

Municipal Opioid Abatement Funds | FY25 Annual Expenditure Report

Frequently Asked Questions (FAQ) Document

1. How have reporting requirements for municipal opioid abatement funds changed?

Prior to July 1, 2025, municipalities that received opioid abatement funds amounting to \$35,000 or more either individually or pooled were required to submit an annual expenditure report, and municipalities that received less than \$35,000 were strongly encouraged to do so. As of July 1, 2025, all municipalities that received opioid abatement funds regardless of the amount or year that they received are required to submit an annual expenditure report except for those municipalities who have elected to reallocate all their opioid abatement funds to the statewide Opioid Recovery & Remediation Trust Fund (ORRF)

2. Why have the reporting requirements changed?

Per the [State-Subdivision Agreement](#), the Executive Office of Health & Human Services (EOHHS) retains the right to modify the reporting threshold for municipalities receiving opioid abatement funds. The impetus of this decision to require all municipalities to submit an annual expenditure report is to ensure transparency and accountability in the allocation and use of the opioid settlement funds. The new reporting requirement eliminates the \$35,000 reporting threshold – a figure that fluctuates from one year to the next depending upon the settlement agreement and the payment schedule, and thereby resulting in inconsistent reporting

3. What else has changed relative to annual expenditure reporting?

Unlike in previous years, the annual expenditure report will be administered by the Massachusetts Department of Public Health's (DPH) Bureau of Substance Addiction Services (BSAS). Furthermore, the report itself has been modified to make it easier for municipalities to complete, and to provide an accurate account of how opioid abatement funds have been spent by reporting line-item expenditures

4. When will this change go into effect?

As of July 1, 2025, all municipalities that received opioid abatement funds except for those municipalities who elected to reallocate all their opioid abatement funds to the statewide Opioid Recovery & Remediation Trust Fund (ORRF)

5. What are the dates for this reporting period?

The FY25 reporting period begins July 1, 2024, to June 30, 2025

6. What information will municipalities be asked to report on for FY25?

The reports are prepopulated with the total funds a municipality received in FY25, and the total funds carried over from previous fiscal years. The report will automatically calculate the sum of these two figures to generate the total funds available in FY25. This figure will be used to calculate the line-item expenditures that municipalities will be asked to input on their reports. Line-item

categories will include salaries, subcontracts/stipends, program facilities, program support, program supplies, and administrative costs

7. Do all municipalities collect this type of data regardless of this report?

Yes. All municipalities are required by law to report financial data each fiscal year, which include specific appropriations, the expenditures therefrom, and the purpose for which monies have been spent

8. Who from my municipality should complete this report?

This report should be completed by the municipal department responsible for the preparation and maintenance of all financial and accounting records. Ordinarily, this would be the Auditing Department. However, this report should be completed in collaboration with the municipal staff responsible for overseeing the programmatic aspects of the opioid abatement activities

9. Are municipalities required to submit an expenditure report that hasn't expended any of its funds?

Yes. All municipalities are required to submit an annual expenditure report in FY25 regardless of the amount they received and expended

10. Are municipalities required to report expenditures that were made in FY23 and FY24?

No. Municipalities that received less than \$35,000 in FY23 and/or FY24 and did not submit an expenditure report will not be required to report expenditures made during those fiscal years

11. What are the reporting requirements for Opioid Abatement Collaboratives (OACs)?

The lead municipality (city/town) is responsible for completing the annual report on behalf of the OAC and its participating municipalities. Participating municipalities only need to submit a report on funds they received that were not pooled. There may be instances when an external organization files the annual report on behalf of the OAC

12. When will municipalities be able to access the online reporting system?

Municipalities will receive a "welcome" email that will contain an individual link to their report on August 18th, 2025

13. What should I do if my municipality has not received a "welcome" email?

If you do not receive the individual link to your municipality's report by 08/18/2025, please send the name of the city/town, and the name, title, and phone number of the fiscal point of contact and the programmatic point of contact to DPH-MunicipalOpioid-SettlementWork@mass.gov

14. Can a municipality start their report and return later to complete it?

Yes. Any progress that's been made when completing the report will be saved

15. Who should I contact if there is a discrepancy between the total funds dispersed amounts pre-populated on the report compared our municipal records?

Discrepancies involving the Fiscal Year Disbursement figure must be reported to the [Attorney General's Office](#) directly

16. Where can I find information on the opioid settlement payments my municipality has received?

This information is available and can be accessed on the Payment Lookup Tool

17. When is the FY25 Annual Expenditure Report due?

The FY25 annual expenditure is due on November 1st, 2025

18. How will municipalities know that they have successfully completed their reports?

Municipalities that submit a report by the initial November 1st deadline will receive an email on Friday, November 14, 2025, to confirm that they have either:

- Successfully completed their FY25 annual expenditure report, and that no further action is needed; or
- Submitted an incomplete and/or a report that contains discrepancies, and that further action is needed

Municipalities that receive the latter will have until 5 PM on November 28, 2025, to amend their reports. Any reports that have not been amended by this deadline will be deemed incomplete. Moreover, incomplete data will not be published on the statewide opioid settlement funds dashboard

19. What actions will be taken if a municipality does not successfully submit a complete report by the aforementioned deadlines?

BSAS is obligated to confirm and report to the Attorney General's Office any municipalities that do not comply with the reporting requirements governed by the State-Subdivision Agreement (SSA). Furthermore, only municipalities in compliance are eligible to apply for the Mosaic Municipal Matching Grant

20. Will municipalities be able to download a copy of their report?

Yes. Municipalities will be able to download a copy of their reports

21. Are the Annual Expenditure Reports public records?

Yes. All annual expenditure reports are public records, and the data that municipalities submit will be reported on a public-facing statewide opioid settlement dashboard

22. What type of support is available to municipalities?

BSAS hosted a [webinar](#) on August 18th, 2025 at 1 PM that will inform municipalities about the updates that have been made to the annual expenditure report and provide details about the data that will be collected. Furthermore, attendees will learn about the resources available to municipalities, which include a reporting guidance document that contains examples of completed reports, demonstrative videos that walk municipalities through the different reporting scenarios, as

well as instructions on how to schedule a one-on-one meeting through Microsoft Bookings to receive hands-on support when completing the report

23. Who should I contact if I have questions about annual expenditure reporting?

Any questions about the annual expenditure report should be emailed to DPH-MunicipalOpioid-SettlementWork@mass.gov