

## CSA-1: CENTRAL SERVICES ASSESSMENT ESTIMATES

### A. PURPOSE

In accordance with Section 36-27, HRS, the Director of Finance is authorized to transfer five percent of all receipts from non-exempt special funds for the purpose of defraying the central service expenses of government.

The Department of Budget and Finance (B&F) compiles and reports the State of Hawaii's revenues to the Council on Revenues in accordance with Section 37-111, HRS. Estimated special fund central services assessments are included in B&F's general fund non-tax revenue report.

### B. GENERAL

This form must be completed for reporting of all special fund revenues for estimating central services assessment purposes. Estimates should be prepared on a cash basis, e.g., if some FY 24 revenues will not be collected until FY 25, these amounts should be included in the FY 25 amounts.

**Dept. Name** - Enter department name.

**Program I.D. No.** - Enter Budget Program Identification Number.

**Date** - Enter date of preparation.

**Prepared By** - Print Preparer's name.

**Phone** - Preparer's phone number.

**Name of Fund** - Enter statutory name of special fund.

**Legal Authority** - Enter statute or other legal authority for the special fund.

**Appropriation Account Number(s)** - Enter Department of Accounting and General Services, Financial Accounting and Management Information System (DAGS/FAMIS) appropriation account number.

**Source Codes** - Enter DAGS revenue source codes, except revenues from Federal, other State agencies and non-revenue sources.

**Description of Revenue Sources** - Enter DAGS description of revenue source based on source code reference.

**Estimated Revenues** - Enter projected revenues rounded to the nearest dollar for each source code listed.

**Total Estimated Revenues** - Enter column totals by fiscal periods.

**5% Assessment** - Compute assessment using the following formula:

5% Assessment = Total Estimated Revenues X 5%

Example: Total Estimated Revenues = 25,000

5% Assessment = 25,000 X .05 = 1,250