008	33%	505%
Elgin November 2010	58%	223%
Hays November 2010	39%	211%
Lockhart November 2024	95%	95%

Exhibit C

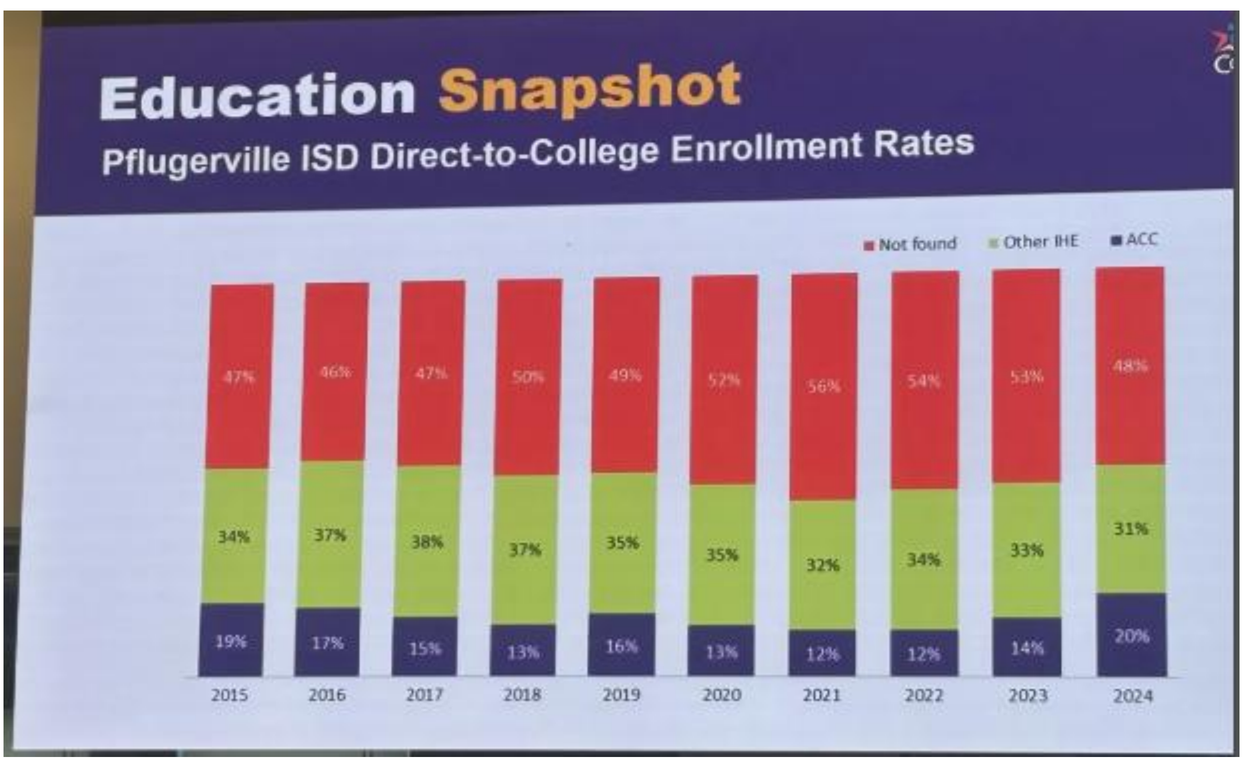


Exhibit D

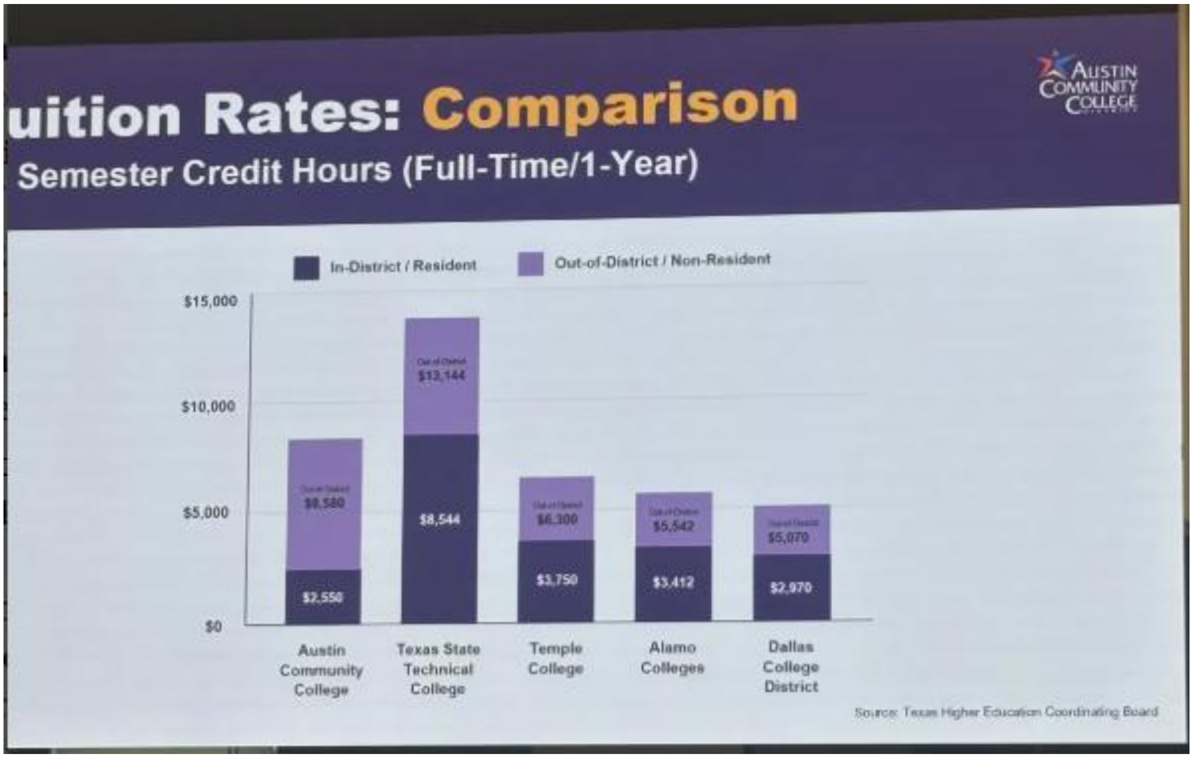


Exhibit E

Austin Community College

Fact Book Fall 2025

FACT BOOK FALL 2025

Dual Credit[1] Enrollment by School District
Fall 2021 - 2025

School District	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	21-25 % chg
Austin ISD	724	760	814	918	854	18.0%
Bastrop ISD	283	270	272	271	266	-6.0%
Blanco ISD	19	2	3	0	0	-100.0%
Del Valle ISD	68	64	38	54	36	-47.1%
Dripping Springs ISD	269	322	323	234	199	-26.0%
Eanes ISD	10	13	10	20	21	110.0%
Elgin ISD	2	4	11	4	43	2,050.0%
Georgetown ISD	200	164	190	258	247	23.5%
Hays CISD	128	157	224	274	247	93.0%
Jarrell ISD	68	58	86	81	99	45.6%
Johnson City ISD	1	3	16	17	19	1,800.0%
Lago Vista ISD	3	2	4	1	0	-100.0%
Lake Travis ISD	75	111	120	70	68	-9.3%
Leander ISD	1,129	1,067	1,075	931	780	-30.9%
Liberty Hill ISD	52	10	30	52	75	44.2%
Lockhart ISD	36	49	78	96	118	227.8%
Luling ISD	27	38	39	26	22	-18.5%
Manor ISD	80	85	94	97	90	12.5%
Pflugerville ISD	180	193	183	157	180	0.0%
Prairie Lea ISD	5	0	1	1	0	-100.0%
Round Rock ISD	758	698	691	737	740	-2.4%
San Marcos CISD	77	68	39	2	1	-98.7%
Smithville ISD	66	71	67	68	65	-1.5%
Wimberley ISD	102	92	108	75	143	40.2%
Other[2]	840	869	911	1,065	1,141	35.8%
TOTAL	**5,202**	**5,170**	**5,427**	**5,509**	**5,454**	**4.84%**