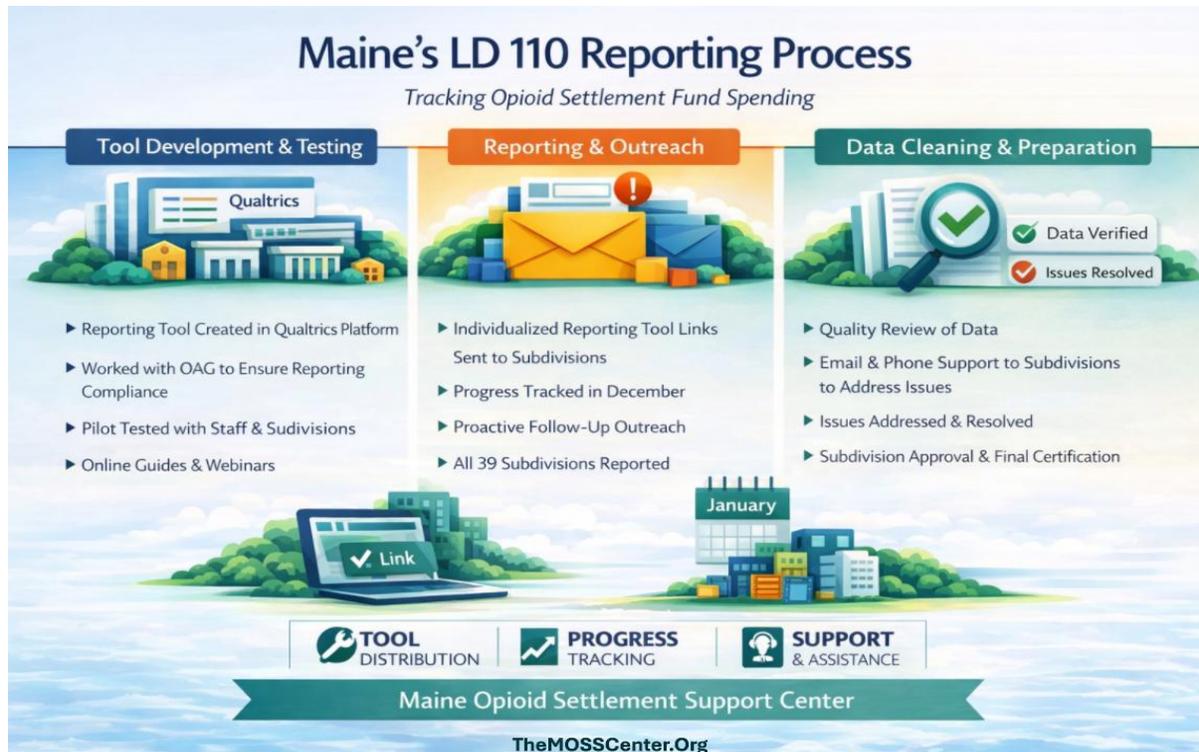


I. Overview of LD 110

LD 110, An Act to Require Reporting on the Expenditure of Opioid Settlement Funds by Certain Municipalities and County Governments (codified at 5 M.R.S.A. § 203-D), requires any subdivision which received shares of opioid settlement funds - municipalities and counties named in the State-Subdivision Memoranda of Understanding (codified at 5 M.R.S.A. § 203-D) —to submit an annual report to the Office of the Attorney General (OAG) detailing funds received, funds expended, and descriptions of each expenditure. The first report was due to the OAG by January 15, 2026, with annual reporting thereafter, and the OAG is directed to compile and submit reports to the Legislature by February 15.



II. Process for Developing, Acquiring and Cleaning Spending Data

As part of its work to enhance transparency, coordination, and accountability in the use of Opioid Settlement Funds, the MOSS Center has taken a statewide approach to developing tools and processes that make it easier for subdivisions to meet LD 110 reporting requirements. This section outlines the collaborative process used to design the LD 110 reporting tool, the steps taken to guide subdivisions through the reporting period, and the data quality procedures used to ensure that final submissions were complete, reliable, and accessible for public review.

Collaborative Development of Reporting Tool

The LD 110 reporting tool was developed through a collaborative process with the direct-share subdivisions to ensure it was clear, practical, and aligned with the reporting requirements. To facilitate the reporting, the OAG determined that a uniform reporting tool designed by the MOSS Center would satisfy the subdivisions' obligation to report to the OAG while reducing the subdivisions' workload and increasing accuracy. The MOSS Center team drafted the tool in Qualtrics, an online survey platform, and worked with the OAG to ensure that the requirements in § 203-D were reflected in the tool. To

MAINE LD 110- SUBDIVISION OPIOID SETTLEMENT FUND REPORTING BRIEF

FEBRUARY 13, 2026

make sure the tool was easy to understand and use, it was pilot tested with internal staff and external partners, including subdivision representatives. Feedback from these pilots was used to improve the clarity, usability, and overall functionality of the tool. Online guides and a pre-recorded webinar on the reporting process and tool were available to subdivisions on the MOSS website and shared through outreach. In addition, a live webinar was held to provide further guidance to subdivisions and respond to questions.

Reporting Process

Per § 203-D, subdivisions are required to submit annual spending reports of their opioid settlement funds to the OAG. Individualized links to the reporting tool were distributed to subdivisions in December; MOSS staff tracked the progress of applications and did proactive outreach to subdivisions who had not opened the reporting tool or started to complete their submission throughout December. Proactive outreach was completed to ensure the appropriate contact at each subdivision that received the reporting tool and to address any questions or concerns regarding the submission process. In the first reporting period, all 39 subdivisions reported through the online reporting tool provided by the MOSS Center by the mandated deadline of January 15. However, the MOSS Center worked collaboratively with subdivisions throughout the months of December and January to address data quality issues and ensure that submissions were complete, accurate, and clear, as described below.

Figure 1. Reporting Timeline



Data Cleaning & Preparation: Structuring for Usability

After submissions were received, the MOSS Center conducted a quality review focused on completeness, clarity, and internal consistency to ensure the final dataset was accurate and reliable for public reporting. MOSS Center staff contacted subdivisions via email and phone to request clarifications or corrections directly from the submitter. Staff worked collaboratively to support subdivisions in addressing and resolving any issues flagged in the initial submission so that all reported data accurately reflected the subdivision’s 2025 Opioid Settlement Fund spending. Over half of subdivision submissions were flagged for data quality issues (54%). The most frequent data quality issues that required follow-up with subdivisions included: typos, ambiguous or unclear project descriptions, and dollar discrepancies. After subdivisions addressed quality issues, they completed a review of their revisions before certification of their submission. This process ensured that all reported data accurately reflected each subdivision’s Opioid Settlement Fund spending while preserving the integrity of subdivision provided information. Following the data cleaning and

organization phase, the MOSS Center enhanced the dataset by coding additional fields that enable users to sort by recommended settlement pillar, access concise project descriptions, and filter records through a standardized categorical entity type field.

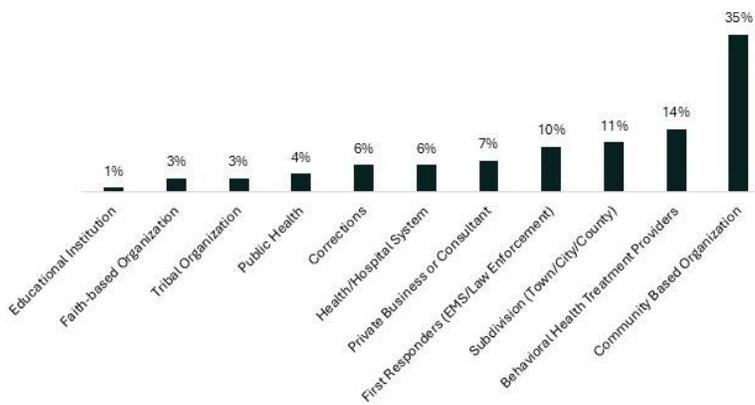
III. Key Settlement Spending Insights

Below is a summary of how subdivisions used Opioid Settlement Funds in 2025, along with information they shared about their decision-making, governance, and monitoring practices. Subdivisions also reported successes and challenges encountered during the first year of implementation. Together, these data offer a clearer understanding of how funds are being utilized across the state and the factors influencing local spending decisions. This is designed to provide an overview of the data submitted by subdivisions; an analysis of statewide spending patterns to identify trends, assess alignment with approved spending categories, and evaluate regional variations in investment strategies will be conducted by the MOSS Center once the subdivision data has been merged with spending information from the Maine Recovery Council (MRC) and the OAGs office.

Overview of Subdivision Spending

In 2025, 29 subdivisions (74%) spent just over \$3.086 million dollars (\$3,086,509.76) of Opioid Settlement funds. In total, subdivisions reported 72 expenditures in 2025 across 82 organizations;¹ community-based organizations received the greatest amount of Opioid Settlement Fund dollars (Figure 2). Fifteen subdivisions (52%) reported 1 Opioid Settlement Fund in 2025. Ten (10) subdivisions reported not spending any Opioid Settlement Funds in 2025. Eighty percent (80%) of subdivisions who had no Opioid Settlement Fund expenditures in 2025 indicated ongoing planning efforts were the primary reason funds had not yet been spent. Figure 3 below provides additional key insights from subdivision 2025 Opioid Settlement Fund Spending.

Figure 2. Entities Receiving Opioid Settlement Funds



Subdivision Reporting on Decision-Making, Governance, and Monitoring

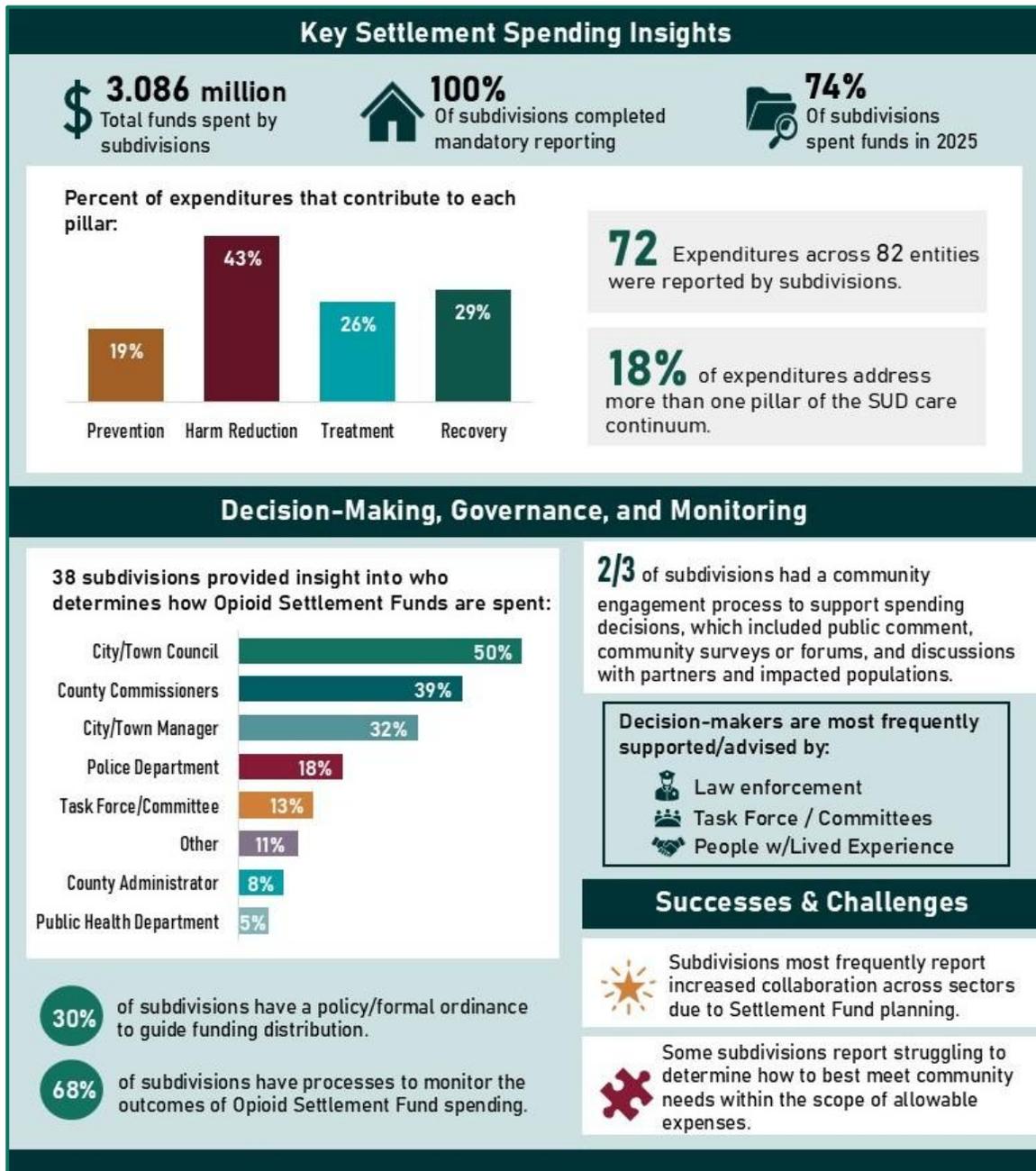
While subdivisions *were not required* by LD 110 to report on information related to: 1) how they have gathered information to guide spending, 2) how they track & evaluate funds, 3) transparency efforts, 4) general decision-making infrastructure, or 5) successes & challenges encountered, nearly all subdivisions voluntarily provided some data on processes (97%, n=38). Their responses offer a clearer picture of local decision-making structures, engagement processes, and the support guiding Opioid Settlement Fund spending decisions.

Ninety-seven percent of subdivisions indicated that City/Town Councils (50%), County Commissioners (39%), City/Town Managers (32%), and Police Departments were the most common

¹ Note: Some expenditures were allocated to support multiple organizations so the number of entities receiving funds exceeds the number of expenditures.

entities determining how funds will be allocated in their subdivision. Most subdivisions indicated that decisionmakers were supported in their spending decision-making process by partners and other interested parties including law enforcement (53%), local task forces/committees (47%), people with lived experience (39%), public health professionals (33%), other local partners (31%), and medical professionals (22%). In addition, 70% of subdivisions conducted community engagement activities to inform spending decisions. Among these, 65% hosted public comment opportunities or engaged key partners in planning conversations and 46% held discussions with people with lived experience. The majority of subdivisions are tracking activities to monitor the impact of spending with 68% indicating that they are actively monitoring outcomes; among those not monitoring, 16% expressed interest in developing a plan. Of subdivisions monitoring outcomes, 76% track *all* funded projects, 20% track *most*, and 4% track *some*.

Figure 3. Snapshot of Subdivision Reporting



Subdivision Successes and Challenges

Subdivisions report several highlights in 2025, including expanded health services such as medications to treat opioid use disorder (MOUD/ MAT), behavioral health resources, and a strengthened ability to respond to SUD/ODU related health needs. The most frequently reported success was collaboration across sectors to support engagement, planning, and implementation (26%). Some subdivisions also report general excitement from the community and partners regarding their work related to the Opioid Settlement Funds. While there were numerous successes in 2025, subdivisions did report encountering challenges. The most frequently cited challenges among subdivisions were how to best meet community needs within the scope of allowable expenses (25%) and setting up and/or implementing infrastructure along with RFP processes (25%).

IV. Next Steps

Drawing on feedback from subdivisions during the first LD 110 reporting period, the MOSS Center is working to strengthen the reporting process by improving the tools, resources and technical assistance support available to facilitate local level reporting efforts. Feedback from subdivisions highlighted opportunities to improve clarity, usability, and consistency in the reporting requirements, submission tool and overall process. Subdivisions identified several areas where clearer guidance, better workflow design, and stronger technical resources would reduce reporting burdens and improve data quality.

Enhancing LD 110 Reporting

During the first round of LD 110 reporting, the MOSS Center collected and reviewed feedback from subdivisions regarding LD 110 reporting. Throughout the reporting period, subdivisions informally shared feedback directly with MOSS staff through email and phone conversations, offering insight into reporting requirements, timelines, and overall usability of the reporting tool. In addition, the MOSS Center has preliminary feedback from a brief post-reporting feedback survey distributed to subdivisions, which remains open and continues to collect responses. Subdivisions provided input on areas such as reporting categories, allowable-use descriptions, data entry workflows, narrative fields, and the level of detail required for expenditure reporting.

Overall, feedback from subdivisions indicates that the first year of LD 110 reporting went smoothly, with many noting that MOSS Center staff worked hard to make the process as easy as possible. Early survey responses show an **average experience rating of 8.2 out of 10** (responses to date 15% (n=6), survey ongoing); this early survey feedback aligns with informal feedback provided by subdivisions. The primary challenge related to LD 110 reporting identified by subdivisions is the reporting timeline; the 15-day turnaround between the end of the calendar year and the January 15 reporting deadline is extremely tight. This short timeframe limits the ability to compile accurate annual spending data and may warrant legislative adjustment.

“Overall, for the first year of implementing this, it went well. MOSS Center employees clearly tried to make this as easy as possible for people, and I appreciate that.”

-Subdivision Survey Feedback

Subdivision feedback is being used to guide several improvements for the next reporting cycle, including:

- **Refining instructions and definitions** to reduce ambiguity and ensure consistent reporting across municipalities and counties.
- **Improving technical support resources**, including FAQs, webinars, and guidance materials, based on common questions raised during the first reporting cycle.
- **Strengthening data validation tools** to help subdivisions identify and correct errors before submitting reports.

These improvements will be incorporated into the next version of the reporting tool. This approach ensures the reporting process will continue to evolve, reflect subdivision experiences, and support higher-quality, more consistent reporting statewide.

Dissemination

The MOSS Center is finalizing development of a statewide dashboard that will provide a unified, publicly accessible view of Opioid Settlement Fund spending. The dashboard will include expenditure data and key metrics related to decision-making, governance, and monitoring for all subdivisions, as well as for the Maine Recovery Council and the OAG. The purpose of the spending dashboard is to simplify the complex settlement fund landscape so interested parties can understand how funds are being allocated, identify current capacity, and understand ongoing resource gaps. Enhancing access to spending information will also provide valuable insights to support equitable, data-driven decision-making on the allocation of Opioid Settlement Funds in Maine.

The dashboard will visualize expenditures, allow comparisons across municipalities and counties as well as funder, and support public understanding of settlement spending statewide. The dashboard, developed in collaboration with the MOSS Center Advisory Committee, will provide a view of how opioid settlement funds are being allocated across communities and is designed to be accessible to a broad group of audiences including policymakers, researchers, advocates, and the public. The spending dashboard will launch in March of 2026 and will be updated annually in alignment with LD 110 reporting requirements. The dashboard will be housed on the MOSS Center website at: <https://www.themosscenter.org/>.

Technical Assistance

In alignment with MOSS Center goals to provide timely, relevant technical assistance to subdivisions, the Center will utilize insights from spending reporting to implement targeted outreach and technical assistance to subdivisions to support enhancements to subdivision governance, evidence-based decision making, as well as monitoring and evaluation activities.

V. Summary

LD 110 strengthens accountability and transparency by requiring standardized reporting statewide. The completion of the first required opioid settlement fund spending by subdivisions in Maine represents a major coordination milestone and establishes clear systems for supporting transparency on settlement fund spending. Standardized reporting will help subdivisions, the OAG and the MRC as well as community advocates and other interested parties identify regional gaps, spending trends, opportunities for collaboration to support more strategic allocation of current and future opioid settlement funding at the state and local levels.

The MOSS Center is a partnership between Maine Attorney General Aaron M. Frey and SURE, supported by Opioid Settlement Funds.