

**AMENDMENT #1 TO AGREEMENT FOR PROFESSIONAL SERVICES**  
**BETWEEN**  
**THE TRANSPORTATION AGENCY FOR MONTEREY COUNTY**  
**AND**  
**HINDERLITER, DE LLAMAS AND ASSOCIATES (HDL)**

THIS AMENDMENT NO. 1 to the agreement dated March 28, 2018, between the Transportation Agency for Monterey County, hereinafter referred to as "TAMC," and Hinderliter, de Llamas and Associates (HdL), hereinafter referred to as "Consultant," is hereby entered into between TAMC and the Consultant.

**RECITALS:**

- A. **WHEREAS**, TAMC and Consultant entered into an agreement for professional services relating to Measure X sales tax revenue forecasting and auditing on March 28, 2018, hereinafter referred to as "Agreement;"
- B. **WHEREAS**, the term of the Agreement is set to expire on June 30, 2021;
- C. **WHEREAS**, TAMC and Consultant desire to increase the budget as stated in the Consultant Agreement and extend the term of the Agreement in order to continue with the Agency's current services with the Consultant.

**NOW, THEREFORE**, the parties agree to amend the Agreement as follows:

**1. TERM OF AGREEMENT**

The Agreement as amended shall remain in force until June 30, 2024. Paragraph 2 of the Agreement is hereby amended to reflect the new expiration date.

**2. TOTAL COMPENSATION**

The total compensation to be paid pursuant to this Agreement as amended shall be increased by TWENTY-SEVEN THOUSAND DOLLARS (\$27,000) and the total not to exceed amount as amended is FIFTY-FOUR THOUSAND DOLLARS (\$54,000). Paragraph 3 of the Agreement is hereby amended to reflect the new not to exceed amount.

The Budget attached to the Agreement as Exhibit B is hereby replaced with the Budget designated Exhibit B-1 dated May 26, 2021 and shall be effective upon execution. Exhibit B-1 is attached hereto as Exhibit B-1.

**3. REMAINDER OF TERMS UNCHANGED**

All other terms of the Agreement remain in full effect.

An executed copy of this Amendment No. 1 shall be attached to the Agreement and shall be incorporated as if fully set forth therein.

**IN WITNESS WHEREOF**, the parties hereto have executed this Amendment to the Agreement with Hinderliter, de Llamas and Associates (HdL).

Transportation Agency for Monterey  
County

Hinderliter, de Llamas and Associates (HdL)

By: \_\_\_\_\_  
Debra L. Hale  
Executive Director

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Dated: \_\_\_\_\_

INSTRUCTIONS: If Consultant is a corporation (including limited liability and nonprofit corporations), the full legal name of the corporation shall be set forth together with the signatures of two specified officers (e.g., (1) chairperson of the board, the president or any vice president and (2) the secretary, any assistant secretary, the chief financial officer or any assistant treasurer). If Consultant is a partnership, the name of the partnership shall be set forth together with the signature of a partner with authority to execute this Agreement on behalf of the partnership. If Consultant is contracting in an individual capacity, the individual shall set forth the name of his or her business, if any, and shall personally sign the Agreement.

\* \* \* \* \*

Approved as to form:

\_\_\_\_\_  
TAMC Counsel

Dated: \_\_\_\_\_

For TAMC internal use:

Work Element number to be used for the contract: \_\_\_\_\_

**EXHIBIT B-1**  
**BUDGET**  
**AS AMENDED MAY 26, 2021**

**A. Transactions Tax Audit Services**

All fees for the allocation and deficiency audit work are billed at 25% for any audit recovery for eight retroactive adjustments only. There is no fee applied to the prospective revenue stream following correction of the error(s) identified. Quarterly invoices will detail on an account by account basis the amount of district tax recovered due to HdL’s audit efforts. TAMC will not be invoiced until/unless CDTFA has confirmed the specific allocation error identified and has processed the necessary corrections so that the revenue has been received. HdL will not be reimbursed for any costs or expenses incurred related to the performance of work pursuant to this Agreement, whether for Audit or Tax management services.

**B. Transactions Tax Management Services**

Economic Analysis, Management Support, Reports, Transactions Tax Website, Budgets and Quarterly Meetings will be billed at a flat rate of \$750 per month, invoiced quarterly for an amount not-to-exceed \$9,000 per year and **\$54,000 for the six-year** term of the contract as follows:

Year 1	Term	Budget
<b>Quarter 1</b>	July 2018 – September 2018	\$2,250
<b>Quarter 2</b>	October 2018 – December 2018	\$2,250
<b>Quarter 3</b>	January 2018 – March 2019	\$2,250
<b>Quarter 4</b>	April 2019 – June 2019	\$2,250
<b>Total Not-to-Exceed:</b>		<b>\$9,000</b>

Year 2	Term	Budget
<b>Quarter 1</b>	July 2019 – September 2019	\$2,250
<b>Quarter 2</b>	October 2019 – December 2019	\$2,250
<b>Quarter 3</b>	January 2019 – March 2020	\$2,250
<b>Quarter 4</b>	April 2020 – June 2020	\$2,250
<b>Total Not-to-Exceed:</b>		<b>\$9,000</b>

Year 3	Term	Budget
<b>Quarter 1</b>	July 2020 – September 2020	\$2,250
<b>Quarter 2</b>	October 2020 – December 2020	\$2,250
<b>Quarter 3</b>	January 2020 – March 2021	\$2,250
<b>Quarter 4</b>	April 2021 – June 2021	\$2,250
<b>Total Not-to-Exceed:</b>		<b>\$9,000</b>

<b>Year 4</b>	<b>Term</b>	<b>Budget</b>
<b>Quarter 1</b>	July 2021 – September 2021	\$2,250
<b>Quarter 2</b>	October 2021 – December 2021	\$2,250
<b>Quarter 3</b>	January 2022 – March 2022	\$2,250
<b>Quarter 4</b>	April 2022 – June 2022	\$2,250
<b>Total Not-to-Exceed:</b>		<b>\$9,000</b>

<b>Year 5</b>	<b>Term</b>	<b>Budget</b>
<b>Quarter 1</b>	July 2022 – September 2022	\$2,250
<b>Quarter 2</b>	October 2022 – December 2022	\$2,250
<b>Quarter 3</b>	January 2023 – March 2023	\$2,250
<b>Quarter 4</b>	April 2023 – June 2023	\$2,250
<b>Total Not-to-Exceed:</b>		<b>\$9,000</b>

<b>Year 6</b>	<b>Term</b>	<b>Budget</b>
<b>Quarter 1</b>	July 2023 – September 2023	\$2,250
<b>Quarter 2</b>	October 2023 – December 2023	\$2,250
<b>Quarter 3</b>	January 2024 – March 2024	\$2,250
<b>Quarter 4</b>	April 2024 – June 2024	\$2,250
<b>Total Not-to-Exceed:</b>		<b>\$9,000</b>