Municipal Opioid Abatement Funds
Annual Reporting Guidance Document

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I. Overview

Investigations conducted by the MA Attorney General's Office (AGO) revealed companies in the opioid industry committed egregious acts that contributed to the worst drug epidemic in U.S. history. The Commonwealth, along with a coalition of other states, entered into settlement agreements to hold these companies accountable in fueling the overdose crisis. Consequently, Massachusetts is expected to receive over $1 billion through the year 2038 to abate the harm caused by the opioid epidemic, with 40% going directly to participating municipalities that signed on to the Massachusetts State-Subdivision Agreement (SSA) the legal document that governs the allocation, distribution, and use of opioid settlement funds. Per the SSA, it is the shared commitment of the Commonwealth and its municipalities to use opioid abatement funds solely to supplement and strengthen, not supplant substance use disorder (SUD) resources for prevention, harm reduction, treatment, and recovery.

Undoubtedly, this is an opportunity to heal and repair the pain and suffering that the overdose crisis was caused, and municipalities play a central role in ensuring that these funds are allocated effectively and equitably to meet the needs of individuals, families, and communities at large. Given what is at stake, it's essential that these monies are used for their intended purpose, and that decisions around funding are made in manner that builds public trust. To achieve this goal, the Executive Office of Health & Human Services (EOHHS) has modified the reporting threshold by requiring all municipalities that have received opioid abatement funds regardless of the year and/or amount to submit an annual expenditure report except for those municipalities that elected to reallocate all their opioid abatement funds to the statewide Opioid Recovery & Remediation Trust Fund (ORRF).

The data that EOHHS collects through annual municipal expenditure reports will allow for routine auditing to ensure funds are used in accordance with settlement terms, and to support the identification of promising strategies that can be highlighted and shared across the state. Moreover, report data will inform statewide financial and programmatic planning, helping to identify gaps, trends, and opportunities for further investment. Most importantly, the information collected will be reported on a public-facing dashboard to uphold the Commonwealth's commitment to full transparency and accountability associated with these funds.

This guidance document is one of several resources that is designed to support municipalities in completing their annual expenditure report and ensure they're able to meet the new reporting requirement. This year's report reflects significant changes based on feedback from municipalities. Our goal is to set you up for success by minimizing administrative burden while still collecting the information necessary to ensure responsible stewardship of these funds, and how they're being used to mitigate the issue. We welcome your continued input on how to improve this process and are committed to working collaboratively to ensure that reporting supports, rather than hinders, your ability to deliver meaningful, community-driven opioid abatement efforts.

II. Sections of Report

This document is structured in a way that guides you to the content that is relevant to your municipality's reporting situation, which includes specific questions to help you decide whether the information is applicable. Of course, some of the sections contain information that is applicable to all municipalities, so we suggest you review the sections in chronological order to ensure you're obtaining the information you need to accurately complete your report.

Fiscal Year Funding Totals

This section displays what the Bureau of Substance Addiction Services (BSAS) has on record regarding opioid settlement funding distributed to your municipality. The following numerical list explains the information that is included in this section of the report, which is displayed in Figure 1 below:

i.   Please acknowledge that your report will be a public record and that we will use the data submitted as part of the public-facing municipal expenditure dashboard.

ii. Each municipality will receive an individual link for their report, in which the municipality's name is listed at the top.

iii. The *Fiscal Year Disbursement* amount is the total amount that your municipality received in FY25. This number is provided by the Attorney General's Office (AGO), which can be found on the payment lookup tool.

iv. The *Carryover Funds* figure represents any unexpended funds from previous fiscal years, which for those municipalities who submitted a report, was derived from the previous years' annual expenditure report. For those municipalities that were not required to report in previous fiscal years, the *Carryover Funds* figure is $0.00, which may not be accurate depending on whether your municipality expended funds in FY23 and/or FY24.

v.   The *Total Funds Available* is the sum total of the two figures above – displaying the total funds that a municipality had available to spend in FY25. Again, this number will not be accurate for those municipalities that did not report their expenditures in FY23 and/or FY24.

vi. Please review the figures listed for *Fiscal Year Disbursement* and the *Carryover Funds* and confirm if they are accurate. If correct, please select the "yes" radio button. If not incorrect, please select the "no" radio button and enter the accurate amount. Discrepancies involving the *Fiscal Year Disbursement* figure must be reported to the Attorney General's Office directly. Please note that the subsequent formulas in this report will be calculated based off the value you input as the correct total.

Figure 1 – Screenshot of Fiscal Year Funding Totals Section

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As previously described, this document is structured in a way that guides you to the content that is relevant to your municipality's reporting scenario. The three main reporting scenarios are as follows:

Scenario One – A municipality that is not part of an Opioid Abatement Collaborative (OAC), and has not pooled its opioid abatement funds

Scenario Two - A municipality that is part of an Opioid Abatement Collaborative (OAC), but is not the lead municipality

Scenario Three – A municipality that is part of an Opioid Abatement Collaborative (OAC), and is the lead community reporting on the OAC's behalf

It's important to note that there may be instances when one- or more reporting scenarios apply, in which case, we would advise reviewing all sections of this document.

Please click on the reporting scenario that is appropriate for your municipality

Scenario One	*Scenario Two*	*Scenario Three*
My municipality is not part of an OAC	My municipality is part of an OAC but is not the host community	My municipality is the lead community reporting on behalf of the OAC

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Financial Collaboration

This section of the report collects data about municipalities that have entered a formalized agreement pursuant to financial collaboration, dedicating some and or all their opioid abatement funds to implement regional strategies, otherwise known as an Opioid Abatement Collaborative (OAC). The questions in this section differ based on your municipality's role in the OAC.

Scenario 1 – Your municipality is not part of an OAC

The following numerical list explains the information that is included in this section of the report, which is displayed in Figure 2 below:

i. Please select the "no" radio button to confirm that your municipality is not part of an OAC and click Submit to move on to the non-OAC municipal expenditure report.

Figure 2 – Screenshot of Financial Collaboration Section

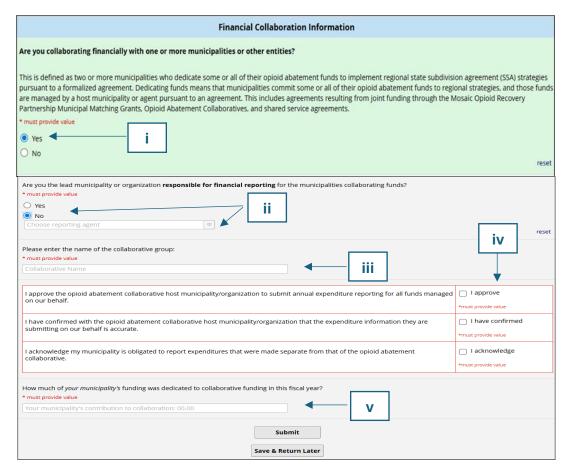*Municipal Opioid Abatement Funds - Annual Reporting Guidance Document*

Scenario 2 – Your municipality is part of an OAC, but is not the lead

The following numerical list explains the information that is included in this section of the report, which is displayed in Figure 3 below:

i. Please select the "yes" radio button to confirm that your municipality is part of an OAC.

ii. Please select the "no" radio button to confirm that you are not the lead municipality or external organization that is reporting on the OACs behalf and choose from the dropdown list to select the name of the municipality or external organization that is responsible for submitting the annual report on the OACs behalf.

iii. Please select the OAC from the dropdown list. It's important that municipalities use the same name when identifying the OAC. If you choose "Other," a text field will appear for you to enter the OAC name.

iv. Please select and acknowledge three statements regarding your financial collaboration and the associated reporting responsibilities.

v. Please input the total amount of funding your municipality dedicated to the OAC in FY25

Figure 3 – Screenshot Financial Collaboration Section for Non-Lead Community
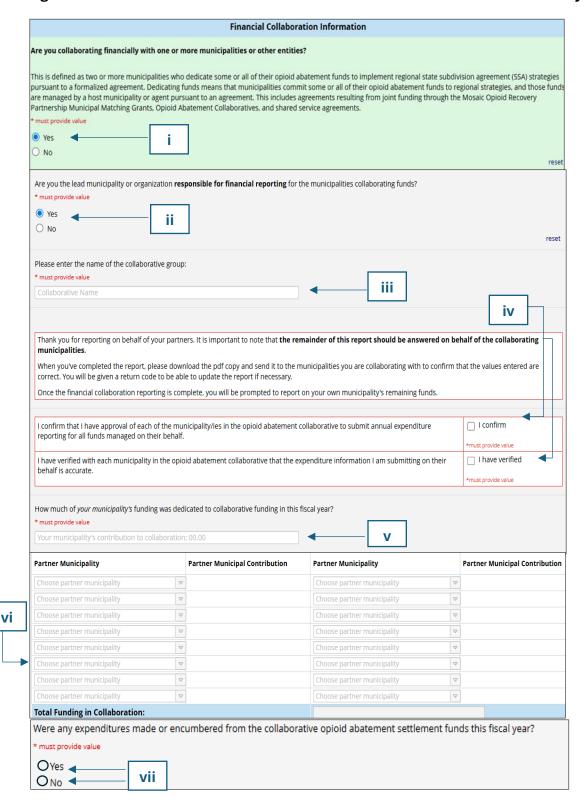
Scenario 3 – Your municipality is the lead community reporting on behalf of an OAC

The following numerical list explains the information that is included in this section of the report, which is displayed in Figure 4 below:

i. Please select the "yes" radio button to confirm that your municipality is part of an OAC.

ii. Please select the "yes" radio button to confirm that you are the lead municipality or external organization that is reporting on the OACs behalf and choose from the drop-down list to select the name of the municipality or external organization that is responsible for submitting the annual report on the OACs behalf.

iii. Please select the OAC from the dropdown list. It's important that municipalities use the same name when identifying the OAC. If you choose "Other," a text field will appear for you to enter the OAC name.

iv. Please select and acknowledge two statements regarding your financial collaboration and your reporting responsibilities as the lead municipality.

v. Please input the total amount your municipality contributed to the OAC in FY25.

vi. Please select the name of each municipality participating in the OAC from the dropdown list and input the total amount that each municipality dedicated to the collaborative in FY25. If municipality did not dedicate funds in FY25, please input 0.00. The total funds dedicated to the OAC will be calculated by adding each municipality's contribution, including the amount that you reported as the lead municipality. This figure will be used for subsequent expenditure calculations throughout the report.

vii. Please select the **"yes"** or **"no"** radio button to confirm whether the OAC expended or encumbered any funds in FY25. If **"yes"**, you'll be brought to the <u>fiscal year financial details</u> section. If "**no"**, you'll be brought to the <u>open-ended questions</u> section.

Figure 4 – Screenshot of Financial Collaboration Section for Lead Community
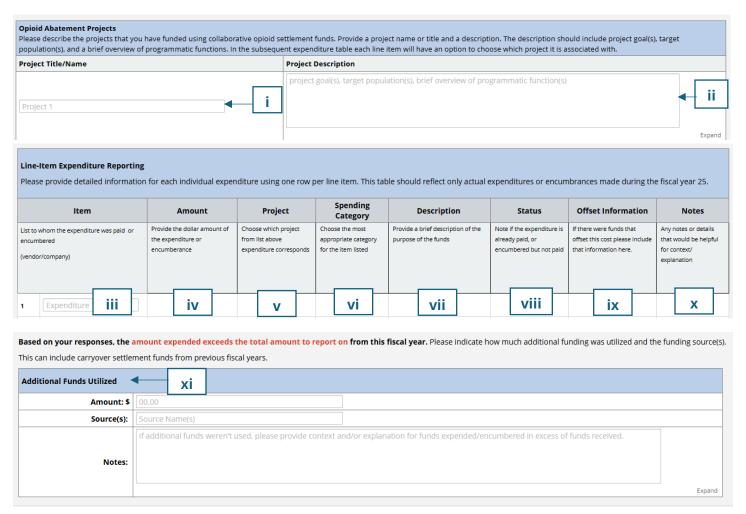
Fiscal Year Financial Details

This section of the report contains two subsections (i.e., *Projects* and *Line-Items*). The *Projects* subsection is intended to align your Line-Item expenses to the appropriate scope of work that *your* municipality has funded with their opioid abatement funds. The **Line-Item** subsection is to provide specific information about the funds your municipality has expended or encumbered in FY25 to implement those projects. You're able to report up to five *Projects* and input up to 20 *Line-Items* per project. After inputting ten line-items, another ten will appear. It's important to note that you should only complete this section to report on *Projects* and *Line-Item* expenditures and/or encumbrances made by the OAC. A municipality's individual *Projects* and *Line-Item* expenses and/or encumbrances are reported in a different section. The following numerical list explains the information to include for each subsection displayed in Figure 5 below.

i. Please input the title/name of the project

ii. Please provide a brief overview of the project, including the approved strategy cited in the SSA, the overarching goal the project will achieve, the need and problem being addressed, existing factors and challenges, people and organizations involved, and the target population being served. This will help to streamline the subsequent expenditure data table and for designing tailored training and technical assistance.

iii. Please input the names of the individuals and/or organizations (i.e., vendors) for which funds were expended or encumbered

iv. Please input the funds expended or encumbered for the line item being reported

v. Please select from the drop-down list the name of the project associated with the line-item expenditure and/or encumbrance. The dropdown list will be populated with the names of the projects you entered in the previous subsection. If the line-item expenditure and/or encumbrance was not for a specific purpose, you will have the option to classify the expense as an administrative cost. If you choose an unnamed project, a warning section will appear to ask you to choose a named project.

vi. Please select the spending category from the dropdown menu that is most applicable to the expenditure and/or encumbrance. You can find additional information about spending categories in the Glossary section.

vii. Please input a brief description of the line-item. Examples of a description for the Salaries spending category could be .75 FTE Outreach Worker. For Program Supplies, a description could be materials to create 150 safe supplies kits.

viii. Please confirm the status of the line-item by selecting if it's a line-item expenditure and/or encumbrance. You can find additional information about spending categories in the Glossary section.

ix. Please input if the line-item was offset by another funding source. For example, grant funds that covered .25 FTEs of 1.0 FTE Outreach Worker's Salary. If applicable, enter the dollar amount of offset funds. If a dollar amount is entered, a space will appear for you to list the offset funding source.

x. Please input any notes or relevant information that may provide additional context about the line-item. Some examples may include alignment with non-opioid abatement funded projects.

xi. At the bottom of the table, the report will automatically calculate the total funds expended, total funds encumbered and total funds remaining in FY25. The total amount remaining is calculated based on the contributions of all municipalities participating in the OAC. If the report formulas calculate that more dollars were expended than were available, there will be an opportunity to report on additional funding sources and expenditures.

Figure 5 – Screenshot of Projects & Line-Items Section

Opioid Abatement Projects
Please describe the projects that you have funded using collaborative opioid settlement funds. Provide a project name or title and a description. The description should include project goal(s), target population(s), and a brief overview of programmatic functions. In the subsequent expenditure table each line item will have an option to choose which project it is associated with.

Project Title/Name	Project Description
Project 1 → **i**	project goal(s), target population(s), brief overview of programmatic function(s) → **ii**
	Expand

Line-Item Expenditure Reporting
Please provide detailed information for each individual expenditure using one row per line item. This table should reflect only actual expenditures or encumbrances made during the fiscal year 25.

Item	Amount	Project	Spending Category	Description	Status	Offset Information	Notes
List to whom the expenditure was paid or encumbered (vendor/company)	Provide the dollar amount of the expenditure or encumberance	Choose which project from list above expenditure corresponds	Choose the most appropriate category for the item listed	Provide a brief description of the purpose of the funds	Note if the expenditure is already paid, or encumbered but not paid	If there were funds that offset this cost please include that information here.	Any notes or details that would be helpful for context/ explanation
1 Expenditure **iii**	**iv**	**v**	**vi**	**vii**	**viii**	**ix**	**x**

Based on your responses, the **amount expended exceeds the total amount to report on** from this fiscal year. Please indicate how much additional funding was utilized and the funding source(s). This can include carryover settlement funds from previous fiscal years.

Additional Funds Utilized → **xi**	
Amount: $	00.00
Source(s):	Source Name(s)
Notes:	If additional funds weren't used, please provide context and/or explanation for funds expended/encumbered in excess of funds received.
	Expand

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Open-Ended Questions

The following includes open-ended questions about how municipalities are upholding the guiding principles that are described in the SSA

1. Engaging People with Lived and Living Experience

i. Please select from the dropdown which of the following statements best reflects how the OAC meaningfully engaged people with lived and living experience (PWLLE) in the decision-making process

PWLLE were not engaged in the decision-making process

- If your collaborative selected "PWLLE were not engaged in the decision-making process," please describe the reasons why PWLLE were not involved, any barriers to engagement you encountered, and whether you plan to include PWLLE in future decision-making

PWLLE were informed about the decision-making process

- If your collaborative selected "PWLLE were informed about the decision-making process," please explain how and when information was shared with PWLLE, what steps were taken to ensure transparency, and whether there were opportunities for them to provide input or ask questions.

PWLLE were consulted during the decision-making process

- If your collaborative selected "PWLLE were consulted during the decision-making process," please describe how their input was gathered (e.g., focus groups, interviews, surveys), what topics were discussed, and how their perspectives influenced or informed final decisions.
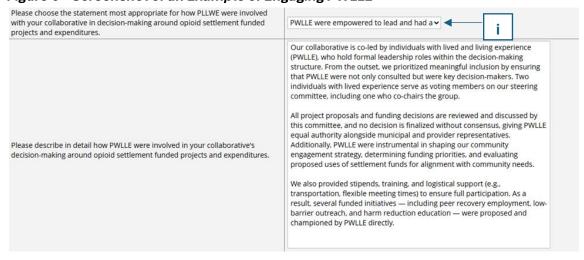
PWLLE were involved in the decision-making process

- If your collaborative selected "PWLLE were involved in the decision-making process," please describe the roles PWLLE held, the extent of their influence (e.g., participation in meetings, advisory capacity), and how their engagement was supported throughout the process.

PWLLE were empowered to lead and had authority over decision making

- If your collaborative selected "PWLLE were empowered to lead and had authority over decision making" in the dropdown menu, this is your opportunity to explain what that leadership looked like in practice.

Figure 6 – Screenshot of an Example of Engaging PWLLE

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2. Existing Plans for Future Spending

Question – Please note any existing plans you have for future spending

We ask this question to better understand you are planning to use current and future opioid settlement funds. This information helps the state identify trends, plan technical assistance and training opportunities, and support coordination across communities. It also allows us to anticipate areas where funding might be underutilized or where additional guidance may be needed. Sharing your plans—even if they are preliminary—supports transparency and strengthens our ability to monitor and support the effective use of funds statewide. Use this section to describe any formal or informal plans your municipality has for spending opioid settlement funds in the future. This could include activities in planning stages, strategies under review, or initiatives you are preparing to launch. If you've already allocated funds for a specific purpose or have a timeline in mind, include that information.

Figure 6 – Screenshot of an Example of Future Spending

Please note any existing plans you have for future spending.

We plan to use a portion of FY26 funds to expand our school-based prevention programming. We are currently in the early planning stages and expect to issue an RFP later this year. We are also considering setting aside funds for a regional harm reduction initiative in collaboration with neighboring towns.

Expand

3. Capturing Other Progress

Question - Sometimes progress is made before strategies can be implemented. Foundational relationship-building and community engagement work is essential even if it doesn't have a direct cost. Capturing this information helps tell the full story of progress. Please describe opioid abatement progress you've made without expenditures. Examples include community engagement and coordination, capacity building and planning, systems change and readiness.

Not all progress requires spending money. Foundational work—such as relationship-building, community engagement, planning, and systems change—often happens before funds are spent but is critical to long-term success. By capturing this type of progress, we can better understand the full impact of your efforts and highlight meaningful, often unseen, work that contributes to opioid abatement. This information helps the state recognize and support non-financial efforts and share best practices across municipalities. Use this space to describe any activities your municipality has undertaken that support opioid abatement but did not require spending funds. This may include convening working groups, developing partnerships, participating in regional planning sessions, engaging people with lived experience, training internal staff, or creating new policies or protocols. Even if the activities were informal or early-stage, they are important to document.

Figure 7 – Screenshot of an Example of Other Progress:

Sometimes progress is made before strategies can be implemented. Foundational relationship-building and community engagement work is essential even if it doesn't have a direct cost. Capturing it helps tell the full story of progress. Please describe opioid abatement progress you've made without expenditures. Examples include community engagement and coordination, capacity building and planning, systems change and readiness.

Our coalition launched a "Peer Navigation in Libraries" pilot that stations trained recovery coaches at the public library two mornings per week. Although the project was funded through a private foundation, it aligns with our future settlement-fund priorities. Within the first six months, coaches engaged 48 unique visitors and facilitated 15 direct referrals to treatment or harm-reduction services. We are uploading our pilot summary report and a one-page infographic that details early outcomes and lessons learned.

Expand

4. **Highlighting Success Stories & Best Practices**

Question - Is there any work you and your community have done to address the opioid crisis that you'd like to highlight? This can be work that has or hasn't incurred opioid settlement fund expenditures. We'd love to hear your success stories and share best practices.

Beyond required reporting, we want to celebrate and disseminate innovative or particularly effective approaches emerging across municipalities. Highlighting your success stories—whether funded through the settlement or not—helps the state:
- Spotlight models that can be replicated or adapted elsewhere
- Recognize community-driven accomplishments and build momentum and
- Share the positive impact of these funds to stakeholders, policymakers, and the public

Providing tangible examples and materials strengthens our collective learning network and underscores the real-world results of opioid-abatement efforts. To answer the question:
- Describe the initiative: Briefly outline the activity, program, policy change, or collaboration you believe is making a difference.
- Note outcomes or early indicators of success: Share any data points, feedback, or observations that illustrate the impact (e.g., increased naloxone distribution sites, improved referral pathways, community survey results).
- Specify settlement-fund involvement (if any): Indicate whether the work used opioid-settlement dollars, leveraged other funding sources, or was accomplished entirely without additional expenditures.
- Upload supporting materials (optional): If you have flyers, reports, evaluation summaries, photos, or other relevant documents, attach them here (accepted formats: PDF, Word, Excel, JPG/PNG, or PowerPoint). Uploaded materials will remain internal unless you explicitly give permission for wider sharing.

Figure 8 – Screenshot of Example of Highlighting Success Stories & Best Practices

Is there any work you and your community have done to address the opioid crisis that you'd like to highlight? This can be work that has or hasn't incurred opioid settlement fund expenditures. We'd love to hear your success stories and share best practices.

Our coalition launched a "Peer Navigation in Libraries" pilot that stations trained recovery coaches at the public library two mornings per week. Although the project was funded through a private foundation, it aligns with our future settlement-fund priorities. Within the first six months, coaches engaged 48 unique visitors and facilitated 15 direct referrals to treatment or harm-reduction services. We are uploading our pilot summary report and a one-page infographic that details early outcomes and lessons learned.

Expand

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Report Calculations

This section automatically calculates metrics based on your responses throughout the report. These figures are for your reference.

The first set of calculations are for the fiscal year **Financial Collaborative Dollars**. The total amount comes from the sum of the reported amounts that each m,uncipality contributed to the OAC.

  i. **FY25 Collaborative Funds Remaining -** *This number is calculated by subtracting total expenses and encumbrances from the total amount of collaborative funds.*

 ii. **% of FY25 Collaborative Funds Remaining -** *This number is calculated by dividing the FY25 collaborative funds remaining by the total amount of collaborative funds.*

The next set of calculations are for the **Municipal Dollars** for the municipality named at the top of the report.

iii. **FY25 Municipal Funds Remaining -** *This number is calculated by subtracting total expenses and encumbrances from the corrected or confirmed FY25 funds.*

iv. **% of FY25 Municipal Funds Remaining -** *This number is calculated by dividing the FY25 municipal funds remaining by the total corrected or confirmed FY25 funds.*

 v. **Total Available Funds Remaining -** *This number is calculated by subtracting the total amount of expenses and encumbrances from the total available funds (FY25 and carryover funds)*

vi. **% of Total Available Funds Remaining -** *This number is calculated by dividing the total available funds remaining by the total available funds (FY25 and carryover funds).*
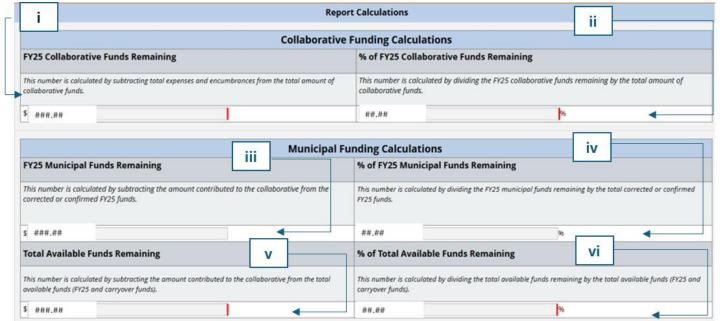
Figure 9 – Screenshot of Report Calculations for OAC

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Next Steps

Guidance for Completing the Annual Opioid Settlement Expenditure Report

If You Are:

An External Organization Reporting on Behalf of a Collaborative:

✅ This is the end of the report.
- 📥 Download a PDF of the completed collaborative report.
- 📧 Send it to partner municipalities to confirm accuracy.
- 🔁 You can return to the survey to make updates later using the same link.

A Lead Municipality (100% Funds Contributed to Collaborative)

✅ This is the end of the report.
- 📥 Download a PDF of the completed collaborative report.
- 📧 Send it to partner municipalities to confirm accuracy.
- 🔁 You can return to the survey to make updates later using the same link.

A Collaborating Municipality (100% Funds Contributed & Confirmed Lead Reporter)

✅ This is the end of the report.
- 📌 Ensure the lead entity has the most up-to-date information about your municipality.

A Lead Municipality (Partial Funds Contributed to Collaborative)

- ➡️ You will be directed to the start of the municipal expenditure report.
  - 📥 Download a PDF of the completed collaborative report.
  - 📧 Send it to partner municipalities for review.
  - 🔁 Return to the survey to make updates later using the same link.

A Collaborating Municipality (Partial Funds Contributed)

- ➡️ You will be directed to the start of the municipal expenditure report.

- **A Single Municipality (No Financial Collaborations)**

- ➡️ You will be directed to the start of the municipal expenditure report.

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Municipal Expenditure Report

The municipal expenditure report consists of the same sections as the financial collaboration report, but it is completed only on behalf of the individual municipality's FY25 funds.

Municipal Fiscal Year Funding Distribution

This section is the same as that described above. If you made corrections in the first section, those will be reflected here. If no corrections were made, a line will appear instead of a number.

Figure 10 – Screenshot of Municipal Fiscal Year Funding Distribution

Public Record Acknowledgement

Reminder: In the previous form you acknowledged that you understand that according to the Massachusetts public records law, any information shared in this report is a public record and will appear on the Municipal Abatement Funds Data Dashboard.

Municipality: Name

Fiscal Year Financial Details

According to the Massachusetts Attorney General's Office and your previous expenditure reporting, your municipality has the following amount of opioid settlement funds available:

	Amount on File	Corrected values from previous form (if applicable)
FY25 Disbursement:	$###.##	____
Carryover Funds:	$###.##	____
Total Funds Available:	$###.##	$###.##

Fiscal Year Financial Details

Reminders: Mosaic Grant and Collaborative Funding Amounts

If your municipality received a Mosaic Municipal Matching grant, you'll have an opportunity to confirm the amount.
If your municipality did not receive a Mosaic Municipal Matching grant, that reminder will not appear.
If your municipality is part of a financial collaborative, the amount reported as your municipality's contribution to the collaborative is displayed here as a reminder. If your municipality is not part of a collaborative, that reminder line will not appear.

Figure 11 – Screenshot of Municipal Mosaic Grant and Collaboration Acknowledgment

Our records indicate that you received a Mosaic Municipal Matching Grant in the amount of $50000.

Is this correct?
* must provide value

◉ Yes
○ No

reset

In the upcoming table you will be asked for line item expenditures of your opioid settlement funds.

Please include a line of **$50000** as your matching contribution for the Mosaic Municipal Matching grant.

According to the previous report **$1000** from your municipality was contributed to the financial collaborative **Name**.

Please enter this amount as a line item in the upcoming expenditure table.

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Each of these two amounts should have a line in the subsequent expenditure table. The line item should be full amount, and the other items should be completed as appropriate.

  a. Project Table (same as above)
  b. Line-Item Expenditure Table (same as above)

If the report formulas calculate that more dollars were expended than were available, there will be an opportunity to report on additional funding sources and expenditures.

Figure 12 – Screenshot of Additional Funds Utilized

Following the financial details section of the report, you'll be brought to a final section of open-ended questions.

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Open-Ended Questions

The following includes open-ended questions about how municipalities are upholding the guiding principles that are described in the SSA

1. **Engaging People with Lived and Living Experience**

Please select from the dropdown which of the following statements best reflects how your municipality meaningfully engaged people with lived and living experience (PWLLE) in the decision-making process. This may include formal roles (e.g., voting members, co-chairs), informal input (e.g., listening sessions, focus groups), or other forms of engagement. Be sure to note the level of authority or influence they had, how their contributions were supported (e.g., stipends, training, accessibility).

PWLLE were not engaged in the decision-making process

- If your municipality selected "PWLLE were not engaged in the decision-making process," please describe the reasons why PWLLE were not involved, any barriers to engagement you encountered, and whether you plan to include PWLLE in future decision-making

PWLLE were informed about the decision-making process

- If your municipality selected "PWLLE were informed about the decision-making process," please explain how and when information was shared with PWLLE, what steps were taken to ensure transparency, and whether there were opportunities for them to provide input or ask questions.

PWLLE were consulted during the decision-making process

- If your municipality selected "PWLLE were consulted during the decision-making process," please describe how their input was gathered (e.g., focus groups, interviews, surveys), what topics were discussed, and how their perspectives influenced or informed final decisions.

PWLLE were involved in the decision-making process

- If your municipality selected "PWLLE were involved in the decision-making process," please describe the roles PWLLE held, the extent of their influence (e.g., participation in meetings, advisory capacity), and how their engagement was supported throughout the process.

PWLLE were empowered to lead and had authority over decision making

- If your municipality selected "PWLLE were empowered to lead and had authority over decision making" in the dropdown menu, this is your opportunity to explain what that leadership looked like in practice.

Figure 13 – Screenshot of an Example of Engaging PWLLE

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2. Existing Plans for Future Spending
Question – Please note any existing plans you have for future spending

We ask this question to better understand you are planning to use current and future opioid settlement funds. This information helps the state identify trends, plan technical assistance and training opportunities, and support coordination across communities. It also allows us to anticipate areas where funding might be underutilized or where additional guidance may be needed. Sharing your plans—even if they are preliminary—supports transparency and strengthens our ability to monitor and support the effective use of funds statewide.
Use this section to describe any formal or informal plans your municipality has for spending opioid settlement funds in the future. This could include activities in planning stages, strategies under review, or initiatives you are preparing to launch. If you've already allocated funds for a specific purpose or have a timeline in mind, include that information.

Figure 14 – Screenshot of an Example of Future Spending

Please note any existing plans you have for future spending.

We plan to use a portion of next year's funds to hire a part-time recovery support coordinator within the health department. The coordinator would help residents navigate local treatment and recovery resources. We are currently drafting a job description and intend to post the position in early spring.

Expand

3. Capturing Other Progress

Question - Sometimes progress is made before strategies can be implemented. Foundational relationship-building and community engagement work is essential even if it doesn't have a direct cost. Capturing this information helps tell the full story of progress. Please describe opioid abatement progress you've made without expenditures. Examples include community engagement and coordination, capacity building and planning, systems change and readiness.

Not all progress requires spending money. Foundational work—such as relationship-building, community engagement, planning, and systems change—often happens before funds are spent but is critical to long-term success. By capturing this type of progress, we can better understand the full impact of your efforts and highlight meaningful, often unseen, work that contributes to opioid abatement. This information helps the state recognize and support non-financial efforts and share best practices across municipalities. Use this space to describe any activities your municipality has undertaken that supports opioid abatement but did not require spending fun

Figure 15 – Screenshot of an Example of Other Progress

Sometimes progress is made before strategies can be implemented. Foundational relationship-building and community engagement work is essential even if it doesn't have a direct cost. Capturing it helps tell the full story of progress. Please describe opioid abatement progress you've made without expenditures. Examples include community engagement and coordination, capacity building and planning, systems change and readiness.

Our health department staff have spent the past year reviewing local overdose data and mapping areas with high EMS response rates. Using this information, we created an internal report that will guide where to focus future outreach and naloxone distribution. We also began attending monthly school safety meetings to increase alignment between prevention efforts for youth and the town's public health priorities.

Expand
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4. Highlighting Success Stories & Best Practices

Question - Is there any work you and your community have done to address the opioid crisis that you'd like to highlight? This can be work that has or hasn't incurred opioid settlement fund expenditures. We'd love to hear your success stories and share best practices.

Beyond required reporting, we want to celebrate and disseminate innovative or particularly effective approaches emerging across municipalities. Highlighting your success stories—whether funded through the settlement or not—helps the state:

- Spotlight models that can be replicated or adapted elsewhere
- Recognize community-driven accomplishments and build momentum and
- Share the positive impact of these funds to stakeholders, policymakers, and the public

Providing tangible examples and materials strengthens our collective learning network and underscores the real-world results of opioid-abatement efforts. To answer the question:

- Describe the initiative: Briefly outline the activity, program, policy change, or collaboration you believe is making a difference.
- Note outcomes or early indicators of success: Share any data points, feedback, or observations that illustrate the impact (e.g., increased naloxone distribution sites, improved referral pathways, community survey results).
- Specify settlement-fund involvement (if any): Indicate whether the work used opioid-settlement dollars, leveraged other funding sources, or was accomplished entirely without additional expenditures.
- Upload supporting materials (optional): If you have flyers, reports, evaluation summaries, photos, or other relevant documents, attach them here (accepted formats: PDF, Word, Excel, JPG/PNG, or PowerPoint). Uploaded materials will remain internal unless you explicitly give permission for wider sharing.

Figure 16 – Screenshot of Example of Highlighting Success Stories & Best Practices

Is there any work you and your community have done to address the opioid crisis that you'd like to highlight? This can be work that has or hasn't incurred opioid settlement fund expenditures. We'd love to hear your success stories and share best practices.

Our town launched a social media campaign to reduce stigma and promote local resources for opioid use disorder. Using testimonials from community members in recovery (with their consent), we posted weekly stories that reached over 2,000 residents. While this work did not use settlement funds, it has helped start important conversations and encouraged more residents to contact the health department for help. We are uploading several graphics from the campaign that could be useful for other small towns.

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Figure 17 – Screenshot of **Municipal Funding Calculations**

Municipal Funding Calculations	
FY25 Funds Remaining	**% of FY25 Funds Remaining**
This number is calculated by subtracting total expenses and encumbrances from the corrrected or confirmed FY25 funds.	*This number is calculated by dividing the FY25 municipal funds remaining by the total corrected or confirmed FY25 funds.*
$	%
Total Available Funds Remaining	**% of Total Available Funds Remaining**
This number is calculated by subtracting the total amount of expenses and encumbrances from the total available funds (FY25 and carryover funds).	*This number is calculated by dividing the total available funds remaining by the total available funds (FY25 and carryover funds).*
$	%

i. **FY25 Municipal Funds Remaining**

This number is calculated by subtracting total expenses and encumbrances from the corrected or confirmed FY25 funds.

ii. **% of FY25 Municipal Funds Remaining**

This number is calculated by dividing the FY25 municipal funds remaining by the total corrected or confirmed FY25 funds.

iii. **Total Available Funds Remaining**

This number is calculated by subtracting the total amount of expenses and encumbrances from the total available funds (FY25 and carryover funds)

iv. **% of Total Available Funds Remaining**

This number is calculated by dividing the remaining total available funds by the total available funds (FY25 and carryover funds).

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1. **Report Completion Resources**

Frequently Asked Questions linked [here](#).

Blank Report Examples
- [Collaborating Municipality, Lead Municipality](#)
- [Collaborating Municipality, Non-Lead Municipality](#)
- [External Organization Reporting on Behalf of a Collaborative](#)
- [Single Municipality](#)

Completed Report Examples
- [Collaborating Municipality, Lead Municipality](#)
- [Collaborating Municipality, Non-Lead Municipality](#)
- [External Organization Reporting on Behalf of a Collaborative](#)
- [Single Municipality](#)

Video Links- step by step instructions
- [Collaborating Municipality, Lead Municipality](#)
- [Collaborating Municipality, Non-Lead Municipality](#)
- [External Organization](#)
- [Single Municipality](#)

2. **Glossary**

- *Carryover Funds:*
  Unspent opioid settlement funds from a previous fiscal year that are still available for use in the current or future reporting periods. If you've made expenditures from your carryover funds, you can include those in this year's report.

- *Mosaic Grant Funding:*
  A grant initiative funded through the Opioid Recovery and Remediation Fund (ORRF) that supports community-driven, innovative, and equity-focused strategies for opioid abatement. If you applied for and received a Mosaic grant, it will appear in this report. You can report on those expenditures.

- *Opioid Abatement Collaborative:*
  Two or more municipalities who pool dedicate some or all their opioid abatement funds to implement regional state subdivision agreement (SSA) strategies; pursuant to a formalized agreement

- *Financial Collaboration:*
  Two or more municipalities dedicate some or all of their opioid abatement funds to implement regional state subdivision agreement (SSA) strategies pursuant to a formalized agreement. Dedicating funds means that municipalities commit some or all of their opioid abatement funds to regional strategies, and those funds are managed by a host municipality or agent pursuant to an agreement. This includes agreements resulting from joint funding through the Mosaic Opioid Recovery Partnership Municipal Matching Grants, Opioid Abatement Collaboratives, and shared service agreements.

- *Spending Categories*

Defined financial groupings that classify how opioid settlement funds are used. These appear on the expenditure report and align with standard accounting practices.

- Salaries:
  This includes salaries of municipal employees who had dedicated a specific number of FTEs to the project. This does not include independent subcontractors or salaries of staff employed by a vendor. There may be instances when a salary line-item for the same position is listed more than once. For example, a full-time homeless coordinator who dedicates .50 FTE to Project A and .50 FTE to Project B.

- Subcontracts
  This includes individuals who are independent contractors through a 1099, as well as organizations. Again, a subcontractor may need to be listed more than once. For example, the same nonprofit was procured to provide housing case management for Project A, and to operate a Warming Center for Project B. Furthermore, there may be instances when two subcontractors are funded for the same project. For example, Project A's mobilizes and empowers people who use drugs to become change agents in their communities, in which a Syringe Service Program is subcontracted to pay stipends to people who use drugs to perform post-overdose outreach, and subcontracts a Harm Reduction Coalition to convene a steering committee that is responsible for deciding how opioid abatement funds will be used.

- Program Facilities:
  This includes funds expended or encumbered specifically for opioid abatement-related projects such as monthly rent, utilities, renovations, or maintenance. For example, Project A funded supplemented a low-threshold housing initiative, which allowed a housing developer and housing provider to renovate a building to develop permanent supportive housing units.

- Program Support:
  This includes funds expended and/or encumbered to procure consultants and/or subject-matter experts that provide services that are specialized and are not ordinarily provided by municipalities. For example, Project A funded a consultant conducts a strategic planning process to ensure the municipal opioid abatement funds are invested effectively. Project B funded a consultant to implement a municipal recovery-friendly workplace initiative.

- Program Supplies:
  This includes funds expended and/or encumbered for goods and/or services needed for a specific project such as equipment, transportation, materials. For example, Project A aims to remove barriers to employment by providing transportation and childcare vouchers. Project B funds a street outreach program that distributes safe drug supplies communicable diseases people who use drugs.

- Administrative Costs:
  Overhead expenses related to managing and reporting on the opioid settlement funds, such as bookkeeping, fiscal monitoring, and audit preparation.

- Expense / Expenditure:
  Actual costs paid during the reporting period using opioid settlement funds. These must be documented and categorized appropriately.

- Encumbrance:
  Funds that have been committed or obligated for a future expense (e.g., a signed contract or

purchase order), even if the payment has not yet occurred. These should be reported to reflect forward planning.

- Offset Information:
  Details about other funding sources that reduce the amount of opioid settlement funds needed for a particular expense. This includes insurance reimbursements, federal grants, or other overlapping funding streams.

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