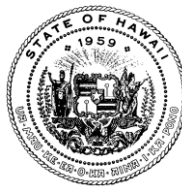


JOSH GREEN, M.D.
GOVERNOR OF HAWAII
KE KIA'ĀINA O KA MOKU'ĀINA 'O HAWAII



DEPT. COMM. NO. 108

STATE OF HAWAII
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
P. O. BOX 3378
HONOLULU, HI 96801-3378

In reply, please refer to:
File:

December 15, 2025

The Honorable Ronald D. Kouchi,
President and Members of the Senate
Thirty-third State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Nadine K. Nakamura,
Speaker
and Members of the House of
Representatives
Thirty-third State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the Annual Report to the Legislature on the Mental Health and Substance Abuse Special Fund, pursuant to Chapter 334, Section 15, Hawaii Revised Statutes.

In accordance with Section 93-16, Hawaii Revised Statutes, I am also informing you that the report may be viewed electronically at:

<https://health.hawaii.gov/opppd/departments-of-health-reports-to-2026-legislature/>

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Fink", written over a faint circular stamp.

Kenneth S. Fink, M.D., M.P.H., M.G.A.
Director of Health

Enclosures

c: Legislative Reference Bureau
Hawaii State Library System (2)
Hamilton Library

REPORT TO THE THIRTY-THIRD LEGISLATURE
STATE OF HAWAII
2026

PURSUANT TO SECTION 334-15, HAWAII REVISED STATUTES,
REQUIRING THE DEPARTMENT OF HEALTH TO SUBMIT AN
ANNUAL REPORT ON THE MENTAL HEALTH AND
SUBSTANCE ABUSE SPECIAL FUND

PREPARED BY:
STATE OF HAWAII
DECEMBER 2025

EXECUTIVE SUMMARY

In accordance with Section 334-15, Hawaii Revised Statutes, the Department of Health is submitting a report to the 2025 Legislature that provides information on the Mental Health and Substance Abuse special fund including the account balance, revenue collected, transfers made, expenditures made, and the purpose of the expenditures.

In 1991, legislation was passed that established the Mental Health and Substance Abuse special fund. The purpose of the special fund is to deposit revenue collected from treatment programs rendered by the mental health and substance abuse programs operated by the State. In 1995, legislation was passed that also allowed revenue collected from certification programs to be deposited into the special fund. Moneys deposited into the special fund are to be used to pay for the operating expenses of the program.

The attached financial report for FY 2025 (July 1, 2024 to June 30, 2025) identifies the fund balance, transfers, and expenditures made from the Mental Health and Substance Abuse special fund.

Report on Mental Health and Substance Abuse Special Fund for Submittal to the 2025 Legislature

Department:	HEALTH
Name of Fund:	TITLE XIX Med QUEST Carveout/General Outpatient
Legal Authority:	Section 334-115, HRS
Fund Type (MOF):	B
Appropriation:	S 306 H

Intended Purpose:

To deposit revenues collected from treatment services rendered by mental health and substance abuse programs operated by the state.

Current Program Activities/Allowable Expenses:

Program Activities include salaries for program staff and assuring a comprehensive array of mental health services for children and adolescents.

Financial Data			
		FY 2025	FY 2026
Beginning Cash Balance		0	0
Beginning Encumbrances		7,715,149	7,876,340
Revenues		10,727,011	
Expenditures		4,846,975	
Transfers			
List each transfer by JV# and date			
00JM1952	11/8/2024	-15,253	
00JM4398	02/27/2025	-198,960	
00JM7053	06/20/2025	-258,933	
00JS5769	06/27/2025	-163	
00JS5769	06/27/2025	-316	
00JS5769	06/27/2025	-2,629	
00JS5769	06/27/2025	-1	
00JS5769	06/27/2025	-38	
00JS5769	06/27/2025	-307	
00JS5769	06/27/2025	-11,934	
00JS0082	7/10/2024	10,000,000	
00JS0135	7/17/2024	-5569	
00JS0224	7/24/2024	-420,126	
00JS0365	7/31/2024	-25481	
00JS0686	8/15/2024	451,177	
00JS0811	8/26/2024	-213,369	
00JS0110	9/12/2024	-1,781	
00JS1358	9/26/2024	-199,397	
00JS1358	9/26/2024	-2,851	
00JS1661	10/15/2024	12,226,706	
00JS1710	10/16/2024	417,398	

00JS1719	10/17/2024	-6,018	
00JS1996	10/31/2024	42,141	
00JS2216	11/14/2024	-523,366	
00JS2227	11/15/2024	-8,572	
00JS2343	11/20/2024	-234,223	
00JS2458	11/29/2024	-9,412	
00JS2547	12/4/2024	772,179	
00JS2926	12/27/2024	-219,638	
00JS2995	1/2/2025	-5,525	
00JS2995	1/2/2025	-1,698	
00JS3504	2/5/2025	-370,977	
00JS3626	2/12/2025	-25,105	
00JS3626	2/21/2025	632,355	
00JS3927	3/5/2025	-211,720	
00JS4067	3/13/2025	1,313	
00JS4454	4/9/2025	-52,534	
00JS4819	5/2/2025	52,534	
00JS4971	5/13/2025	213,033	
Net Total Transfers		21,780,313	
Ending Cash Balance		35,375,498	

Mental Health and Substance Abuse Special Funds
Expenditures (Child and Adolescent Mental Health Division, S 306 H)
7/1/2024 - 6/30/2025

Obj	Description	Expenditure
2000	PERSONAL SERVICES-PAYROLL	1,369,518.40
2002	ORDINARY OVERTIME PAY	13,811.88
2007	TEMPORARY ASSIGNMENT PAY	12,116.05
2026	HAZARDOUS PAY	160,000.00
2034	PENSION ACCUMULATION	359,045.90
2036	EMPLOY RETIRE SYS ADMIN	137.2
2037	FICA	91,998.41
2038	GROUP LIFE INSURANCE	885.76
2039	MEDICAL PLAN	95,032.54
2041	WORKMEN'S COMPENSATION	74.66
2042	UNEMPLOYMENT COMPENSATION	6.84
2043	MEDICARE ASSESSMENT	21,515.79
2044	RETIREE'S HEALTH FUND ASSESSMENT	165,535.37
2045	PRESCRIPTION DRUG PLAN	29,385.96
2046	VISION CARE PLAN	579.4
2047	ADULT DENTAL PLAN	6,103.71
2048	OPEB ASSESSMENT	160,857.16
3040	DRUGS & BIOLOGICS	6,084.00
3810	TELEPHONE & TELEGRAPH	34,949.16
4210	INTRA-STATE TRANSPORTATION--EMPLOYEES	208.46
4290	INTRA-STATE TRANSPORTATION--OTHERS	5,120.80
	SUBSISTENCE ALLOWANCE,INTRA-STATE--	
4310	EMPLOYEES	48
4390	SUBSISTENCE ALLOWANCE,INTRA-STATE--OTHERS	240
4410	OUT-OF-STATE TRANSPORTATION--EMPLOYEES	1,848.98
4490	OUT-OF-STATE TRANSPORTATION--OTHERS	2,232.76
4510	SUBSISTENCE ALLOWANCE, OST--EMPLOYEES	710.25
4515	EXCESS LODGING, OUT-OF-STATE - EMPLOYEES	420.52
4690	HIRE OF PASSENGER CARS--OTHERS	988
5890	OTHER REPAIRS & MAINTENANCE	1,050.26
7162	PSYCHOLOGICAL SERVICES	9,458.00
7180	SECURITY GUARD SERVICES	26,040.43
7190	OTHER NON-STATE EMP SVS ON A FEE BASIS	1,777,317.36
7210	TRNG. COSTS & REGISTRATION FEES	285
7290	OTHER MISCELLANEOUS CURRENT EXPENDITURES	493,368.18
	TOTAL	4,846,975.19

Department: Health

Name of Fund: Mental Health & Substance Abuse Special Fund - Adult Mental Health
Section 334-15,

Legal Authority: HRS

Fund Type (MOF): B

Approp. Acct. No: S 346 H

Intended Purpose:

The purpose of the fund is to deposit all revenues collected from treatment services rendered by mental health and substance abuse programs operated by the State.

Current Program Activities:

Program activities include providing community-based outpatient services, case management services, psychosocial rehabilitation services, crisis services, residential services, and treatment services.

Financial Data		
	FY 2025	FY 2026
Beginning Cash Balance	28,847,512	34,724,847
Beginning Encumbrances	4,784,516	4,605,429
Revenues	11,437,763	
Expenditures	5,784,034	
Transfers (list Each Transfer by JV# and Date)		
00JS0060 7/8/2024	-208,437	
00JS0060 7/8/2024	-778,585	
00JS0060 7/8/2024	-21,000,000	
00JS0060 7/8/2024	21,987,022	
00JS0108 7/12/2024	-258,918	
00JS0311 7/29/2024	-37,686	
00JS0455 7/31/2024	-74,442	
00JS0608 8/13/2024	-120,429	
00JS0687 8/15/2024	499,846	
00JS0687 8/15/2024	371,046	
00JS0757 8/21/2024	-44,930	
00JS0976 8/31/2024	-114,623	
00JS1210 9/18/2024	-89,133	
00JS1483 10/4/2024	-124,759	
00JS1673 10/15/2024	369,116	
00JS1675 10/15/2024	124,759	
00JS1662 10/15/2024	-175,553	

00JS1662	10/15/2024	-2,000,000	
00JS1662	10/15/2024	2,175,553	
00JS1765	10/21/2024	-83,632	
00JS1950	10/30/2024	-76,429	
00JS2000	10/31/2024	-399,366	
00JS2000	10/31/2024	399,366	
00JS2034	10/31/2024	-19,038	
00JS2273	11/19/2024	-94,671	
00JS2548	12/4/2024	273,772	
00JS2570	12/5/2024	-71,162	
00JS2809	12/20/2024	-44,027	
00JS3010	12/31/2024	-103,961	
00JS3411	1/29/2025	-247	
00JS3753	2/21/2025	219,399	
00JS3813	2/25/2025	-4,772	
00JS3926	3/5/2025	-173,798	
00JS4307	3/31/2025	-179,459	
00JS4385	4/4/2025	-182,777	
00JS4386	4/4/2025	-129,615	
00JS4536	4/14/2025	-105,269	
00JS4711	4/25/2025	-104,926	
00JS4863	5/6/2025	-105,915	
00JS4937	5/9/2025	-47,491	
00JS4951	5/12/2025	105,269	
00JS4951	5/12/2025	-52,533	
00JS4972	5/13/2025	775,351	
00JS5014	5/15/2025	-101,975	
00JS5347	6/6/2025	-119,874	
00JS5435	6/12/2025	-32,877	
00JS5554	6/18/2025	-82,468	
00JS5605	6/20/2025	460,666	
00JS5689	6/25/2025	-55,941	
00JS5903	6/30/2025	-137,841	
Net Total Transfers		223,606	
Ending Cash Balance		34,724,847	

Mental Health and Substance Abuse Special Funds
Expenditures (Adult Mental Health Division, S 346 H)
7/1/2024 - 6/30/2025

Object Code	Description	Total
3005	JANITORIAL SUPPLIES	\$46.06
3020	EDUCATIONAL SUPPLIES (INC. BOOKS UNDER \$50)	1,114.79
3059	OTHER MEDICAL & HOSPITAL SUPPLIES	6.21
3060	SAFETY SUPPLIES	38.07
3210	STATIONERY & OFFICE SUPPLIES	111.32
3310	PROVISIONS (NOT FOR RESALE)	62.52
3410	OTHER SUPPLIES	1,647.31
3510	DUES	209.00
3520	SUBSCRIPTIONS	43,044.05
3710	POSTAGE	102.20
3810	TELEPHONE & TELEGRAPH	6,868.11
4210	INTRA-STATE TRANSPORTATION--EMPLOYEES	11,955.26
4310	SUBSISTENCE ALLOWANCE, INTRA-STATE-- EMPLOYEES	3,393.41
4315	EXCESS LODGING, INTRA-STATE - EMPLOYEES	938.08
4610	HIRE OF PASSENGER CARS--EMPLOYEES	2,672.77
4710	MOTOR POOL CARS	4,497.00
5490	OTHER UTILITIES	818.29
5510	RENTAL OF LAND & BUILDING	578,902.60
5620	RENTAL OF EQ.--OFFICE	1,332.06
5810	R&M--OFFICE FURNITURE & EQUIPMENT	973.44
5831	R&M--AIR CONDITIONER	675.50
5850	ROUTINE R&M--BUILDINGS & STRUCTURES	248.69
5880	R&M--MOTOR VEHICLES	1,622.37
5990	INSURANCE--OTHER	17,207.03
7140	LABORATORY	68.00
7161	PSYCHIATRIC SERVICES	1,306,037.99
7190	OTHER NON-STATE EMP SVS ON A FEE BASIS	3,275,437.03
7210	TRNG. COSTS & REGISTRATION FEES	4,701.46
7290	OTHER MISCELLANEOUS CURRENT EXPENDITURES	<u>519,303.96</u>
	Total	\$5,784,034.58