CSA-1: CENTRAL SERVICES ASSESSMENT ESTIMATES

A. PURPOSE

In accordance with Section 36-27, Hawaii Revised Statutes, 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, Hawaii Revised Statutes. 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 all reporting of special fund revenues for estimating central services assessment purposes.

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