

# O'HANLON, DEMERATH & CASTILLO

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Local Government Assistance & Economic Analysis  
Texas Comptroller of Public Accounts  
P.O. Box 13528  
Austin, Texas 78711-3528

RE: 1424-Supplement001 to the Vernon Independent School District from Western Trail Wind, LLC

To the Local Government Assistance & Economic Analysis Division:

Enclosed, please find Supplement001 to Vernon from Western Trail Wind, LLC. The following changes have been made:

1. Section 14 of the Applications. Questions 7a, 7b, 9 and 10 – Updated wages
2. Tab 13 – 2<sup>nd</sup> Qtr. of 2019 now available. Updated wages
3. Tab 14 – Schedule C – Updated wage

A copy of the supplement will be transmitted to the Wilbarger CAD.

Sincerely,



Kevin O'Hanlon  
School District Consultant

Cc: Wilbarger County Appraisal District  
Western Trail Wind, LLC

Texas Comptroller of Public Accounts

SECTION 14: Wage and Employment Information

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)? ..... 0
2. What is the last complete calendar quarter before application review start date:  
 First Quarter     Second Quarter     Third Quarter     Fourth Quarter of 2019  
(year)
3. What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the Texas Workforce Commission (TWC)? ..... 0  
**Note:** For job definitions see TAC §9.1051 and Tax Code §313.021(3).
4. What is the number of new qualifying jobs you are committing to create? ..... 4
5. What is the number of new non-qualifying jobs you are estimating you will create? ..... 0
6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? .....  Yes     No  
 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).  
 a. Average weekly wage for all jobs (all industries) in the county is ..... 726.75  
 b. 110% of the average weekly wage for manufacturing jobs in the county is ..... 1,071.68  
 c. 110% of the average weekly wage for manufacturing jobs in the region is ..... 1,106.01
8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? .....  §313.021(5)(A) or  §313.021(5)(B)
9. What is the minimum required annual wage for each qualifying job based on the qualified property? ..... 55,727.36
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... 55,728.00
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? .....  Yes     No
12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? .....  Yes     No  
 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? .....  Yes     No  
 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. (*not required*)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

**Tab Item 13**

**Calculation of three possible wage requirements with TWC documentation**

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for All Jobs (All Industries) in Wilbarger County

| Year           | Period              | Area      | Ownership | Ind-Code | Industry              | Avg. Weekly Wages |
|----------------|---------------------|-----------|-----------|----------|-----------------------|-------------------|
| 2018           | 3 <sup>rd</sup> Qtr | Wilbarger | Total All | 10       | Total, All Industries | \$705             |
| 2018           | 4 <sup>th</sup> Qtr | Wilbarger | Total All | 10       | Total, All Industries | \$729             |
| 2019           | 1 <sup>st</sup> Qtr | Wilbarger | Total All | 10       | Total, All Industries | \$741             |
| 2019           | 2 <sup>nd</sup> Qtr | Wilbarger | Total All | 10       | Total, All Industries | \$732             |
| <b>Average</b> |                     |           |           |          |                       | <b>\$726.75</b>   |

110% of \$726.75 = \$799.43

Drag a column header and drop it here to group by that column

| Year | Period | Area      | Ownership | Industry Code | Industry              | Average Weekly Wage |
|------|--------|-----------|-----------|---------------|-----------------------|---------------------|
| 2018 | 01     | Wilbarger | Total All | 10            | Total, All Industries | 730                 |
| 2018 | 02     | Wilbarger | Total All | 10            | Total, All Industries | 700                 |
| 2018 | 03     | Wilbarger | Total All | 10            | Total, All Industries | 705                 |
| 2018 | 04     | Wilbarger | Total All | 10            | Total, All Industries | 729                 |
| 2019 | 01     | Wilbarger | Total All | 10            | Total, All Industries | 741                 |
| 2019 | 02     | Wilbarger | Total All | 10            | Total, All Industries | 732                 |

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for Manufacturing Jobs in Wilbarger County

| Year           | Period              | Area      | Ownership | Ind-Code | Industry      | Avg. Weekly Wages |
|----------------|---------------------|-----------|-----------|----------|---------------|-------------------|
| 2018           | 3 <sup>rd</sup> Qtr | Wilbarger | Private   | 31-33    | Manufacturing | \$956             |
| 2018           | 4 <sup>th</sup> Qtr | Wilbarger | Private   | 31-33    | Manufacturing | \$969             |
| 2019           | 1st Qtr             | Wilbarger | Private   | 31-33    | Manufacturing | \$1,006           |
| 2019           | 2 <sup>nd</sup> Qtr | Wilbarger | Private   | 31-33    | Manufacturing | \$966             |
| <b>Average</b> |                     |           |           |          |               | <b>\$974.25</b>   |

110% of \$974.25 = \$1,071.68

| Drag a column header and drop it here to group by that column |        |           |           |               |               |                     |  |
|---|--------|-----------|-----------|---------------|---------------|---------------------|--|
| Year  | Period | Area      | Ownership | Industry Code | Industry      | Average Weekly Wage |  |
| 2018  | 01     | Wilbarger | Private   | 31-33         | Manufacturing | 1,159               |  |
| 2018  | 02     | Wilbarger | Private   | 31-33         | Manufacturing | 949                 |  |
| 2018  | 03     | Wilbarger | Private   | 31-33         | Manufacturing | 956                 |  |
| 2018  | 04     | Wilbarger | Private   | 31-33         | Manufacturing | 969                 |  |
| 2019  | 01     | Wilbarger | Private   | 31-33         | Manufacturing | 1,006               |  |
| 2019  | 02     | Wilbarger | Private   | 31-33         | Manufacturing | 966                 |  |

## Quarterly Employment and Wages (QCEW)

### Average Weekly Wage for Manufacturing Jobs in Region

Wilbarger County is included in the NORTEX Regional Planning Commission. The most recently reported (2018) average wage for the NORTEX Regional Planning Commission is \$52,284.

$$\$52,284 / 52 = \$1,005.46$$

$$110\% \text{ of } \$1,005.46 = \$1,106.01$$

2018 Manufacturing Average Wages by Council of Government Region  
Wages for All Occupations

| COG   | COG Number | Wages   |          |
|---|------------|---------|----------|
|   |            | Hourly  | Annual   |
| Texas   |            | \$27.04 | \$56,240 |
| <a href="#">Alamo Area Council of Governments</a>             | 18         | \$22.80 | \$47,428 |
| <a href="#">Ark-Tex Council of Governments</a>                | 5          | \$18.73 | \$38,962 |
| <a href="#">Brazos Valley Council of Governments</a>          | 13         | \$18.16 | \$37,783 |
| <a href="#">Capital Area Council of Governments</a>           | 12         | \$32.36 | \$67,318 |
| <a href="#">Central Texas Council of Governments</a>          | 23         | \$19.60 | \$40,771 |
| <a href="#">Coastal Bend Council of Governments</a>           | 20         | \$28.52 | \$59,318 |
| <a href="#">Concho Valley Council of Governments</a>          | 10         | \$21.09 | \$43,874 |
| <a href="#">Deep East Texas Council of Governments</a>        | 14         | \$18.28 | \$38,021 |
| <a href="#">East Texas Council of Governments</a>             | 6          | \$21.45 | \$44,616 |
| <a href="#">Golden Crescent Regional Planning Commission</a>  | 17         | \$28.56 | \$59,412 |
| <a href="#">Heart of Texas Council of Governments</a>         | 11         | \$22.71 | \$47,245 |
| <a href="#">Houston-Galveston Area Council</a>                | 16         | \$29.76 | \$61,909 |
| <a href="#">Lower Rio Grande Valley Development Council</a>   | 21         | \$17.21 | \$35,804 |
| <a href="#">Middle Rio Grande Development Council</a>         | 24         | \$20.48 | \$42,604 |
| <a href="#">NORTEX Regional Planning Commission</a>           | 3          | \$25.14 | \$52,284 |
| <a href="#">North Central Texas Council of Governments</a>    | 4          | \$27.93 | \$58,094 |
| <a href="#">Panhandle Regional Planning Commission</a>        | 1          | \$24.19 | \$50,314 |
| <a href="#">Permian Basin Regional Planning Commission</a>    | 9          | \$25.90 | \$53,882 |
| <a href="#">Rio Grande Council of Governments</a>             | 8          | \$18.51 | \$38,493 |
| <a href="#">South East Texas Regional Planning Commission</a> | 15         | \$36.26 | \$75,430 |
| <a href="#">South Plains Association of Governments</a>       | 2          | \$20.04 | \$41,691 |
| <a href="#">South Texas Development Council</a>               | 19         | \$17.83 | \$37,088 |
| <a href="#">Texoma Council of Governments</a>                 | 22         | \$21.73 | \$45,198 |
| <a href="#">West Central Texas Council of Governments</a>     | 7          | \$21.84 | \$45,431 |

Calculated by the Texas Workforce Commission Labor Market and Career Information Department.  
Data published: July 2019  
Data published annually, next update will be July 31, 2020  
Annual wage figure assumes a 40-hour work week.

Note: Data is not supported by the Bureau of Labor Statistics (BLS).  
Wage data is produced from Texas Occupational Employment Statistics (OES) data,  
and is not to be compared to BLS estimates.  
Data intended only for use in implementing Chapter 313, Tax Code.

**Schedule C: Employment Information**

Date

Applicant Name

Western Trail Wind, LLC

ISD Name

Vernon ISD

Revised May 2014

|   | Year                | School Year<br>(YYYY-YYYY) | Tax Year<br>(Actual tax year)<br>YYYY | Construction  |   | Non-Qualifying Jobs   | Qualifying Jobs  |   |
|---|---------------------|----------------------------|---------------------------------------|---|---|---|--|---|
|   |                     |                            |                                       | Column A  | Column B  | Column C  | Column D   | Column E                                      |
|   |                     |                            |                                       | Number of Construction<br>FTE's or man-hours<br>(specify) | Average annual wage rates<br>for construction workers | Number of non-qualifying<br>jobs applicant estimates it<br>will create (cumulative) | Number of new qualifying<br>jobs applicant commits to<br>create meeting all criteria of<br>Sec. 313.021(3)<br>(cumulative) | Average annual wage of<br>new qualifying jobs |
| Each year prior to start of<br>Value Limitation Period<br><i>Insert as many rows as necessary</i> | 0                   | 2019-2020                  | 2019                                  | N/A   | N/A   | 0   | 0  |   |
| Each year prior to start of<br>Value Limitation Period<br><i>Insert as many rows as necessary</i> | 0                   | 2020-2021                  | 2020                                  | 21 FTEs   | \$40,000  | 0   | 0  |   |
| Each year prior to start of<br>Value Limitation Period<br><i>Insert as many rows as necessary</i> | 0                   | 2021-2022                  | 2021                                  | 180 FTEs  | \$40,000  | 0   | 0  |   |
| Value Limitation Period   | 1                   | 2022-2023                  | 2022                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 2                   | 2023-2024                  | 2023                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 3                   | 2024-2025                  | 2024                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 4                   | 2025-2026                  | 2025                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 5                   | 2026-2027                  | 2026                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 6                   | 2027-2028                  | 2027                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 7                   | 2028-2029                  | 2028                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 8                   | 2029-2030                  | 2029                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
|   | 9                   | 2030-2031                  | 2030                                  | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |
| 10  | 2031-2032           | 2031                       |                                       |   |   | 4   | \$55,728.00  |   |
| Years Following<br>Value Limitation Period  | 11<br>through<br>25 | 2032-2047                  | 2031-2046                             | N/A   | N/A   | 0   | 4  | \$55,728.00                                   |

Notes: See TAC 9.1051 for definition of non-qualifying jobs.  
Only include jobs on the project site in this school district.

- C1.** Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts)  Yes  No  
If yes, answer the following two questions:
- C1a.** Will the applicant request a job waiver, as provided under 313.025(f-1)?  Yes  No
- C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)?  Yes  No