



**OFFICE OF THE
INSPECTOR GENERAL**
MASSACHUSETTS

A Preliminary Review of Sheriffs' Budgets and Expenditures

Ending a Decades-Long Practice of Improper Deficit Spending and Overuse of Supplemental Funding

February 27, 2026

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February 27, 2026

Via Electronic Mail

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Re: A Preliminary Review of Sheriffs' Budgets and Expenditures

Dear Chairs Rodrigues, Michlewitz, Cronin, and Cahill, Ranking Members O'Connor, Smola, Durant, and Vaughn:

Pursuant to Section 164 of Chapter 73 of the Acts of 2025 (Section 164), the Office of the Inspector General (OIG) herein presents its *Preliminary Review of Sheriffs' Budgets and Expenditures*. The OIG will continue this review in anticipation of issuing the final report later this year.

Section 164 directed the OIG to investigate and report on sheriffs' offices' spending, compensation levels, and compliance with state finance law during Fiscal Year 2025, as well as to make any recommendations necessary to ensure future compliance with state finance law.

The OIG appreciates that all parties have been courteous and cooperative during the initial stage of this investigation. The sheriffs that the OIG has interviewed thus far all share a dedication to serving their communities by offering critical re-entry programs and resources to those in custody. The OIG also recognizes that the budgeting teams at the Executive Office of Administration and Finance (A&F) and in the Legislature have an enormous and difficult task of creating and monitoring collective budgets of more than \$58 billion.

The OIG's review to date has found that the sheriffs' budget process has become opaque, chaotic, and deeply flawed. The OIG believes this can be attributed, in part, to numerous unclear and outdated laws that define sheriffs' responsibilities and authority. From their initial establishment dating back to colonial times to the over 200 references to sheriffs in the Massachusetts General Laws, it is apparent that

the role of the sheriffs' offices may not be as narrow as some legislative leaders expect, nor as expansive as some sheriffs believe. While the creation of the sheriffs' offices dates back to the origins of this country, the work of the offices is set by statute. The Legislature has an opportunity to clarify such roles and responsibilities while also reforming a fundamentally broken budget process.

The budgeting problem begins in the Commonwealth's General Appropriations Act (GAA). The OIG found that the Commonwealth routinely underfunds sheriffs' offices in the GAA, with the understanding that sheriffs will be made whole during the supplemental budget process at the end of the fiscal year. In essence, this means that sheriffs have no budget because of the understanding that the shortfall will be offset in the supplemental budget.

However, unlike any other state entity to the OIG's knowledge, sheriffs' offices spend above their GAA appropriation without waiting for the extra funds to be approved in the supplemental budget. Based upon interviews and a review of records which include email communications between representatives of the sheriffs' offices, A&F, and the Legislature, the OIG determined that these over-expenditures occurred with at least the tacit approval of the Legislature and A&F. There is no exemption in state law to allow sheriffs to spend beyond their appropriation, meaning that such spending is in apparent violation of state finance law.

The lack of consistency among sheriffs' discretionary costs – namely, programming, community services, and law enforcement activities – is a dominant factor in the disconnect between the sheriffs, A&F, and the Legislature. When budgets are tight, responsible state agencies cut discretionary costs. Indeed, several sheriffs have avoided deficit spending by reducing discretionary costs, which demonstrates respect for public dollars. These offices should be commended. Unfortunately, this is not always the case. Some sheriffs' offices have an expansive view of their mandate and seem to spend as they deem appropriate. Thus, it is important to look at the budget and spending of each sheriff's office on its own and not paint with a broad brush.

Sheriffs should be provided with a reasonable budget in the GAA to meet their mandate and then held accountable to operate within that constraint. Supplemental funding should be limited to rare, unforeseen circumstances. An effective reform will be one in which the Legislature clearly defines the responsibilities and obligations of the sheriffs.

To add to the confusion, there is a lack of transparency and accountability in the supplemental budgeting process. The supplemental budget request is a single number for all sheriffs' offices for all purposes, rather than showing what each office is requesting and for what.

While further investigation is required to determine the full root cause of the inadequate funding of sheriffs' offices in the GAA, it is clear that the process of consolidating the underfunded needs of sheriffs into one funding vehicle does nothing to mitigate escalating costs or to better isolate and understand the basis for rising costs. Notably, this process results in commingling underfunded mandated expenses with discretionary costs, which certainly provides the opportunity and cover for discretionary spending to increase without authorization or justification.

As the OIG's review is ongoing, the findings in this report are preliminary. The OIG anticipates and welcomes feedback and additional information from all parties. For now, the OIG offers several recommendations for the Legislature to consider as it enters the Fiscal Year 2027 budget season. The OIG's review remains a work in progress until our final report is submitted in May.

Sincerely,



Jeffrey S. Shapiro, Esq., CIG
Inspector General

cc (via email):

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EXECUTIVE SUMMARY

Section 164 of Chapter 73 of the Acts of 2025 (Section 164) directs the Office of the Inspector General (OIG) to investigate and report on sheriffs' offices' spending, compensation levels, and compliance with state finance law during Fiscal Year 2025.¹ Section 164 further requires the OIG to issue a preliminary report on these matters no later than February 27, 2026, and a final report no later than May 31, 2026. Pursuant to Section 164's mandate, the OIG submits this preliminary report and continues its review in anticipation of issuing the final report later in the year.^{2, 3}

The investigation was authorized after it was reported that the Commonwealth's 14 sheriffs' offices had a combined deficit of \$162.4 million for Fiscal Year 2025. During the initial phase of the investigation, however, the OIG found that the reported deficit does not accurately reflect the complete financial picture of sheriffs' offices. Specifically, the \$162.4 million figure does not account for reserve and other net transfers that reduce the actual deficit to \$110 million.⁴ The \$162.4 million reported deficit also fails to account for potential shortfalls in funding provided to the sheriffs' offices in their Fiscal Year 2025 appropriations. The OIG presents this information in greater detail in Figures 4 and 7, appearing later in this report.

More than halfway through Fiscal Year 2026, sheriffs' offices are facing an even higher deficit. In December 2025, the Office of the State Comptroller (comptroller), as mandated by Section 192 of Chapter 73 of the Acts of 2025,⁵ took the rare step of using Fiscal Year 2026 funding to cover Fiscal Year 2025 deficits. This action has set the stage for a fiscal crisis in Fiscal Year 2026, with many sheriffs' offices already in a deficit. By not establishing a realistic budget each year and kicking this known disconnect down the road, the Commonwealth exacerbates the problem. According to one person the OIG interviewed, the sheriffs are facing a dilemma "decades in the making."

¹ Fiscal Year 2025 ran from July 1, 2024, through June 30, 2025.

² In issuing this preliminary report as the Legislature directed, the OIG must necessarily disclose certain aspects of its ongoing investigation, contrary to its standard practice of maintaining strict confidentiality regarding ongoing matters.

³ The OIG appreciates that all parties have been courteous and cooperative during the initial stage of this investigation. The sheriffs that the OIG has interviewed thus far all share a dedication to serving their communities by offering programs and resources to those in custody that prepare them to re-enter society. Additionally, the OIG recognizes that staff members who make up the budgeting team at the Executive Office of Administration and Finance and in the Legislature have an enormous and difficult task of creating and monitoring collective budgets of more than \$58 billion.

⁴ As discussed in more detail later in this report, reserve transfers include transfers from central reserves held by the Executive Office for Administration and Finance (A&F) related to mandated programs for no-cost calling, MAT, and collective bargaining. The primary component of other net transfers is approximately \$13 million of funds to reimburse for expenses related to Section 35 involuntary addiction treatment programs. These transfers were primarily issued by A&F after the close of the fiscal year.

⁵ Section 192 of Chapter 73 states that "Notwithstanding any general or special law to the contrary, prior to certifying the fiscal year 2025 consolidated net surplus, pursuant to section 5C of chapter 29 of the General Laws, and issuing the fiscal year 2025 statutory basis financial report, the comptroller, at the direction of the secretary of administration and finance, shall make available the amounts necessary from the fiscal year 2026 appropriations of items under the purview of the sheriffs' offices to eliminate any deficits in said items for fiscal year 2025 and shall adjust the fiscal 2026 appropriations for those items accordingly."

The OIG's review to date has found that the sheriffs budget process is opaque, chaotic, and deeply flawed. Between Fiscal Year 2023 and Fiscal Year 2025, only Nantucket County Sheriff's Office and Norfolk County Sheriff's Office spent within their budget appropriations every year.⁶ Based upon interviews and review of records which include email communications between representatives of the sheriff's offices, the Executive Office for Administration and Finance (A&F), and the Legislature, the OIG determined based on years of actual practice that these over expenditures occurred with the approval of the Legislature and A&F. The OIG found that the Commonwealth has underfunded sheriffs' offices in the General Appropriation Act (GAA) for years,⁷ with the understanding that sheriffs' offices will spend funds in excess of the appropriated amounts and would be made whole through supplemental budgets, including release of funds from reserve accounts at the close of each fiscal year. This approach to setting the initial budget in the GAA leaves the sheriffs without a known budget and thus uniquely allows each sheriff to determine their annual amount of spending without oversight from A&F or the Legislature. Importantly, the OIG understands that some sheriffs expect that the Legislature and A&F will use the supplemental budget to reimburse their expenditures up to and beyond the amount they requested at the beginning of the budget process. This concept is not rationally based and is contrary to how the budgets for all other state agencies are handled.

The OIG has found thus far that the practice of underfunding sheriffs' offices in the GAA is partially due to misunderstandings or insufficient communication between the parties involved. For example, the sheriffs and A&F have incompatible understandings of the extent to which the Commonwealth will reimburse certain expenditures mandated by statute. Further compounding matters, the OIG determined that a lack of standardized programming and services among the 14 sheriffs' offices and an outdated enabling statute make it more difficult for A&F and the Legislature to determine how to properly fund sheriffs' offices of varying sizes and types of operation. The role of the sheriffs' offices may not be as narrow as some legislative leaders expect, nor as extensive as some sheriffs believe. The Legislature in certain instances has statutorily expanded the functions of several offices. For example, lawmakers have expanded the law enforcement roles of the Plymouth and Barnstable offices in ways that distinctly differ from other offices. In addition to the statutes governing sheriffs and county correctional facilities, there are numerous other general laws granting additional law enforcement responsibilities to sheriffs, including, for example, the collection of taxes and enforcement of tobacco laws, liquor laws, trespassing laws, train fare evasion, and public health matters. In this thicket of legal authority, many sheriffs operate programs not seen in other offices and without a clear nexus to the core function of the sheriff: the operation of county correctional facilities.

The OIG also found that in recent years, 10 of the 14 sheriffs received extra pay that was not authorized by statute.

⁶ For Fiscal Year 2023, the OIG found that Barnstable, Berkshire, Essex, Middlesex, Nantucket, Norfolk, and Worcester did not have deficits. In Fiscal Year 2024 and Fiscal Year 2025, only Nantucket and Norfolk did not have deficits. In Fiscal Year 2023, Fiscal Year 2024, and Fiscal Year 2025, Bristol, Dukes, Franklin, Hampden, Hampshire, Plymouth, and Suffolk counties spent more than their budget appropriation.

⁷ It must be noted that part of the reason for the underfunding is a lack of agreement as to what the number should be. Nonetheless, without a budget number, the likelihood of a deficit is high.

By not requiring the sheriffs' offices to live within their budget – as the approximately 150 other state agencies must do – the Legislature and A&F (1) normalize improper spending by the sheriffs in violation of state finance law, and (2) fail to set an actual budget ceiling under which spending can be contained. All the sheriffs with whom the OIG has spoken thus far assert that they do their best to only spend money on what they deem necessary. Some offices do better than others to limit their spending closer to the appropriated amount, while other sheriffs appear to see virtually no restriction to spend within their allotment. At the same time, A&F and the Legislature maintain supplemental budgets that should only arise out of necessity from unexpected needs. With no agreement between the Legislature, A&F, and the sheriffs, ever-increasing supplemental budgets to pay for sheriffs' deficit spending have become the norm. Furthermore, the sheriffs' spending has already occurred by the time supplemental funding is requested. Since the bills are already due, it is too late for the Legislature and A&F to assist in reducing spending.

Since Fiscal Year 2026 funds were diverted by statute to close out the sheriffs' overspending in Fiscal Year 2025, the Fiscal Year 2026 deficit will be even greater. Going forward, the Legislature and A&F must set a firm budget ceiling and promptly disburse any mandated reimbursements in order to allow the sheriffs to budget in real time, as well as create a true spending cap for the sheriffs. Should there be a unique need for supplemental funding, that funding must be appropriated before the spending occurs as with other agencies. The practice employed by several sheriffs of shifting deficit spending to the payroll account must also be examined. The comptroller allows deficit spending in the payroll account to ensure employees are paid for work performed and the Commonwealth complies with Labor laws. It was never designed as a workaround to allow the sheriffs and other agencies to deficit spend beyond the amount budgeted for that fiscal year.

Without question, A&F and the Legislature must make reforms in developing the sheriffs' budgets for Fiscal Year 2027, with the expectation that the initial appropriations constitute the full amounts available for the sheriffs to spend. Sheriffs have no statutory exemption, such as the exemption to allow deficit spending for snow and ice removal, allowing them to ignore state finance law.

The findings in this preliminary report are based on the OIG's observations and investigation to date. As the OIG's review is ongoing, the information herein is subject to change, and the OIG anticipates and welcomes feedback and additional information from all parties. The OIG also offers recommendations for the Legislature to consider as it enters the Fiscal Year 2027 budget season. The OIG expects to include additional findings and recommendations in its final report. In the interim, the OIG hopes that its preliminary report proves helpful to the Legislature, A&F, and the sheriffs' offices.

Legislative Mandate

Office of the Inspector General Review

Section 164 of Chapter 73 of the Acts of 2025 directs the OIG to review sheriffs' offices' spending, as well as the offices' compliance with Chapter 29 of the Massachusetts General Laws. The section reads as follows:

The inspector general shall conduct an investigation and submit a report to the house and senate clerks, the joint committee on public safety and homeland security and the house and senate committees on ways and means that shall include, but shall not be limited to: (i) a detailed accounting of expenditures made by the sheriffs' offices in fiscal year 2025; (ii) an analysis of sheriffs' offices' compliance with chapter 29 of the General Laws in fiscal year 2025; (iii) a review of spending by sheriffs' offices on activities not specifically required by statute [sic], case law or court order and how such spending has changed over time; (iv) an analysis of compensation levels and changes over the preceding 3 fiscal years, including comparisons among sheriffs' offices and to the department of correction; and (v) recommendations to ensure compliance with said chapter 29, if necessary, among sheriffs' offices; provided further, that each sheriff's office shall comply with all requests from the office of the inspector general for any information deemed necessary to conducting said investigation and submitting said report, including, but not limited to, requests for the production of records; provided further, that the sheriffs' offices shall not, absent an appropriation from the general court, receive supplemental funding beyond the funding appropriated in this act; and provided further, a preliminary report shall be filed not later than February 27, 2026 and a final report shall be filed not later than May 31, 2026.

As the OIG's review is ongoing, this preliminary report does not address the full scope of the legislative mandate. The OIG will provide a comprehensive response in its final report. The OIG, nonetheless, hopes its preliminary findings assist A&F and the Legislature as they take next steps to develop the Fiscal Year 2027 budget, including appropriate budget levels for the 14 sheriffs' offices.



BACKGROUND

I. The Office of the Inspector General

The Office of the Inspector General for the Commonwealth of Massachusetts (OIG) is an independent state agency charged with preventing and detecting fraud, waste, and abuse in the use of public funds and assets. The OIG investigates allegations of fraud and waste at all levels of government, assists the public in preventing the misuse of public funds, and reviews programs and practices in state agencies and municipalities to identify systemic vulnerabilities and opportunities for improvement. The OIG strives to enhance public confidence in government, ensure accountability, and promote the best interests of the people of the Commonwealth in the use of public funds and property.

The Legislature established the OIG in 1980 as the first state-level inspector general's office in the country. Today, the OIG oversees more than \$120 billion in spending and the work of over 300,000 public employees across all state and local public entities throughout the Commonwealth, plus suppliers, vendors, contractors, and nonprofits that receive public funds.

II. The Commonwealth's Sheriffs' Offices

A. County Sheriffs, Salaries, and Budgets

The establishment of the Commonwealth's sheriffs' offices dates back to colonial times. The Commonwealth has 14 elected sheriffs, one for each county. Each sheriff is elected to a six-year term by residents of the county.⁸ Figure 1 below reports each of the current sheriffs' start date and statutorily established salary for Fiscal Year 2025, as well as the 2024 county population and each sheriff's office's budget set forth in the Fiscal Year 2025 General Appropriations Act (GAA).⁹

⁸ M.G.L. c. 37, § 1.

⁹ See Appendix A for additional information on sheriffs' offices' budgeting and spending.

Figure 1. Massachusetts Sheriffs, Salaries, County Populations, and Fiscal Year 2025 Budgets.

County	Sheriff	Began Service	FY 2025 Salary ¹⁰	County Population (2024)	FY 2025 Total GAA Budget ¹¹
Barnstable	Donna Buckley	2023	\$191,000	232,570	\$33,085,852
Berkshire	Thomas Bowler	2011	\$191,000	128,726	\$21,198,851
Bristol	Paul Heroux	2023	\$191,000	588,593	\$61,447,280
Dukes	Robert Ogden	2017	\$150,527	21,061	\$3,897,546
Essex	Kevin Coppinger	2017	\$191,000	823,938	\$88,103,829
Franklin	Lori Streeter (Interim)	2025	\$191,000	70,871	\$20,824,660
Hampden	Nicholas Cocchi	2017	\$191,000	464,151	\$98,421,664
Hampshire	Patrick Cahillane	2017	\$191,000	165,399	\$17,755,313
Middlesex	Peter Koutoujian	2011	\$191,000	1,668,956	\$79,248,908
Nantucket	James Perelman	2011	\$120,846	14,670	\$864,315
Norfolk	Patrick McDermott	2021	\$191,000	740,754	\$40,278,095
Plymouth	Joseph McDonald	2005	\$191,000	542,090	\$72,199,442
Suffolk	Steven Tompkins	2013	\$191,000	793,144	\$128,710,102
Worcester	Lewis Evangelidis	2011	\$191,000	881,248	\$59,417,150

B. Sheriffs’ Enabling Statute and Transition to State Government

The duties of sheriffs’ offices are codified in several locations within the Massachusetts General Laws. Some operations of individual sheriff’s offices have been established by historical practice or through Massachusetts Acts and Resolves, while other operations are explicitly authorized by line items and earmarks.

¹⁰ The salaries for the sheriffs are set by M.G.L. c. 37, § 17 and are considered their “full compensation for all services rendered both as sheriff and as superintendent or keeper of the jail or house of correction.” As further discussed in this report, these figures do not reflect the total compensation that sheriffs receive.

¹¹ These figures do not include appropriations from retained revenue line items.

According to the Massachusetts Sheriffs' Association (MSA), the General Laws contain approximately 200 references to sheriffs and deputy sheriffs, while the session laws and GAAs contain hundreds of additional references.¹² The OIG's final report will include further review of references to the sheriffs' offices in the Massachusetts General Laws.

1. Establishment

While the existence of an office of the sheriff dates back to the establishment of the Massachusetts Bay colony, the Massachusetts Constitution only identifies a role for the sheriff in the transmission of votes for the election of state senators and the Governor.¹³ An amendment to the Massachusetts Constitution, ratified in 1855, further provided that "the legislature shall prescribe, by general law, for the election of sheriffs" in each county.¹⁴

Chapter 37 of the Massachusetts General Laws (Chapter 37) is the primary enabling statute for sheriffs' offices. Chapter 37 establishes that "[a] sheriff shall be elected in each county" for a six-year term.¹⁵ A sheriff may appoint sworn deputies¹⁶ and must appoint a "special sheriff" to perform the sheriff's duties if the sheriff is unavailable.¹⁷

Section 17 of Chapter 37 establishes the salaries of the Commonwealth's 14 sheriffs. The law states that:

The salaries of sheriffs shall be paid by their respective counties and shall, except as hereinafter provided, be in full compensation for all services rendered both as sheriff and as superintendent or keeper of the jail or house of correction. If a sheriff elects to act, or his deputy acts, as superintendent or keeper of the jail or house of correction and resides thereat, he shall be entitled to rent, heat and light, and such subsistence as he may desire out of the regular subsistence rations purchased for prisoners, together with such other maintenance as may be determined from time to time by the county personnel board.¹⁸

The Legislature regularly amends Section 17 to increase sheriff salaries. The most recent salary increase occurred in the budget for Fiscal Year 2023, setting the salaries of Barnstable, Berkshire, Bristol, Essex, Franklin, Hampden, Hampshire, Middlesex, Norfolk, Plymouth, Suffolk, and Worcester sheriffs at \$191,000; the salary of Dukes's sheriff at \$150,527; and the salary of Nantucket's sheriff at \$120,846.¹⁹

¹² For a partial list of statutes identified by the MSA, see Appendix B. Sheriff-Related Statutes.

¹³ See MASS. CONST. Pt. 2, C. 1, § 2, art. II; MASS. CONST. Pt. 2, C. 2, § 1, art. III.

¹⁴ MASS. CONST. Amend. Art. 19.

¹⁵ M.G.L. c. 37, § 1.

¹⁶ *Id.* at § 3.

¹⁷ *Id.* at §§ 4, 5.

¹⁸ *Id.* at § 17 (emphasis added).

¹⁹ 2023 Mass. Acts c. 77, § 7.

The law also allows sheriffs to receive compensation for travel expenses incurred in the performance of their duties.²⁰

2. Transition to Commonwealth Agencies

Abolished Counties

Historically, sheriffs' budgets were funded by their respective county governments.²¹ Beginning in 1997, however, the Legislature voted to abolish some county governments, and other county governments elected to dissolve. In response, the Legislature enacted laws that shifted sheriffs' offices from these abolished counties to the Commonwealth.²² In so doing, the Legislature provided that the "functions, duties and responsibilities . . . including . . . the operation and management of the county jail and house of correction . . . [are] transferred from said county to the [C]ommonwealth."²³ The Commonwealth took over "valid liabilities and debts" of abolished counties, and "[a]ll assets . . . and such other revenue the county receives" became "assets and revenue of the Commonwealth."²⁴ However, the sheriff remained an elected official in abolished counties, operating pursuant to Chapter 37 and "retain[ing] administrative and operational control over the office of the sheriff, the jail, and the house of correction."²⁵ Administrative and operational control includes "procurement of supplies, services and equipment."²⁶

Non-Abolished Counties

In 2009, the Legislature enacted a law that transferred to the Commonwealth "all functions, duties and responsibilities including, but not limited to, the operation and management of the county jail and house of correction" for the offices of sheriff for the non-abolished counties.²⁷ The law permitted these sheriffs to "retain administrative and operational control" over the jail and house of correction and to continue to operate pursuant to Chapter 37.²⁸ The law stated that any "sources of income and revenue"

²⁰ M.G.L. c. 37, § 21.

²¹ The Legislature regularly appropriated funds to support county government, including funds for sheriffs' offices. *See, e.g.*, 1969 Mass. Acts c. 661, § 1 (appropriating funds for the maintenance of Worcester County, including funds for the sheriff's office, jail, and house of correction). For several years in the 1990s and 2000s, certain sheriff office budgets were approved by an entity called the County Government Finance Review Board. *See* 1994 Mass. Acts c. 60, § 2, Item 8910-0000.

²² *See, e.g.*, M.G.L. c. 34B, § 1. The abolished counties are Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, Suffolk, and Worcester, and the remaining counties are Barnstable, Bristol, Dukes, Nantucket, Norfolk, and Plymouth. *See* SECRETARY OF THE COMMONWEALTH OF MASSACHUSETTS, *Historical Data Relating to the Incorporation of and Abolishment of Counties in the Commonwealth of Massachusetts*, available at <https://www.sec.state.ma.us/divisions/cis/historical/incorporation-abolishment.htm>.

²³ M.G.L. c. 34B, § 4.

²⁴ *Id.* at § 5.

²⁵ *Id.* at § 12. Sheriffs from abolished counties became Commonwealth employees. *Id.*

²⁶ *Id.*

²⁷ 2009 Mass. Acts c. 61, § 4; *see also id.* at § 6 (existing liabilities, debts, and assets of the sheriff transfer to the Commonwealth), § 7 (real properties controlled by the sheriff transfer to the Commonwealth), and § 9 (leases and contracts of the sheriff become obligations of the Commonwealth).

²⁸ *Id.* at § 15.

of a transferred sheriff shall be paid to the state treasurer, but also stated that “revenues of the office of sheriff . . . for civil process, inmate telephone and commissary funds shall remain with the office of sheriff.”²⁹ Furthermore, the law allowed that any “sheriff who has developed a revenue source derived apart from the state treasury may retain that funding to address the needs of the citizens within that county.”³⁰ The law also carried over the right for employees to collectively bargain as sheriff’s office employees³¹ and identified the sheriff as the “employer” for the purposes of collective bargaining.³²

Despite the transition of the “functions, duties and responsibilities” of sheriffs’ offices from county governments to the Commonwealth, many laws have not been updated and still place certain responsibilities with county governments. For example, Massachusetts law identifies county commissioners as the “inspectors” of correctional facilities in their respective counties.³³

²⁹ *Id.* at §§ 11, 12(a). In addition to the sheriffs of non-abolished counties, the statute allows the Suffolk County sheriff’s office to retain such revenues. In *Pearson v. Sheriff of Bristol Cnty.*, 489 Mass. 691 (2022), the Supreme Judicial Court interpreted the phrase “shall remain with the office of [the] sheriff” to mean that the 2009 Act “confers authority to the sheriff to both collect and retain” the specified revenue (in that case, inmate telephone revenue) without depositing it into the general fund. *See* 489 Mass. at 699. The 2009 Act directed “[e]ach sheriff’s office” to confer with the House and Senate Committees on Ways and Means about efforts to obtain grants as well as other accounts such as “dedicated revenue accounts, revolving accounts, fee for service accounts” and “which revenues shall remain with the sheriff’s office.” *Id.* at § 12(b).

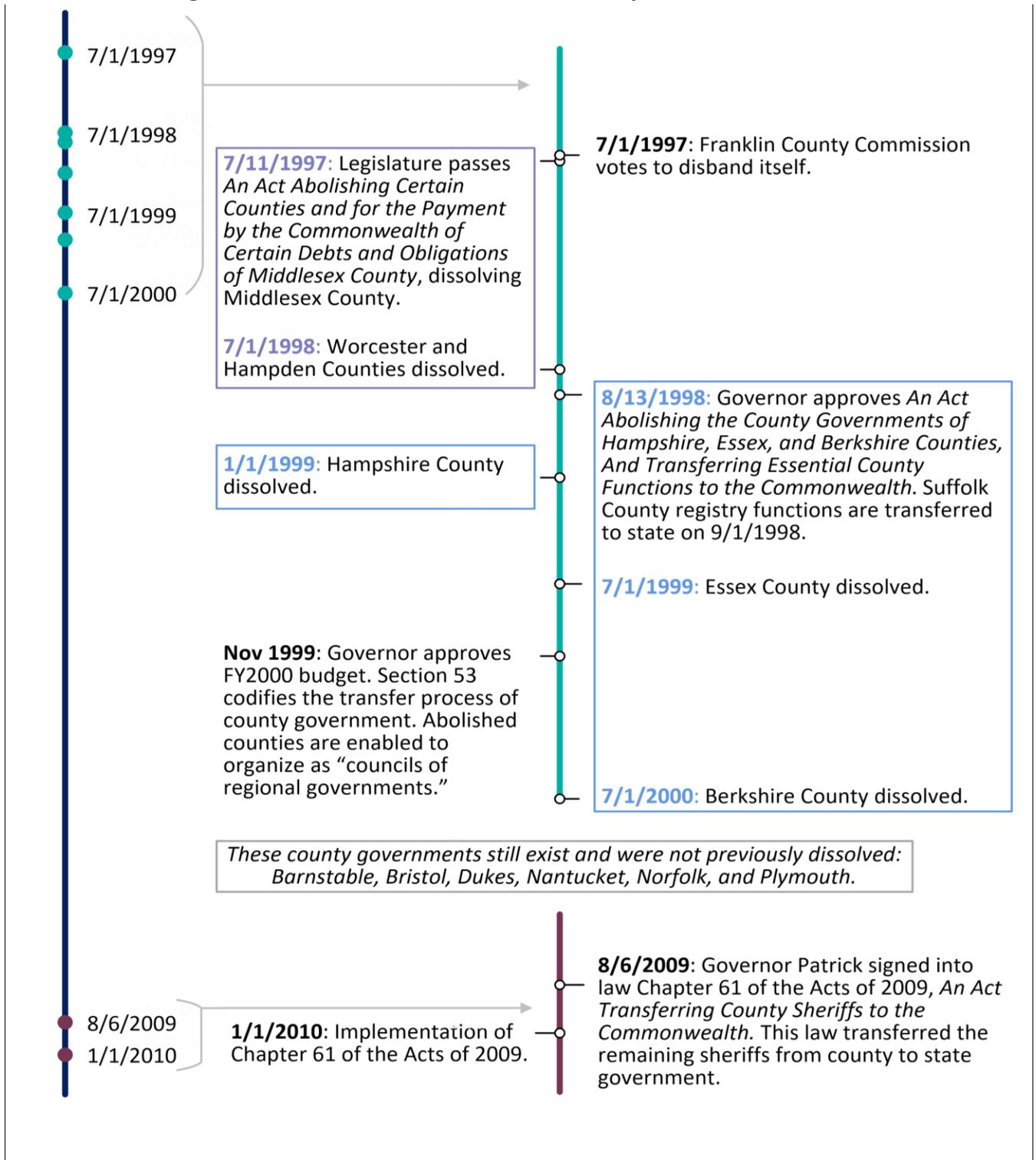
³⁰ *Id.* at § 12(c). The law also instructed “each sheriff’s office” to annually confer with the House and Senate Committees on Ways and Means regarding efforts to maximize grants, fees, and revenue and “which revenues shall remain with the sheriff’s office.” *Id.* at § 12(b).

³¹ *Id.* at § 13(b).

³² *Id.* at § 16.

³³ M.G.L. c. 126, § 1.

Figure 2. Timeline of the Dissolution of County Governments.



C. Sheriffs' Responsibilities

1. Required Duties

County Correctional Facilities

All sheriffs' offices, except for Nantucket County, operate one or more county correctional facilities. Most of the requirements incumbent on sheriffs' offices relate to the custody and control of county correctional facilities, which are designated as a "house of correction" or a "jail."³⁴ A house of correction may incarcerate individuals convicted of a crime, while a jail may also house individuals committed pretrial and individuals arrested without a warrant pending bail or initial appearance.³⁵ Both can incarcerate individuals sentenced for crimes that are designated for a jail or a house of correction.³⁶ The sheriff appoints the superintendents who are responsible for maintaining order and preventing escapes at the county correctional facilities under their supervision.³⁷ County correctional facilities must comply with regulations promulgated and enforced by the Massachusetts Department of Corrections (DOC).³⁸ DOC operates the state prisons, which house individuals convicted of crimes that are not designated for a jail or house of correction, traditionally identified as a sentence of confinement beyond two and a half years in duration.

Sheriffs must perform a number of duties associated with running the county correctional facilities. For example, the law requires that individuals committed to a county correctional facility for 30 days or more receive both a physical examination by a physician and a substance use disorder evaluation.³⁹ County correctional facilities must establish and maintain education, training, and employment programs, subject to regulations promulgated by the DOC commissioner.⁴⁰ County correctional facilities must also determine prison industries to be established for the production of goods, subject to regulations promulgated by the DOC commissioner.⁴¹

³⁴ *Id.* at § 16 (noting that the sheriff may appoint a superintendent of the jail and house of correction). Historically, the Suffolk County house of correction was operated by a superintendent appointed by the penal institution's commissioner, not the sheriff. In 1991, when the new Suffolk County house of correction (known as South Bay) was established, "sole and exclusive control" of the Suffolk County house of correction was placed under the Suffolk County sheriff. See 1991 Mass. Acts c. 138, Item 8910-0030, available at <https://archives.lib.state.ma.us/server/api/core/bitstreams/0260d382-f8ed-445b-b19a-d18569da9f0b/content>.

³⁵ Compare M.G.L. c. 126, § 8 (purpose of house of correction) with M.G.L. c. 126, § 4 (purpose of jail). This distinction is relevant because persons committed pretrial may not be confined with persons serving a sentence. See M.G.L. c. 127, § 22.

³⁶ M.G.L. c. 279, § 6.

³⁷ M.G.L. c. 127, § 33. See also M.G.L. c. 126, § 8A (appointment of superintendent of a house of correction), M.G.L. c. 126, § 16 (refers to the appointment of a "jailer, superintendent or keeper" of county jails and houses of correction by a sheriff).

³⁸ See 103 CMR 900 *et seq.* These regulations set forth "required" or "recommended" standards for county correctional facilities. 103 CMR 901.03. "Required" standards "are directly related to conditions or situations of life, health, and safety" and "efforts shall be made to meet and maintain these standards." *Id.* All other standards are "recommended and the facility should strive to comply." *Id.*

³⁹ M.G.L. c. 127, § 16.

⁴⁰ *Id.* at § 48.

⁴¹ *Id.* at § 51.

Transportation of Inmates

Sheriffs are also responsible for the significant transportation duties associated with housing inmates, in particular pretrial detainees. Individuals committed to a county correctional facility must be securely transported to and from court appearances, as well as outside facilities for medical, social, or psychological services.⁴² Inmate transportation may involve out-of-state travel.

No-Cost Calls

Since December 1, 2023, sheriffs are required by law to provide voice communication services, including phone calls, free of charge for individuals committed to a county correctional facility (no-cost calls).⁴³ Sheriffs are prohibited from charging either the person initiating the communication or the person receiving the communication.⁴⁴ Sheriffs may supplement voice communication services with video and electronic messages, but those services must also be free of charge.⁴⁵ The law also requires sheriffs' offices to provide inmates, at a minimum, with the same level of access to voice calls as the offices previously provided, whether they were free of charge or had an associated cost.⁴⁶ Prior to the implementation of no-cost calls, vendors charged the person initiating or receiving the call. Sheriffs received commissions from the vendors based on the number of calls placed. With the calls now free, sheriffs no longer receive that revenue.⁴⁷

The Legislature funds the no-cost calling program through a trust fund.⁴⁸ This trust fund was first established in the Fiscal Year 2023 budget. Since its enactment, state appropriations for this fund have decreased from \$20 million in Fiscal Year 2023 to \$1 million in Fiscal Year 2026.⁴⁹ The sheriffs' offices and the DOC seek reimbursement from the trust fund for expenses incurred. When the allotment for the trust fund is inadequate to cover the costs incurred by the DOC and sheriffs' offices, the Legislature has replenished the trust fund through a supplemental budget.⁵⁰

⁴² M.G.L. c. 37, § 24.

⁴³ M.G.L. c. 127, § 87A (establishing no-cost call requirements for county correctional facilities as well as state correctional facilities and prisons).

⁴⁴ *Id.* at § 87A(b).

⁴⁵ *Id.* at § 87A(c).

⁴⁶ *Id.* at § 87A(b).

⁴⁷ The OIG is still collecting data on the amount of reduced revenues resulting from the elimination of voice call commission payments.

⁴⁸ The "Communications Access Trust Fund" is codified in the General Laws at M.G.L. c. 29, § 2XXXXX.

⁴⁹ See 2022 Mass. Acts c. 126, § 2, Line Item 1595-6153 (\$20 million for Fiscal Year 2023); 2023 Mass. Acts c. 28, § 2 (no appropriation in Fiscal Year 2024); 2024 Mass. Acts c. 140, § 2, Line Item 1595-6153 (\$10 million for Fiscal Year 2025); 2025 Mass. Acts c. 9, § 2, Line Item 1595-6153 (\$1 million for Fiscal Year 2026). The OIG notes that while the Governor and the House budgets have included additional funding for no-cost calls, the Senate's budget has never included a line item for no-cost calls.

⁵⁰ Replenishing the trust fund through a supplemental budget contributes to the lack of ownership about what portion of the supplemental budget concerns mandatory spending and what concerns discretionary spending.

Medication-Assisted Treatment

All sheriffs are required to provide medication-assisted treatment (MAT) for individuals with opioid use disorder at county correctional facilities. This requirement has been established in courts⁵¹ and through agreements with the federal government,⁵² but not by statute.

Despite the lack of a comprehensive statutory requirement for MAT in county correctional facilities, sheriffs expect MAT costs to be covered by the Commonwealth outside of their operational budget due to a patchwork of statutes and appropriations. In 2018, the Legislature passed a law enacting a pilot program for delivery of MAT at county correctional facilities in Franklin, Hampden, Hampshire, Middlesex, and Norfolk counties.⁵³ Starting in the Fiscal Year 2020 budget, the Legislature provided a line item establishing a reserve account “for costs associated with the delivery” of MAT at county correctional facilities under that law.⁵⁴ The line item permitted the Executive Office for Administration and Finance (A&F) to transfer funds from the line item to state agencies.⁵⁵ The amount of the line item started at \$10 million and has been set at \$18.5 million since Fiscal Year 2023.⁵⁶

All sheriffs who provide MAT – not just those listed in the pilot program – submit their MAT expenses to A&F for reimbursement from the reserve account. Because the reserve account does not

⁵¹ In 2018, the ACLU sued the Essex County Sheriff’s Office in federal court and obtained a preliminary injunction which held that a blanket refusal to provide MAT for an inmate who had a prescription for methadone would likely constitute cruel and unusual punishment in violation of the Eighth Amendment. See *Pesce v. Coppinger*, 355 F. Supp. 3d 35 (D. Mass. 2018). See also Quincy Walters, *Judge Rules Essex County Jail Must Give Man Methadone For Opioid Addiction*, WBUR (November 27, 2018), available at <https://www.wbur.org/news/2018/11/27/methadone-jail-massachusetts-geoffrey-pesce>.

In 2025, the ACLU settled a lawsuit with the Hampden County Sheriff’s Office concerning its treatment of an inmate with opioid use disorder; among other terms, the settlement required the sheriff to institute policies improving MAT access and train staff to identify complications resulting from opioid use disorder. See Press Release, *Family secures major policy changes to improve safety for incarcerated people*, ACLU (May 27, 2025), available at <https://www.aclum.org/press-releases/final-settlement-reached-lawsuit-against-hampden-county-sheriff-death-madelyn/>.

⁵² In 2022, the U.S. Attorney’s Office for the District of Massachusetts obtained agreements from the sheriffs’ offices ensuring that persons committed to county correctional facilities can continue to receive MAT. See Press Release, U.S. ATTORNEY’S OFFICE DISTRICT OF MASSACHUSETTS (April 1, 2022), available at <https://www.justice.gov/usao-ma/pr/us-attorney-rollins-announces-correctional-facilities-statewide-maintain-all-medications>.

⁵³ 2018 Mass. Acts c. 208, § 98 (establishing MAT pilot programs to be implemented by the Department of Public Health in collaboration with EOPSS, the Office of Medicaid, and respective county sheriffs).

⁵⁴ See, e.g., 2020 Mass. Acts c. 227, § 2, Line Item 1599-0105. In Fiscal Year 2023, the line item was changed such that the reserve covered “costs associated with the expansion of the delivery” of MAT at county correctional facilities. See 2022 Mass. Acts c. 126, § 2, Line Item 1599-0105. The term “expansion” was removed in Fiscal Year 2024.

⁵⁵ See, e.g., 2020 Mass. Acts c. 227, § 2, Line Item 1599-0105. A&F must submit a report to the House and Senate Committees on Ways and Means “not less than 30 days before such transfer . . . detailing the amount to be given to each state agency.” Starting in Fiscal Year 2023, the line item expanded the reporting requirement to include annual figures regarding: (1) the number of individuals receiving MAT, (2) the number of requests for MAT that were denied, (3) reasons for denial, and (4) initiatives in place to expand and improve access to MAT for incarcerated individuals at county correctional facilities. 2022 Mass. Acts c. 126, § 2, Line Item 1599-0105.

⁵⁶ See 2019 Mass. Acts. c. 41, § 2, Line Item 1599-0105 (\$10 million for Fiscal Year 2020); 2020 Mass. Acts. c. 227, § 2, Line Item 1599-0105 (\$15 million for Fiscal Year 2021); 2021 Mass. Acts. c. 24, § 2, Line Item 1599-0105 (\$15 million for Fiscal Year 2022); 2022 Mass. Acts. c. 126, § 2, Line Item 1599-0105 (\$18.5 million for Fiscal Year 2023); 2023 Mass. Acts. c. 28, § 2, Line Item 1599-0105 (\$18.5 million for Fiscal Year 2024); 2024 Mass. Acts. c. 140, § 2, Line Item 1599-0105 (\$18.5 million for Fiscal Year 2025); 2025 Mass. Acts. c. 9, § 2, Line Item 1599-0105 (\$18.5 million for Fiscal Year 2026).

have enough money to cover MAT expenses, sheriffs have received MAT reimbursement through supplemental budgets.

Civil Process

Sheriffs play a major role in serving process for civil matters in the state court system.⁵⁷ Serving civil process involves delivering documents such as a summons, subpoena, and judgment. Civil process can also include performing functions ordered by the court, such as seizing property, garnishing wages, conducting auctions, and making civil arrests. The fees that sheriffs may charge for performing their civil process functions are set by statute.⁵⁸ Those fees were last increased in 2003, at which time the Legislature determined that a sheriff's office could only retain half of the increased amount; the other half must be remitted to the general fund.⁵⁹

2. Optional Duties

Sheriffs are also permitted by statute, but not required, to conduct a variety of additional operations, including the following:

- Transport and supervise prisoners employed on a county industrial farm.⁶⁰
- Supervise prisoners permitted to provide services for municipalities within the county, including care of public lands and buildings.⁶¹
- Establish a work release program for persons sentenced to the house of correction.⁶²
- Operate a pretrial diversion program for detainees awaiting trial.⁶³
- Establish correctional units and designate correctional officers for the exclusive supervision of young adults committed to a house of correction.⁶⁴

⁵⁷ M.G.L. c. 37, § 11 (“Sheriffs and their deputies shall serve and execute, within their counties, all precepts lawfully issued to them and all other process required by law to be served by an officer.”).

⁵⁸ M.G.L. c. 262, § 8 (identifying fees for different kinds of civil process). *See also* M.G.L. c. 262, § 10 (civil process travel fees) and § 15 (civil process copying fees).

⁵⁹ 2003 Mass. Acts, c. 26, § 639 (“50 per cent of the fees collected by any sheriff or deputy sheriff ... in excess of the fee structure in place for section 8 of chapter 262 of the General Laws prior to July 1, 2003 ... shall be transmitted to the state treasurer for deposit into the General Fund of the commonwealth.”). The OIG notes that the 2009 law transferring the sheriffs to the Commonwealth, as interpreted by the Supreme Judicial Court, stated that “[n]otwithstanding any general or special law to the contrary,” civil process revenue for certain counties was required to “remain with the office of sheriff.” 2009 Mass. Acts, c. 61, § 12(a); *see Pearson, supra*.

⁶⁰ M.G.L. c. 126, §§ 35, 37.

⁶¹ M.G.L. c. 127, § 49C.

⁶² *Id.* at § 86F.

⁶³ *Id.* at § 20B.

⁶⁴ *Id.* at § 48B.

Additionally, the Legislature permits the Barnstable⁶⁵ and Plymouth⁶⁶ county sheriffs' offices to operate bureaus of criminal investigation (BCIs). A BCI consists of a unit of officers trained in evidence collection and forensics to assist local, state, and federal law enforcement in the county.

Some sheriffs' offices are specifically authorized to operate communications centers. For example, the Legislature authorized the Berkshire Sheriff's Office to operate a communications center.⁶⁷ While that office stopped operating a regional 911 dispatch center in 2024, it still maintains a mobile command center for use during emergencies.⁶⁸

D. Law Enforcement Related and Other Activities

In addition to their duties surrounding operation of the county correctional facilities, sheriffs are authorized to engage in certain types of law enforcement activity.⁶⁹ There are sections of the General Laws that grant narrow law enforcement authority to sheriffs, including responsibilities in the collection of local taxes,⁷⁰ enforcement of tobacco laws,⁷¹ enforcement of liquor laws,⁷² enforcement of trespassing laws,⁷³ and enforcement of train fare evasion.⁷⁴ The General Laws also grants sheriffs certain enforcement responsibilities in public health matters.⁷⁵

⁶⁵ 1953 Mass. Acts c. 124, § 1.

⁶⁶ 1950 Mass. Acts c. 148.

⁶⁷ 1974 Mass. Acts c. 42.

⁶⁸ Notably, the Legislature in the past approved activities that sheriffs' offices no longer conduct. For example, the Barnstable Sheriff's Office no longer operates a "drug abuse information bureau" despite receiving legislative authorization in 1968. See 1968 Mass. Acts, c. 427.

⁶⁹ Under Massachusetts common law, a deputy sheriff is considered a "peace officer" and shares some of the same law enforcement authority as a police officer. *Commonwealth v. Howe*, 405 Mass. 332, 334 (1989); see *Commonwealth v. Gernrich*, 476 Mass. 249, 254-56 (2017) (collecting cases examining the law enforcement authority of a deputy sheriff).

⁷⁰ M.G.L. c. 60, § 2 ("Every collector of taxes, constable, sheriff or deputy sheriff, receiving a tax list and warrant from the assessors, shall collect the taxes therein set forth, with interest, and pay over said taxes and interest to the city or town treasurer.").

⁷¹ M.G.L. c. 64C, § 8 ("A deputy sheriff, chief of police, deputy chief of police, city marshal, deputy or assistant marshal, police officer, including a state police officer or a special police officer . . . or constable, or, in the county of Dukes or Nantucket, the sheriff anywhere within his county, may without a warrant arrest any person whom he finds in the act of illegally transporting, delivering or possessing cigarettes.").

⁷² M.G.L. c. 138, § 42 (upon authorization from a judge, a sheriff or deputy sheriff may search the premises of a "store, shop, warehouse, building, vehicle, steamboat, vessel or place" and seize alcoholic beverages "intended for sale contrary to law"); M.G.L. c. 138, § 56 ("a deputy sheriff . . . or constable, or, in the county of Dukes or Nantucket, the sheriff anywhere within his county . . . may without a warrant arrest any person whom he finds in the act of illegally manufacturing, selling or exposing or keeping for sale, storing, transporting, importing or exporting alcoholic beverages or alcohol.").

⁷³ M.G.L. c. 266, § 120 (authorizes a sheriff or deputy sheriff to arrest persons found trespassing).

⁷⁴ M.G.L. c. 160, § 220 (authorizes a sheriff or deputy sheriff to make warrantless arrests for "whoever, without right rides or attempts to ride upon a locomotive engine, tender, freight car, caboose, other conveyance or passenger train upon a railroad or upon the trains of the Massachusetts Bay Transportation Authority commuter rail other than as a fare paying passenger, or employee.").

⁷⁵ M.G.L. c. 111, § 96 ("a magistrate authorized to issue warrants may issue a warrant directed to the sheriff of the county or his deputy . . . requiring him, under the direction of the board of health, to remove any person infected with a disease dangerous to

The different sheriffs' offices utilize this law enforcement authority to varying degrees. For example, some sheriffs permit their deputy sheriffs to provide general support to short-staffed local police departments, while others have dedicated "special operations" teams that train for specific actions, such as SWAT or hostage negotiation. Some sheriffs assign deputy sheriffs to work full-time with federal, state, and local law enforcement agencies and use information obtained within county correctional facilities to investigate criminal activity and make new arrests. As described above, Barnstable and Plymouth counties are specifically authorized by law to operate criminal investigation bureaus to directly support local law enforcement. In contrast, some sheriffs choose to dedicate minimal resources to such activities.

Despite this broad range of permissible law enforcement conduct, the law enforcement authority of deputy sheriffs is not coterminous with that of police officers. Massachusetts courts have found that a deputy sheriff may only make warrantless arrests in the context of a breach of the peace.⁷⁶ Under the 2020 law creating the Massachusetts Peace Officer Standards and Training (POST) Commission, a deputy sheriff is only considered a law enforcement officer while "performing police duties and functions," and does not require POST certification unless they engage in such activities.⁷⁷

Many sheriffs provide other services related to law enforcement in support of municipalities within their counties. In interviews with the OIG, several sheriffs stated that they offer services to communities that in their opinion would be otherwise unavailable. For example, some sheriffs, such as the Hampden Sheriff's Office, offer police patrol services to understaffed police departments. The Suffolk County Sheriff's Office has one officer assigned to the Winthrop Police Department's Marine Unit. Other sheriffs provide emergency response activities, such as the Berkshire Sheriff's Office's dive team.⁷⁸ Other sheriffs' offices lend their officers to assist with specialized law enforcement activities, such as the Essex and Middlesex Sheriffs' participation in a regional law enforcement partnership that operates SWAT and other technical units.⁷⁹

Finally, some sheriffs provide additional services in the community, such as conducting well-being checks for the elderly, hosting youth camps and youth community programs, and running child fingerprinting programs.

the public health.") and M.G.L. c. 111, § 99 (upon issuance of a warrant, a sheriff may secure "baggage, clothing or goods found within the town are infected with any disease dangerous to the public health.").

⁷⁶ *Commonwealth v. Gernrich*, 476 Mass. 249, 254 (2017) ("[A] deputy sheriff's warrantless arrest power is limited to offenses involving a breach of the peace that occur in the deputy sheriff's view or presence."). Compare *Commonwealth v. Baez*, 42 Mass. App. Ct. 565, 568–70 (1997) (deputy sheriff not authorized to make arrest after stopping driver for defective headlight and subsequently finding driver to have suspended license) with *Commonwealth v. Howe*, 405 Mass. 332, 334–35 (1989) (deputy sheriff authorized to make warrantless arrest after observing erratic driving and subsequently finding driver to be under the influence of alcohol).

⁷⁷ M.G.L. c. 6E, § 1 (definition of "law enforcement officer"); see generally 2020 Mass. Acts, c. 253 (creating the POST Commission).

⁷⁸ The Berkshire Sheriff's Office operates an underwater search and rescue team that responds to water emergencies.

⁷⁹ See *What we do: What is a Law Enforcement Council?*, NORTHEASTERN MASSACHUSETTS LAW ENFORCEMENT COUNCIL, available at <https://www.nemlec.org/about/> (last visited February 4, 2026).

E. Budget Earmarks and Line Items

The Legislature makes an appropriation for the operation of each sheriff's office. Most years, some sheriffs are earmarked an amount of that appropriation to finance a particular program or programs. Below is a list of earmarks made between Fiscal Year 2021 and Fiscal Year 2026.⁸⁰

- \$200,000 yearly to Berkshire County for an opioid education and awareness task force.
- \$25,000 in Fiscal Year 2021 to Hampden County for community mediation and conflict resolution services and training.
- \$75,000 in Fiscal Years 2022-2023 to Hampden County for community mediation and conflict resolution services and training.
- \$100,000 yearly to Franklin County for a pilot program for training active bystanders.
- \$150,000 in Fiscal Years 2021-2025 to Franklin County for an opioid education and awareness task force.
- \$300,000 in Fiscal Year 2026 to Franklin County for an opioid education and awareness task force.
- \$1,150,000 in Fiscal Year 2026 to Suffolk County for Project Evolve – a behavioral health program associated with Boston Medical Center.

Most years, the Legislature also makes appropriations for the operation of specific activities conducted by sheriffs' offices. For example, during Fiscal Year 2021 through Fiscal Year 2026, the Hampden Sheriff's Office received four separate line items to (1) operate a regional Section 35 facility,⁸¹ (2) operate a regional women's correctional facility, (3) operate a regional mental health stabilization unit, and (4) cover costs related to DOC inmates transferred to the Hampden Sheriff's Office. Below is a list of line items that have appeared for specific activities from Fiscal Year 2021 to Fiscal Year 2026.⁸²

- Line item 8910-0155, added in Fiscal Year 2023, for Berkshire County's operation of an aquaponics program.
- Line item 8910-0104 for Hampden County's operation of regional Section 35 program for Hampden, Hampshire, Worcester, Franklin, and Berkshire counties.
- Line item 8910-1010 for Hampden County's operation of a regional mental health stabilization unit for Berkshire, Franklin, Hampden, Hampshire, and Worcester counties.
- Line item 8910-1030 for Hampden County's operation of a regional women's correctional facility.
- Line item 8910-1020 for Hampden County's costs related to DOC inmates.

⁸⁰ See generally 2020 Mass Acts c. 227 (Fiscal Year 2021 budget); 2021 Mass Acts c. 24 (Fiscal Year 2022 budget); 2022 Mass Acts c. 126 (Fiscal Year 2023 budget); 2023 Mass Acts c. 28 (Fiscal Year 2024 budget); 2024 Mass Act c. 140 (Fiscal Year 2025 budget); 2025 Mass. Acts c. 9 (Fiscal Year 2026 budget).

⁸¹ A "Section 35" facility houses and treats individuals with an alcohol or substance use disorder pursuant to a court-ordered civil commitment. See generally M.G.L. c. 123, § 35.

⁸² See generally *supra* note 80.

- Line item 8910-1101 for Middlesex’s operation of a regional mental health stabilization unit for Barnstable, Bristol, Dukes, Essex, Nantucket, Middlesex, Norfolk, Plymouth, and Suffolk counties.

F. Retained Revenue

The Legislature appropriates line items which authorize a sheriff’s office to spend “retained revenue” using fees derived from activities of the office.⁸³ Common line items for retained revenue include “prison industries,” “communications,” and “private details.” For example, in Fiscal Year 2022 the Essex Sheriff’s Office received a new retained revenue line item for private details performed by its officers. Below is a list of retained revenue line items from Fiscal Year 2021 to Fiscal Year 2026.⁸⁴

- Line item 8910-8213 for Barnstable County to expend revenues collected from municipalities for regional communication services for office.
- Line item 8910-0445 for Berkshire County to expend revenues generated from operation of 911 dispatch center and prison industries program.
- Line item 8910-0760 for Berkshire County to expend revenues generated from police detail fees on costs of police details.
- Line Item 8910-8401 for Dukes County to expend revenues collected from municipalities for regional communication services for office.
- Line item 8910-0618, added in Fiscal Year 2022, for Essex County to expend revenues generated from police detail fees on costs of police details.
- Line item 8910-1000 for Hampden County to expend revenues collected from sale of products on operation of prison industries program.
- Line item 8910-1112, added in Fiscal Year 2023, for Hampshire County to expend revenues collected from municipalities for providing detention services for operation of regional lockup.
- Line item 8910-0450 for Middlesex County to expend revenues collected from entities or persons for community programs.
- Line item 8910-1100 for Middlesex County to expend revenues collected from sale of products on operation of prison industries program.
- Line item 8910-8629 for Norfolk County to expend revenues collected from municipalities for regional communication services for office.
- Line item 8910-8630 for Norfolk County to expend revenues collected from entities or persons for community programs.
- Line item 8910-8718 for Plymouth County to expend revenues collected from municipalities for regional communication services for office.

⁸³ The Legislature appropriates line items to several other state agencies as well.

⁸⁴ See generally *supra* note 80.

- Line item 8910-8900 for Suffolk County to expend revenues collected from municipalities for providing detention services for operation of regional lockup.

G. Other Income

All county correctional facilities offer inmate commissary services. Inmate commissary services provide inmates with opportunities to purchase a variety of products, such as clothing, snacks, and hygiene products. Previously, sheriffs' offices received commission payments from commissary vendors for these services. Beginning in Fiscal Year 2025, the Commonwealth prohibits sheriffs' offices and the DOC from collecting commissions on commissary items.^{85, 86}

III. Massachusetts Sheriffs' Association

The Massachusetts Sheriffs' Association (MSA) was created in 1983 as a nonprofit corporation to "plan, promote, encourage, support, organize, coordinate and otherwise engage in any and all activities, whether business or otherwise, for the purpose of developing and fostering the orderly administration of the Sheriffs' Departments of the several counties situated within the Commonwealth."⁸⁷ Beginning in the Fiscal Year 2004 budget, the MSA receives an annual line item in the GAA. MSA's line item in the Fiscal Year 2004 budget stated the sheriffs "shall appoint persons to serve as executive director, assistant executive director and research director and other staff positions as necessary to the [MSA] for the purpose of coordination and standardization of services and programs, the collection and analysis of data related to incarceration and recidivism [sic] and generation of reports, technical assistance and training to ensure standardization in organization, operations, and procedures."⁸⁸ The MSA received more than \$736,000 in the Fiscal Year 2025 budget.⁸⁹

IV. State Finance Law

As Commonwealth entities, sheriffs' offices are required to comply with state finance law, primarily codified in Chapter 29 of the Massachusetts General Laws (Chapter 29). The purpose of Chapter 29 is to ensure accountability in the receipt and expenditure of public funds.

⁸⁵ M.G.L. c. 127, § 171(b), *as amended by* 2024 Mass. Acts, c. 140, §§ 135, 249 (prohibiting "commissions, revenue or other financial incentives in any contract with a seller, supplier or vendor of commissary items"). The amended law also requires DOC and the sheriffs to "maximize discounts procured from bulk purchasing of commissary items and other contracting opportunities." *Id.*

⁸⁶ The OIG is still collecting data regarding the amount of the reduced revenue from elimination of commissary commission payments.

⁸⁷ SEC. OF THE COMMONWEALTH OF MASS. CORPORATIONS DIVISION, *Massachusetts Sheriffs Association Articles of Organization*, available at <https://corp.sec.state.ma.us/CorpWeb/CorpSearch/CorpSearchViewPDF.aspx>.

⁸⁸ *See, e.g.*, 2003 Mass. Acts c. 26, § 2, line item 8910-7100.

⁸⁹ 2024 Mass. Acts c. 140.

Chapter 29 imposes requirements on state agencies with respect to budgeting, financial reporting, expenditures, and handling revenue. Agencies falling under the direct control of the Governor receive more oversight than independent agencies, such as the sheriffs.

Under Chapter 29, state agencies, including sheriffs' offices, may not incur obligations in excess of existing legislative appropriations.⁹⁰ Specifically, Chapter 29 states, "notwithstanding any general or special law to the contrary, no department, office, commission and institution shall incur an expense, increase a salary or employ a new clerk, assistant or other subordinate, unless an appropriation by the general court and an allotment by the secretary of administration and finance, sufficient to cover the expense thereof, shall have been made."⁹¹ By law, any expense incurred by a state agency in excess of the amount appropriated shall not impose any enforceable liability on the Commonwealth.

When it appears the appropriation will be insufficient to meet expenditures that are required by law, state agencies must immediately notify A&F and the House and Senate Committees on Ways and Means.⁹² The notice must include the amount of additional funds required by the agency to address the deficit.⁹³

Additionally, Chapter 29 requires that all revenue received by Commonwealth agencies be paid to the general fund, unless separate law states otherwise.⁹⁴ Each source of revenue must be classified according to a schedule of revenue accounts promulgated by the comptroller.⁹⁵ As described above, the sheriffs' offices receive funds in a number of different manners in connection with their various activities, most common across the offices being fees received from service of civil process. The fees sheriffs charge for service are set forth in statute and depend on the nature of the documents being served.⁹⁶ Unlike many other retained revenue laws, sheriffs do not currently transmit the entire fee to the general fund and spend their portion from a retained revenue account; rather, they retain their portion in a Commonwealth account that is reported in the state finance system, or an account with a private bank.⁹⁷ Some state agencies, such as institutes of higher education, are specifically authorized by law to maintain some financial accounts outside of the state's central accounting system.⁹⁸

Chapter 29 establishes various reports that state agencies, including sheriffs' offices, must submit to the comptroller, A&F, and the Office of the State Treasurer. For instance, agencies must submit annual

⁹⁰ M.G.L. c. 29, §§ 26, 27.

⁹¹ *Id.* at § 27.

⁹² *Id.* at § 9E.

⁹³ *Id.*

⁹⁴ *Id.* at § 2.

⁹⁵ *Id.*

⁹⁶ See *supra* notes 58–59 and accompanying text.

⁹⁷ See *supra* notes 29–30 and accompanying text.

⁹⁸ See M.G.L. c. 73, § 13 (allowing trustees to maintain additional accounts necessary for the management of state universities); see also M.G.L. c. 15A, § 15C (requiring institutions of higher education to report all expenditures and revenues into central accounting system on monthly basis).

financial plans to the state treasurer and comptroller.⁹⁹ These financial plans must include the agency's (1) proposed monthly expenditures from each account in the current fiscal year; (2) projected monthly revenue from sources other than tax revenue, federal grants, or bond revenue; and (3) any other information required by the budget director.

Moreover, state agencies, including sheriffs' offices, must submit annual financial statements to the budget director.¹⁰⁰ These financial statements must include the following information for the current and prior fiscal year: (1) the amount of appropriations; (2) interchanges between subsidiary accounts; (3) deficiencies and surpluses; (4) estimated amounts required for continued operation of the office and its programs, with an explanation for any increased appropriations and statement regarding the priorities of each program; (5) detailed revenue statement and projections, with recommendations as to any changes in management, practices, rules, regulations, or laws governing the office which would facilitate collection of the revenue; (6) detailed list of permanent, temporary, and part-time positions authorized for the office, including their funding sources, volume of work, and justification; and (7) any other information required by A&F. Of note, state agencies are prohibited from including in these financial statements "any estimate for any new or special purpose or object not authorized by statute."¹⁰¹

State agencies, including sheriffs' offices, may not transfer from subsidiary accounts without certifying that such transfer is required to meet statutory obligations where funds are otherwise not available.¹⁰² Agencies may only deposit funds received into private banks with the written consent of the state treasurer¹⁰³ and any interest accrued from such accounts must be remitted to the Commonwealth.¹⁰⁴

State agencies must comply with the specific rules surrounding funds from which they seek reimbursement. For instance, sheriffs may seek reimbursement for costs of implementing the "no cost call" law¹⁰⁵ from the Communications Access Trust Fund.¹⁰⁶ To be eligible for reimbursement, the sheriff must report quarterly to A&F (1) the number of phone calls, (2) the length of each phone call, (3) other communication services provided (*e.g.*, video calls), (4) the length of each other communication service, and (5) any other documentation required by A&F.¹⁰⁷ A&F is required to reimburse the sheriffs on a quarterly basis only if the sheriffs produce this required documentation.¹⁰⁸

⁹⁹ M.G.L. c. 29, § 5F.

¹⁰⁰ *Id.* at § 3.

¹⁰¹ *Id.*

¹⁰² *Id.* at § 29.

¹⁰³ *Id.* at § 34.

¹⁰⁴ *Id.*

¹⁰⁵ See *supra* note 43 and accompanying text.

¹⁰⁶ M.G.L. c. 29, § 2XXXXX(a).

¹⁰⁷ *Id.* at § 2XXXXX(c).

¹⁰⁸ *Id.* at § 2XXXXX(b).

To ensure compliance with the Massachusetts Wage Act,¹⁰⁹ which requires full and prompt payment of wages earned, the comptroller is required to ensure that payroll accounts are not in deficit at the end of a fiscal year.¹¹⁰ Because of this, A&F and the comptroller allow sheriffs' offices to spend from their payroll accounts even when the accounts are deficient. In these cases, sheriffs use their payroll account funds to pay for non-payroll expenses, running a deficit on their payroll account and seeking a supplemental budget request for the payroll account. Use of payroll accounts for non-payroll expenses contributes to the deficits of sheriffs' offices.

V. Commonwealth of Massachusetts Legislative Budget Process

The Commonwealth fiscal year runs from July 1 through June 30. Each November, agencies are required to submit their funding requests to A&F for the following fiscal year. These requests, commonly referred to as "agency budget workbooks," inform A&F as it creates the Governor's budget proposal. In January, the Governor files her budget proposal with the Legislature.

In January, both the Senate and House Committees on Ways and Means send workbooks to each state agency. These workbooks ask agencies to specify the amount of money they would need to maintain the services they provided the prior year, and to detail other items agencies would like to see in the new fiscal year, as part of their annual budget request. Notably, the request is by no means a guarantee or certainty; in fact, in most instances the requested number is different from the number recorded in the respective chamber's budget proposal. The committees also hold hearings and receive testimony from agencies. During the budgeting process, agencies have the opportunity to request additional funding for the expansion of services. Based on the workbooks and testimony, the House Committee on Ways and Means releases its budget proposal in April and the Senate Committee on Ways and Means releases its budget proposal in May.

Following debate, the House and the Senate each release their own version of the budget. In May or June, the House and Senate establish a Conference Committee to reconcile the differences between the two versions of the budget. Following the Conference Committee deliberation, the House and the Senate pass a single, reconciled version of the state budget. The Governor then signs the budget into law, with the power to veto or amend portions of the bill. This final enacted budget becomes the Massachusetts GAA and establishes the budget for each agency in the Commonwealth. At that point, numbers that agency leaders requested earlier in the process have no relevance.

In September, following the beginning of the new fiscal year in July, agencies submit spending plans to A&F detailing how they plan to spend their appropriations.

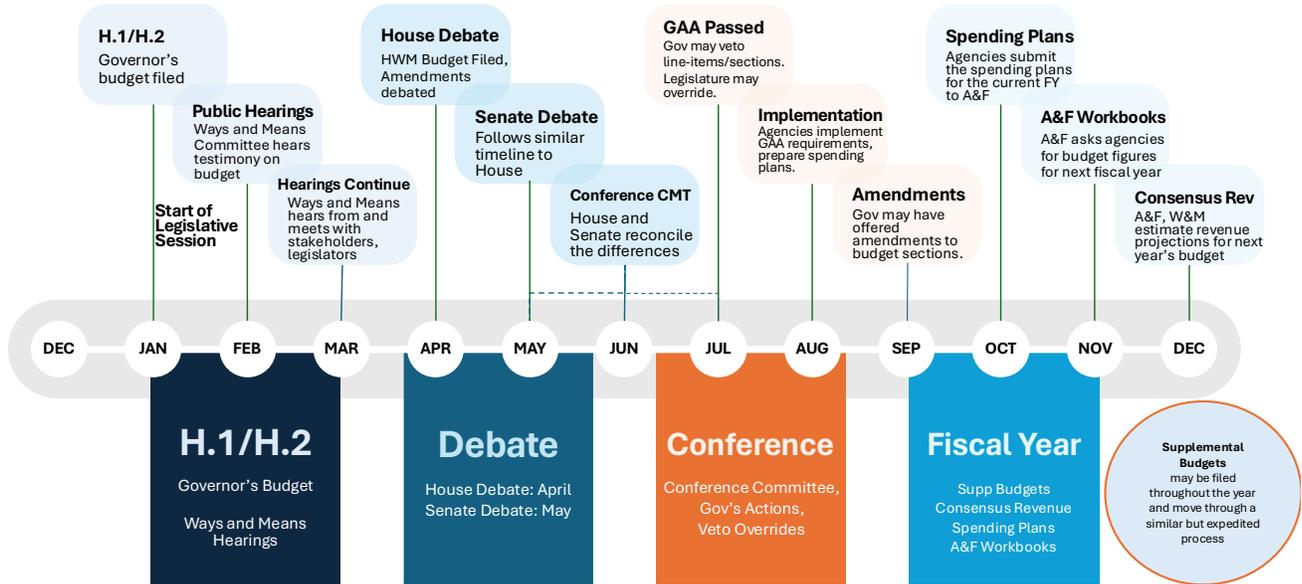
In response to sudden deficits or unforeseen changes, the Governor occasionally files, and the legislature occasionally passes, supplemental budgets that direct funding to agencies. At the end of each fiscal year, a close-out supplemental budget is often filed to fund any budget deficiencies.

¹⁰⁹ M.G.L. c. 149, § 148.

¹¹⁰ M.G.L. c. 29, § 31.

Figure 3. Massachusetts's Legislative Budget Process.

Legislative Budget Process



PRELIMINARY FINDINGS

Finding 1. Some sheriffs have routinely overspent their budgets as a result of underfunded appropriations and excessive spending.

The OIG found that many sheriffs overspent their budgets annually, possibly in violation of state finance law. The OIG found that this resulted from multiple factors, including the Legislature underfunding sheriffs' GAA and the sheriffs spending more than they were allocated. The OIG further found the sheriffs' offices acted with the tacit approval of A&F and the Legislature.

Section 27 of Chapter 29 of the Massachusetts General Laws states, "[N]otwithstanding any general or special law to the contrary, no department, office, commission and institution shall incur an expense, increase a salary or employ a new clerk, assistant or other subordinate, unless an appropriation by the general court and an allotment by the secretary of administration and finance, sufficient to cover the expense thereof, shall have been made." Simply put, unless there is a specific exception, state agencies are prohibited from spending more money than they have been appropriated.

As reflected in Appendix A, Figures 7 through 9, Nantucket was the only office to stay in budget each year, without the aid of reserve funding.¹¹¹ In Fiscal Year 2023, reserve funding for mandated expenses brought Barnstable, Berkshire, Essex, Middlesex, Norfolk, and Worcester counties to within their budget. In Fiscal Year 2024 and Fiscal Year 2025, reserve funding for mandatory expenses pulled only Norfolk County out of deficit. Counties such as Berkshire, Essex, and Middlesex have spent to within 5% of their GAA after reserve funding transfers in Fiscal Year 2023 through Fiscal Year 2025. Overall, Hampden, Plymouth, and Suffolk counties have regularly overspent their allotment between 9% and 28%, regardless of reserve funding.

In Fiscal Year 2025, the 14 sheriffs' offices combined had a year-end deficit of approximately \$110 million.¹¹² Originally, the deficit was reported to be approximately \$162 million; however, after factoring in \$34 million in no-cost calls, MAT, and CBA reserves and \$18 million in other transfers, such as interdepartmental transfers, the majority of which came after the close of the fiscal year, the final deficit number was \$110 million.¹¹³

The sheriffs' offices overspent their budget with the tacit approval of A&F and the Legislature. Sheriffs' offices have spent beyond their budgeted appropriation for many years without any legal exemption or authorization. The OIG found that the sheriffs' offices and the Legislature have had an understanding based on years of past practice that the Legislature's approved budget will only partially fund the sheriffs' offices. The sheriffs' offices understand they will function as usual through deficit spending, and the Legislature will grant additional funding to balance their budgets through a

¹¹¹ Nantucket is the only office that does not have a jail or house of corrections, so costs associated with free calls and MAT do not apply.

¹¹² See Appendix A, Figure 7.

¹¹³ Source: Massachusetts Management Accounting and Reporting System (MMARS).

supplemental budget after the close of the fiscal year. The OIG’s review found that it has been a regular practice of the Legislature to “true up” the sheriffs’ budgets through the supplemental budget process.

Regardless of the sheriffs’ status as elected officials and their offices’ status as independent agencies, there is no legal authority allowing sheriffs’ offices to deficit spend; they are still required to comply with Chapter 29. Past practice without a statutory exemption is still a violation of state finance law. This unwritten understanding that supplemental funding will be used to address shortfalls does not appear to include an understanding of what parameters are used to control spending when the appropriation is not that control.

Finding 2. By fully funding the budgets of sheriffs’ offices only after the supplemental budget process concludes each year, A&F and the Legislature implicitly allow sheriffs’ offices to exceed their annual appropriations.

As noted above, there are very few examples where an agency is allowed to overspend their budget.¹¹⁴ The sheriff’s offices are not an exception to the rule, but A&F and the Legislature, without a change in the law, have explicitly acknowledged and allowed this unique budget process to occur for the sheriffs. Sheriffs’ offices are not receiving proper reimbursements throughout the year because A&F and the Legislature are making sheriffs’ offices whole at or after the end of the fiscal year. By that point it is understood by everyone that the spending has already happened. The OIG has not identified any other state agencies which follow this unique budget process.

Finding 3. General appropriations for the sheriffs’ offices have fallen short of the level needed to maintain mandatory and certain necessary services.

A&F and the Legislature have not adequately funded sheriffs’ offices in the annual GAA. For years, the process has been to provide the necessary additional funding to the sheriffs’ offices through the supplemental budgeting process.

While further investigation is required to determine the full root cause of the inadequate funding of sheriffs’ offices in the GAA, it is clear that the process of consolidating the underfunded needs of sheriffs into one funding vehicle does nothing to mitigate escalating costs or to better isolate and understand the basis for rising costs. Notably, this process results in commingling underfunded mandated expenses with discretionary costs, such as law enforcement activities.

In the GAAs for Fiscal Years 2023, 2024, and 2025, the sheriffs collectively received 90%, 86%, and 84%, respectively, of their requested budgets.¹¹⁵ The sheriffs’ offices view their budget requests as the minimum amount necessary to keep their offices functioning at prior year levels.¹¹⁶ These discrepancies

¹¹⁴ See, e.g., M.G.L. c. 6C, § 4 (provides for annual appropriations to cure MassDOT deficiencies for snow and ice removal).

¹¹⁵ Appendix A, Figures 4 - 6. The Fiscal Year 2023 percentage does not include Nantucket County, as the information was unavailable.

¹¹⁶ This understanding of what the maintenance budget submission means is not the universally accepted meaning of the budget request as held by other agency heads or elected or appointed officials.

led to funding gaps of approximately \$74.5 million in Fiscal Year 2023 (excluding Nantucket), \$112.1 million in Fiscal Year 2024, and \$141.3 million in Fiscal Year 2025.¹¹⁷ These shortfalls are not evenly distributed. In Fiscal Year 2025, six offices received at least 92% of their requested budget, while others received as little as 59% (Dukes), 72% (Hampden), and 76% (Plymouth).¹¹⁸

Sheriffs' offices indicated to the OIG that inmates housed in county jails or houses of correction face additional needs compared to inmates housed at DOC facilities.¹¹⁹ The majority of inmates at county correctional facilities are being held pre-trial; incarceration is the first time that many individuals have received substance use disorder treatment or mental health treatment. One sheriff's office told the OIG that because of the short-term incarceration period of many of their inmates, their office has "very much to do in a short period of time" to get inmates ready for release.¹²⁰

Another incongruous example may be seen in the funding of the Western Massachusetts Regional Women's Correctional Center (WCC), operated by the Hampden County Sheriff's Office. The WCC is a regional facility that houses female inmates from central and western Massachusetts and statewide when needed. The WCC differs from other women's county correctional facilities that are run by other Commonwealth sheriffs insofar as the WCC is a standalone facility whose operational costs are not built into the county's main correctional facility. The Hampden County sheriff receives a separate line item in the Commonwealth's budget to fund the WCC.

Between Fiscal Year 2023 and Fiscal Year 2025, the Hampden County Sheriff's Office received approximately \$5 million annually to operate the WCC. In Fiscal Year 2025, the WCC's average inmate population was 163.¹²¹ By comparison, the Berkshire County Sheriff's Office had an average inmate population in Fiscal Year 2025 of 195, or just 32 more inmates than WCC.¹²² Berkshire County's appropriation in Fiscal Year 2025 was approximately \$21 million.¹²³ The OIG makes no finding about how much is needed to run the WCC; however, based upon the difference between the WCC's budget and Berkshire County's budget, the WCC appears to be underfunded. To fully fund WCC's operation, the Hampden County Sheriff's Office uses funds from its general operating line item, resulting in the need for additional supplemental funding.

¹¹⁷ *Id.*

¹¹⁸ *Id.*

¹¹⁹ The OIG notes that its mandate included a comparison to DOC, which has less discretion in what it can submit in its budget workbooks. Thus, the comparison is not clean. The OIG further notes that while sheriffs have more discretion in what they can submit, they consistently receive a smaller percentage of their requested budget in the GAA.

¹²⁰ Conversely, state officials have told the OIG that DOC houses an older population and therefore incurs more health care costs than sheriffs.

¹²¹ See Appendix A, Figure 10.

¹²² *Id.*

¹²³ See Appendix A, Figure 4.

Finding 4. The Legislature and A&F provide large portions of sheriffs' budgets through underfunded trusts and reserve accounts instead of direct appropriations.

In recent years, several mandated services have increased the operation costs for county correctional facilities. The Legislature and A&F chose to fund these mandates as a pool across sheriffs' offices and in some instances DOC, rather than through the operating accounts of individual sheriffs' offices. This pool of funds is used to reimburse sheriffs' offices and DOC after costs are incurred. Many sheriffs' offices have argued that this practice drives much of their deficit spending.

By statute, sheriffs' offices must provide communication services to inmates, free of charge. Prior to implementing this requirement, the Legislature set up a trust fund to cover the expenses incurred by the sheriffs' offices while providing no-cost calling. In practice, sheriffs' offices front the initial vendor costs to provide inmates with no-cost calling and then apply for a reimbursement from the trust fund. Sheriffs who spoke with the OIG indicated that the reserve fund does not cover the increased payroll costs associated with no-cost calls.¹²⁴ A&F's practice of reimbursing sheriffs' offices for no-cost calling at the close of the fiscal year results in deficit spending.

Unlike no-cost calls, sheriffs' offices provide MAT under a legal patchwork. Failure to continue MAT for inmates could open a sheriff to liability. The Legislature enacted a pilot program for MAT at county correctional facilities in 2018. Since Fiscal Year 2020, the Legislature has appropriated funds through a line item which established a reserve account for "costs associated with the delivery" of MAT at all county correctional facilities. The MAT reserve account has remained the same since Fiscal Year 2023, even though costs are rising. Like the no-cost calls trust fund, the MAT reserve fund does not cover the added payroll costs to administer the program, leading to deficit spending.¹²⁵

Multiple sheriffs' offices have stated that increased costs associated with a collective bargaining agreement (CBA) are paid from a reserve which has been inadequately funded. The OIG continues to investigate the impact of CBA cost increases.

A&F's practice of reimbursing sheriffs' offices for no-cost calls, MAT, and CBA increases at the end of the fiscal year creates the need for sheriffs' offices to deficit spend. For example, prior to the Fiscal Year 2025 close-out supplemental budget, no-cost calling, MAT, and CBA reimbursements accounted for more than \$34 million of the sheriffs' deficits.¹²⁶ Further compounding matters, the Legislature has not fully funded the no-cost calling and MAT reserves.

As discussed further in the Recommendations section of this report, A&F and sheriffs' offices should maintain consistent communication throughout the year to understand and react to actual deficits in real time. The GAA should include reasonable explanation about what costs are covered and provide specific line items for each mandated cost for each specific office. Supplemental appropriations should

¹²⁴ See Appendix A, Figure 12.

¹²⁵ See Appendix A, Figure 13.

¹²⁶ See Appendix A, Figure 7.

only be used to address unforeseen expenses not reasonably covered by the GAA and existing reserve funds.

Finding 5. The sheriffs, A&F, and the Legislature have different understandings of the supplemental budget process.

There is a disconnect between the sheriffs' offices, A&F, and the Legislature regarding the amount of funding the offices need. Moreover, there is a disconnect concerning the nature of a supplemental budget request. Many sheriffs understand a supplemental request as money needed to cover a shortage for expenses already incurred. To the Legislature and A&F, it is a request to find money for future expenses. According to Sen. William Brownsberger, co-chair of the Special Commission on Correctional Funding, "[m]ore generally, budget designers have found it difficult to define appropriate levels of correctional spending. Lacking confidence in correctional budget requests, legislators have tended to give less funds than requested but then go back and add funds later in the year."¹²⁷ In Fiscal Year 2025, sheriffs received over 18% of their appropriation after June 30 when expenses had already been incurred.

The first step in the legislative budgeting process begins with an agency's submission of a maintenance workbook, which asks for a detailed account of the agency's spending for the last fiscal year and an approximation for costs associated with maintaining a consistent level of operations. This estimate becomes known as the maintenance budget request.

The sheriffs, A&F, and the Legislature expressed different views in interviews with the OIG about the purpose and uses of the maintenance workbook. On the one hand, the sheriffs' offices view the amount provided in their maintenance workbook to be the lowest amount required to run their facilities adequately. If other agencies held this same viewpoint, the state budget would be billions of dollars larger. On the other hand, A&F and the Legislature view the maintenance workbooks as a request and reserve the right to modify the amount in the final recommended budget.

The sheriffs' offices operate with the understanding that certain expenses – such as those for no-cost calls, MAT, and CBA increases – will be reimbursed by A&F through reserve accounts and supplemental funding and that these costs are outside of their operational budgets. A&F and the Legislature acknowledge the inadequacy of the reserve funding for these mandated expenses. As previously discussed, sheriffs' offices must incur the costs of these programs throughout the fiscal year and rely on supplemental funding at the close of the fiscal year to recover expenditures. The delay in reimbursement causes significant financial strain on the sheriffs' offices.

The disconnect between the GAA funding of most sheriffs' offices and the necessary minimum spending to maintain a safe and secure correctional facility is regularly so great that sheriffs' offices feel there is little direction from the budget to guide their spending. The Legislature views the sheriffs' offices like any other agency that should be able to modify spending to stay on budget.

¹²⁷ William Brownsberger, *Correctional Funding Commission*, available at <https://willbrownsberger.com/correctional-funding-commission/> (last visited February 3, 2026).

A&F and the Legislature should make every effort to adequately fund the sheriffs' annual GAA to cover operations for the entire fiscal year. A&F and the Legislature must do a better job of projecting mandated expenses, while sheriffs should do a better job of limiting discretionary expenses and living within the GAA.

Finding 6. The sheriffs, A&F, and the Legislature have not communicated effectively when budget shortfalls arise, complicating the general and supplemental budget processes.

The regular occurrence of supplemental close-out budgets has hindered communication between the sheriffs' offices, A&F, and the Legislature. Throughout the fiscal year, sheriffs' offices should be in contact with A&F and the Legislature as budgetary deficiencies arise. Sheriffs' offices should alert A&F when funds are running low, prior to incurring expenses, and A&F should respond appropriately within a reasonable timeframe. This kind of information from a sheriff's office should spur A&F and the Legislature to either begin drafting necessary supplemental funding or begin working with that office to reduce spending to stay within budget. The OIG found that such lines of communication are inconsistent and inadequate.

The sheriffs' offices believe the Legislature purposefully underfunds them and ignores their maintenance budgets. The Legislature states that very few agencies receive the full amount they request in their maintenance budgets, yet do not deficit spend to the same level as the sheriffs' offices.

There is a significant lack of communication around the purpose and availability of funds in reserve accounts for specific expenditures. Applicable law and representations from A&F are not clear on this point, and the fact that such reserves are routinely underfunded makes it difficult for sheriffs to rely on the availability of these funds.

The Legislature passed a supplemental budget for Fiscal Year 2025 in November of 2025 a full five months after the close of the fiscal year. Through that supplemental budget, A&F made payments from reserve accounts for no-cost calling, MAT, and CBAs. Unlike past years, the Legislature provided no additional funding to the operating budgets of sheriffs' offices to balance Fiscal Year 2025 deficits. To recoup expenditures exceeding the Fiscal Year 2025 operating budgets, each office's remaining deficit was removed from its Fiscal Year 2026 operating budget.¹²⁸ This unusual step taken by the Legislature is not typically used to balance administrative budgets but was used as a tool to attempt to slow down spending by sheriffs' offices. There was little communication from A&F or the comptroller on this aspect of the supplemental budget. With funding removed from their operating budgets, sheriffs are now facing an even larger deficit in Fiscal Year 2026. While the OIG understands this vague transfer was done at least in part so that budget writers would have the benefit of this preliminary report, without other spending controls in the current fiscal year it is not likely that sheriffs have changed their spending practices.

¹²⁸ 2025 Mass. Acts c. 73, § 192.

Finding 7. Grouping both mandatory and discretionary spending deficiencies into the final close-out supplemental budget process creates the opportunity for sheriffs’ offices to expand discretionary spending as the deficit for mandatory expenses grows.

A&F and the Legislature fund certain mandatory expenses for the sheriffs through reserve accounts. In practice, sheriffs’ offices pay the costs of mandatory services such as no-cost calls and MAT out of their operating accounts and then seek reimbursement at the end of the fiscal year. Oftentimes, A&F and the Legislature reimburse sheriffs for these expenses in the close-out supplemental budget enacted months after the fiscal year’s end. The close-out supplemental budget not only includes reimbursement for these mandatory expenses but also includes funding to close any additional deficits the sheriffs have, including deficits caused by discretionary spending. Some sheriffs tell the OIG that they provide law enforcement services to underserved municipalities for “free,” such as Hampden County’s assistance patrolling the town of Palmer. All law enforcement activities have a cost. Sheriffs pass the costs of these discretionary services on to the Legislature to fund, likely in no small part through the supplemental budget process.

By grouping mandatory and discretionary spending together in the sheriffs’ close-out supplemental budgets, A&F and the Legislature create the opportunity for sheriffs’ offices to unilaterally expand discretionary spending.

Finding 8. Sheriffs’ offices regularly receive and expend revenues through private bank accounts.

All 14 sheriffs’ offices routinely receive revenue through civil process services and other activities. The OIG found that sheriffs’ offices often receive and retain such revenues through private bank accounts outside of the Commonwealth’s central accounting system. Additionally, how each office accounts for and funds such civil process work (as part of or separate from its state-appropriated work) varies greatly.

Some of this inconsistency may arise from contradictory language in state law. State finance law requires that all revenue payable to the Commonwealth must be paid to the General Fund.¹²⁹ The 2009 law transferring county sheriffs to the Commonwealth, as interpreted by the Supreme Judicial Court, allows for sheriffs to retain and expend revenue derived from sources “apart from the state treasury” off of the statewide accounting system.¹³⁰

Regardless of whether sheriffs’ offices are permitted by law to retain and expend such revenue, these are public funds earned due to the sheriffs’ public positions and should be subject to appropriate oversight and transparency. This is best achieved by requiring such funds be deposited with the State Treasurer and accounted for within the state financial reporting system.

¹²⁹ M.G.L. c. 29, § 2.

¹³⁰ See *supra* notes 29 and 30 and accompanying text.

Chapter 29 further requires that all private bank accounts be approved by the treasurer.¹³¹ Exceptions in the law that open the door for sheriffs' offices to retain revenue without authorization (not just civil process) and to maintain private bank accounts without approval should be eliminated.

The OIG is continuing to review the level of oversight into these accounts. The Legislature should consider this issue as part of the Fiscal Year 2027 budget process.

Finding 9. The Legislature determines the duties of sheriffs and has expanded the scope of work for some, but not all.

The Massachusetts Constitution created the office of sheriff,¹³² but the Legislature determines the work that sheriffs do.¹³³ The majority of the work of sheriffs is prescribed in the Massachusetts General Laws. The Legislature has the opportunity to determine what activities it wants sheriffs to provide and how they provide those activities. Clear and delineated roles and responsibilities of sheriffs' offices would help A&F and the Legislature craft a reasonable budget for sheriffs' offices and aid the sheriffs in operating within their appropriated budgets.

The Legislature has expanded the work of some sheriffs, but not others. For example, the Legislature permits the counties of Barnstable and Plymouth to operate bureaus of criminal investigation.¹³⁴ Session laws have authorized other sheriffs' offices, including Berkshire, to operate communications centers.¹³⁵ Further complicating the issue is that some offices conduct work outside their primary role of running county correctional facilities pursuant to a specific authorizing statute, while others conduct similar work without any explicit authorization.

Finding 10. The sheriffs' enabling statute and the statute governing county jails are outdated.

The sheriffs' enabling statute (Chapter 37 of the Massachusetts General Laws) and the statute governing jails (Chapter 126 of the Massachusetts General Laws) are outdated and have not been significantly updated since sheriffs' offices became state agencies. The statutes do not reflect the true nature of sheriffs' work. Chapters 37 and 126 reference certain responsibilities of the county treasurers and commissioners as they relate to sheriffs' offices and reference the responsibilities of the defunct Boston Penal Commission.¹³⁶

¹³¹ M.G.L. c. 29, § 34(a).

¹³² Mass. Const. Amend. Art. 19.

¹³³ Mass. Const. Pt. 2, C. 1, § 2, art. II; Mass. Const. Pt. 2, C. 2, § 1, art. III.

¹³⁴ 1953 Mass. Acts c. 124, § 1 and 1950 Mass. Acts c. 148.

¹³⁵ 1974 Mass. Acts c. 42.

¹³⁶ See e.g., M.G.L. c. 37, § 25 (requiring the secretary of administration and finance to appropriate funds to the county treasurer for transportation costs); M.G.L. c. 126, § 1 (county commissioners shall be inspectors of prisons in their counties); M.G.L. c. 126, § 11 (county commissioners and the penal institution commission of Boston shall enact rules for the management of the house

Some of the duties and responsibilities of the sheriffs' offices are not codified in the General Laws, such as the Barnstable and Plymouth counties' bureaus of criminal investigation.¹³⁷ Furthermore, there are statutes that spell out specific law enforcement responsibilities related to sheriffs which may no longer be necessary, including responsibilities in the enforcement of liquor laws¹³⁸ and public health matters.¹³⁹

A Commonwealth official who is involved with the budgeting process told OIG investigators that there is no consistent understanding of what each sheriff's office is doing, making it difficult to determine baseline services versus the "nice to haves."¹⁴⁰ Updating Chapters 37 and 126 will ensure that the responsibilities of each sheriff's office are more clearly spelled out and would help A&F and the Legislature determine the proper funding formula for those offices.

The Legislature should address the patchwork created by Chapters 37 and 126, with the purpose of definitively determining what work it wants the sheriffs to do – for example, to serve as jailor, conduct law enforcement, serve a public safety role, or conduct civil process – and then fund them to do such work.

Finding 11. Sheriffs' offices have not implemented common programming, law enforcement-related activities, and procurement practices. The Massachusetts Sheriffs' Association, as currently statutorily configured, cannot unify such practices, let alone standardize data collection.

There is no standardization in the types of programming and services provided across the 14 sheriffs' offices.¹⁴¹ Most offices generally offer the same types of programming to inmates, such as vocational, educational, re-entry, and life skills courses. However, the extent of such programming, the cost per inmate, the strategic goals, and available depth and breadth of programming vary between offices. The Commonwealth's sheriffs should work in conjunction with the Massachusetts Sheriffs' Association (MSA) to replicate many of the award-winning programs currently being conducted in their colleagues' offices. While the line item directs the MSA to conduct uniform data collection and reporting, in reality it has no ability to require the 14 independent sheriffs to agree on any practices to do so.

of correction); M.G.L. c. 126, § 28 (county commissioners shall procure all necessary supplies for the jails and houses of correction).

¹³⁷ 1953 Mass Acts c. 124 § 1 (Barnstable); 1950 Mass Acts c. 148 (Plymouth).

¹³⁸ M.G.L. c. 138, § 42.

¹³⁹ M.G.L. c. 111, § 96.

¹⁴⁰ See also *infra* note 141.

¹⁴¹ In 2022, the Legislature established a commission to conduct a "comprehensive study to evaluate and make recommendations regarding the appropriate level of funding" for DOC and the sheriffs' offices. See 2019 Mass. Acts c. 41, § 2, Line 1599-8020 (\$100,000 reserve for costs associated with commission) and § 101 (establishing commission). The commission found that it could not evaluate appropriate levels of funding because staffing and program data was so inconsistent. The commission instead recommended implementing a "new structure" to standardize a host of corrections metrics. See *Report of the Special Commission on Correctional Funding*, January 31, 2022.

There are no standards concerning the scope and manner in which sheriffs' offices participate in law enforcement. Some sheriffs' offices take on a larger role in regional law enforcement, performing duties that they maintain are needed in their communities and cannot be provided by local police departments. Sheriffs provide law enforcement roles in dramatically different ways. Several counties, including Suffolk County, assign multiple deputies to work full time with other local, state, and federal law enforcement agencies. Other counties, such as Middlesex County, have deputies that respond to calls for specialized law enforcement activities. Barnstable and Plymouth counties maintain bureaus of criminal investigation, and Berkshire County maintains a regional dive team. Other counties, such as Essex and Worcester, have a limited role in outside law enforcement responsibilities and assign officers to work on local, state, and federal law enforcement task forces. Some counties perform local law enforcement typically provided by police departments. For example, Hampden County deputies help patrol Union Station in Springfield and the town of Palmer.

Without a budget, sheriffs are well-positioned to provide assistance to municipalities because they can add the expense to their supplemental budget. The OIG believes that the practice of supplemental funding is a likely vehicle for sheriffs' offices to increase the scope of their law enforcement activities.

In general, each sheriff's office conducts its own procurements, resulting in individual contracts with different vendors for similar services. For example, at least six sheriffs' offices use the same vendor for food services and at least six other offices use a second vendor for food services. Each county has individualized needs for food deliveries, but the vendor contract could be secured across counties by using the sheriffs' collective bargaining power as a cost saving measure. Sheriffs should consider reducing costs by conducting one procurement across all sheriffs' offices.

As the OIG continues to review the different types of programming, law enforcement-related activities, and contracts among sheriffs' offices, it is evident that uniform standards could make it easier for these offices to budget.¹⁴²

Finding 12. Some sheriffs have received compensation not authorized by law.

The sheriffs' salaries are established by statute. The same statute also provides that a sheriff's salary serves as full compensation for all services they provide.¹⁴³ Sheriffs are also permitted to receive compensation for travel expenses.¹⁴⁴ As the Commonwealth's statutes do not specify additional compensation, it is implicit in the law that other payments are not permitted. The OIG found that between

¹⁴² The OIG notes that a 2025 triennial audit from the State Auditor found that the MSA did not facilitate coordination or promote standardization of programs and services across sheriffs' offices. In response to the report, the MSA stated it did not interpret the language of its budget line item or enabling statute as requiring them to standardize programs and services among sheriffs' offices. See Official Audit Report, *Massachusetts Sheriffs' Association*, MASSACHUSETTS OFFICE OF THE STATE AUDITOR 11–17 (November 26, 2025), available at <https://www.mass.gov/doc/audit-report-massachusetts-sheriffs-association/download>. The OIG takes no position as to the MSA's role at this time and is continuing to explore this issue.

¹⁴³ M.G.L. c. 37, § 17.

¹⁴⁴ *Id.* at § 21.

Fiscal Year 2021 and Fiscal Year 2025, 10 of the 14 sheriffs received compensation above and beyond what is allowed by statute.¹⁴⁵ The OIG found that the sheriffs for the counties of Barnstable, Berkshire, Franklin, Hampden, Middlesex, Nantucket, Norfolk, Plymouth, Suffolk, and Worcester collectively received more than \$260,000 in payments that were not authorized by statute.¹⁴⁶ These unauthorized payments included longevity bonuses, education incentives, uniform allowance, one-time bonuses, overtime pay, and physical fitness incentives.

The OIG acknowledges that these payments are largely inconsequential as it relates to the sheriffs' offices overall budgets and spending. Regardless, as leaders of their offices, sheriffs must establish a "tone at the top" for their employees.

Finding 13. Sheriffs incur expenses through discretionary spending not funded through general appropriations.

The OIG's preliminary review found that since Fiscal Year 2023, many sheriffs' offices routinely incurred expenses beyond their GAA appropriation. As acknowledged above, this occurred for a variety of reasons, including A&F and the Legislature's longstanding practice of "truing up" the sheriffs' budgets during the supplemental budget process. As the OIG continues to fully examine the totality of sheriffs' spending, it is evident that some sheriffs have been hesitant to reduce spending on discretionary services and activities.

Additionally, the OIG found through its investigation that some sheriffs used P-Cards or reimbursements to pay for expenses that, while not sufficient to close the deficit gap, represent a lack of respect for the public resources extended to them.¹⁴⁷ The OIG believes, as it does for all governmental entities, that sheriffs should only pay for meals and travel expenses that are tied to a written policy that limits such expenses to an appropriate public standard. The OIG is still reviewing this matter.

Sheriffs must be mindful that even though past practice has allowed overspending, state finance law forbids it. Moving forward, like all state agencies, some sheriffs' offices may have to make tough decisions about the programs and activities they perform.

Finding 14. Spending practices by several sheriffs make A&F and the Legislature hesitant to provide additional funding for sheriffs' offices.

The OIG's investigation thus far suggests that A&F and the Legislature are hesitant to provide additional funding to sheriffs' offices because of several sheriffs who have not demonstrated a respect for public dollars by incurring discretionary expenses above and beyond their GAA. As noted above, many sheriffs' offices conduct law enforcement work and other community service work that is not clearly delineated in the statute. Commonwealth officials involved with the budget process expressed frustration

¹⁴⁵ See Appendix A, Figure 14.

¹⁴⁶ The OIG did not include potential travel expenses in its calculation.

¹⁴⁷ A P-Card, or procurement card, is a credit card issued by the comptroller to state agencies.

with the sheriffs' attitude toward their respective budgets. Officials have told the OIG that sheriffs make no effort to live within their appropriation by cutting discretionary spending.

PRELIMINARY CONCLUSIONS AND RECOMMENDATIONS

The OIG found that many sheriffs' offices overspent their appropriations annually between Fiscal Year 2023 and Fiscal Year 2025 with the tacit approval of A&F and the Legislature. The OIG found that the Commonwealth, for years, has not sufficiently funded sheriffs' offices in the GAA, resulting in the sheriffs not receiving enough funding to maintain level services each year. This also allowed sheriffs to spend in some instances beyond mandatory expenses, instead paying for discretionary programs they sought to add with the understanding that the cost would be passed on within the supplemental budget request. Additionally, the OIG notes that the deficit was usually held within the payroll account, which is an improper use of the sheriffs' ability to move money between different accounts. The OIG also found that there are no standards in the types of programming and services among the sheriffs' offices. Further, the OIG found that the sheriffs' enabling statute and the statute governing jails is outdated and needs to be updated. Moreover, the OIG found that 10 of the 14 sheriffs received compensation that was above and beyond what is authorized by statute.

Sheriffs' offices are historic, dating back to the founding of the Commonwealth. The work sheriffs do is intended to be established by statute; however, the statute is outdated. The Legislature has an opportunity to determine the responsibilities and obligations it wants from sheriffs.

The OIG recommends that the sheriffs, A&F, and the Legislature take the following actions:

1. The Legislature, in consultation with the Executive Office of Public Safety and Security (EOPSS), the Massachusetts State Police (MSP), the Massachusetts Police Training Commission, the Massachusetts Chiefs of Police Association, the POST Commission, the Boston Police Commissioner, the sheriffs, and the MSA, should determine the role of sheriffs' offices and enumerate the activities sheriffs may and may not conduct. The Legislature should be mindful of the activities and services that sheriffs' offices are required to provide and what they are allowed to provide. The Legislature should also consider any regionalized services each sheriff's office provides based on their respective counties, and whether it is appropriate for such services to be performed by the sheriffs or if they are better served by the MSP, local police departments, or another entity.
2. Sheriffs, with assistance from the MSA, EOPSS, DOC, the Department of Public Health, and any other stakeholder, should work to standardize programs and services each sheriff's office provides to ensure best practices are adopted. Sheriffs should focus on replicating award-winning programs within their counties. Standardization will assist A&F and the Legislature during the annual budgeting process by ensuring predictability in costs and outcomes.
3. Sheriffs, with assistance from the MSA, EOPSS, DOC, and any other stakeholder, should work to combine and standardize procurement processes and opportunities. Combining procurements works to gain better pricing through volume.
4. The Legislature should consider updating Chapters 37 and 126 of the General Laws. The Legislature should consider codifying the activities and programs that it wants sheriffs' offices to

conduct and reflect the standardized programs each sheriff's office provides. The Legislature should ensure that outdated references in the statutes are removed.

5. The OIG suggests that the Legislature refrain from making any changes concerning the authority of the sheriffs' offices – several such bills are currently pending – until it determines what role, if any, sheriffs should play in law enforcement. The OIG believes conversations must be conducted across the law enforcement community to make such a change.
6. The Legislature and Governor's Office should work closely with the sheriffs' offices and the MSA to provide adequate funding to sheriffs in the GAA. The parties should consider establishing the sheriffs' offices budgets based on a zero-based budget, rather than based on a specific increase from the prior fiscal year. The Legislature should consider collective bargaining salary increases, all costs, including payroll, associated with required activities, such as no-cost calling, MAT, and other statutorily mandated activities.
7. Sheriffs must stay within their established GAA and not overspend their budget. If funds are inadequate, sheriffs must follow Recommendation 8.
8. If a supplemental budget is needed in the future, sheriffs' offices should make a request to A&F for supplemental funding before they spend the funds in accordance with Chapter 29.
9. Sheriffs, A&F, and the Legislature must improve communication throughout the year so that all parties can fully understand the status of their expenditures, remaining budget, anticipated funds available through reserve accounts, and the need for any supplemental appropriations.
10. The Legislature and A&F should provide funds to the sheriffs' offices through direct appropriation for mandatory expenses. Sheriffs should not be forced to rely on uncertain reimbursements from underfunded reserve accounts to receive funding for mandatory expenses.
11. The Legislature should create line items for each sheriff's office for mandatory expenses, such as no-cost calls and MAT. Sheriffs should not use these funds for other purposes and should not transfer these funds to other accounts.
12. If the Legislature and A&F intend to continue using reserve accounts to reimburse both the sheriffs and DOC for certain expenses, they should ensure that the reserve accounts are fully funded at the start of the year based on prior total expenditures and reasonable projections. A&F should distribute the reserve funding to sheriffs regularly throughout the year.
13. The Legislature should consider establishing specific line items in each sheriff's office's budget. By doing so, A&F, the Legislature, and the sheriffs' offices will be able to easily track how their money is spent.
14. The Legislature should consider requiring that all revenue received by sheriffs be deposited with the State Treasurer and recorded in the central accounting system unless approved for use on independently monitored private bank accounts. Budgets should include line items allowing for retained revenue from specific sources to be expended up to a certain amount.

15. The Legislature should consider updating the statute setting civil process fees. The amount retained by the sheriffs should be expressly codified in the General Laws rather than through a complex formula that is inconsistent across counties. Further recommendations on the civil process work and statute will be included in the final report.
16. The Legislature should consider whether sheriffs should be entitled to additional compensation beyond their base salary. If the Legislature believes that sheriffs should receive additional pay, the Legislature should enact legislation clearly authorizing additional compensation.
17. The Legislature should consider whether sheriffs' elected terms should remain at six years or be reduced to four years coterminous with constitutional officers and district attorneys.

The OIG's review of this matter is ongoing. The OIG hopes this preliminary report will assist the Legislature as it enters the upcoming budget cycle. The OIG anticipates that its final report will include a detailed accounting of the expenditures made by the sheriffs' offices, a review of spending by sheriffs' offices on activities not required by statute, an analysis of compensation levels across the sheriffs' offices, and further analysis of sheriffs' offices compliance with state finance law. The OIG also hopes to include a review of civil process divisions, procurements, and programming throughout the sheriffs' offices.

APPENDIX A. FINANCIAL REVIEW AND DATA ANALYSIS

The OIG is currently conducting a financial review and data analysis relating to the budgets and operations of the Commonwealth’s 14 sheriffs’ offices. The initial results of the OIG’s analysis are listed below. The OIG is continuing to conduct additional analysis and will report the final results of its review in the final report.

I. Sheriffs’ and DOC’s Annual Budget Requests vs. Actual Appropriations

The tables below show sheriffs’ offices and DOC’s annual budget requests and actual appropriations for Fiscal Year 2023 through Fiscal Year 2025.¹⁴⁸ The DOC has consistently received a higher percentage of its requested budget than the sheriffs, although the DOC has less discretion in what it can include in its budgetary requests.¹⁴⁹

Figure 4. Fiscal Year 2025 Sheriffs’ and DOC’s Annual Budget Requests vs. Actual Budget Appropriations.

County	Requested Budget	GAA	GAA as % of Requested Budget
Barnstable	\$35,257,813	\$33,085,852	94%
Berkshire	\$24,382,498	\$21,198,851	87%
Bristol	\$63,073,705	\$61,447,280	97%
Dukes	\$6,653,453	\$3,897,546	59%
Essex	\$96,144,395	\$88,103,829	92%
Franklin	\$24,471,557	\$20,824,660	85%
Hampden	\$137,508,005	\$98,421,664	72%
Hampshire	\$21,017,834	\$17,755,313	84%
Middlesex	\$85,117,109	\$79,248,908	93%
Nantucket	\$928,519	\$864,315	93%
Norfolk	\$42,734,537	\$40,278,095	94%
Plymouth	\$94,881,936	\$72,199,442	76%

¹⁴⁸ Nantucket did not provide the OIG with its requested budgets for Fiscal Year 2023. Therefore, Nantucket is not included in the total county comparison for Fiscal Year 2023.

¹⁴⁹ See Footnote 119, supra.

County	Requested Budget	GAA	GAA as % of Requested Budget
Suffolk	\$163,767,836	\$128,710,102	79%
Worcester	\$70,856,137	\$59,417,150	84%
Total Counties	\$866,795,334	\$725,453,007	84%
DOC	\$862,119,637	\$845,966,729 ¹⁵⁰	98%

Figure 5. Fiscal Year 2024 Sheriffs' and DOC's Annual Budget Requests vs. Actual Budget Appropriations.

County	Requested Budget	GAA	GAA as % of Requested Budget
Barnstable	\$32,157,935	\$31,787,101	99%
Berkshire	\$20,126,086	\$19,995,402	99%
Bristol	\$68,576,543	\$58,403,434	85%
Dukes	\$4,432,474	\$3,804,219	86%
Essex	\$94,066,208	\$83,457,324	89%
Franklin	\$20,539,736	\$19,910,176	97%
Hampden	\$120,156,951	\$92,277,456	77%
Hampshire	\$19,734,069	\$16,575,281	84%
Middlesex	\$81,914,133	\$77,006,818	94%
Nantucket	\$808,940	\$836,868	103%
Norfolk	\$39,717,518	\$38,273,062	96%
Plymouth	\$87,019,528	\$69,075,255	79%
Suffolk	\$154,809,439	\$123,727,387	80%
Worcester	\$61,341,203	\$58,130,593	95%
Total Counties	\$805,400,763	\$693,260,376	86%
DOC	\$805,652,574	\$805,678,325 ¹⁵¹	100%

¹⁵⁰ Includes beginning balance and amendments.

¹⁵¹ Includes beginning balance.

Figure 6. Fiscal Year 2023 Sheriffs' and DOC's Annual Budget Requests vs. Actual Budget Appropriations.

County	Requested Budget	GAA	GAA as % of Requested Budget
Barnstable	\$31,222,571	\$31,379,171	101%
Berkshire	\$19,889,415	\$19,584,451	98%
Bristol	\$62,801,513	\$57,483,695	92%
Dukes	\$5,383,029	\$3,744,310	70%
Essex	\$91,842,782	\$82,143,035	89%
Franklin	\$20,077,670	\$19,596,630	98%
Hampden	\$109,523,990	\$91,216,161	83%
Hampshire	\$17,365,335	\$16,314,253	94%
Middlesex	\$78,299,278	\$75,822,810	97%
Nantucket	N/P	\$823,689	N/A
Norfolk	\$38,741,693	\$37,670,337	97%
Plymouth	\$76,016,851	\$67,987,456	89%
Suffolk	\$149,584,890	\$122,067,638	82%
Worcester	\$55,949,929	\$57,215,151	102%
Total Counties (excluding Nantucket)	\$756,698,946	\$682,225,098	90%
DOC	\$764,431,575	\$765,668,034 ¹⁵²	100%

II. Sheriffs' and DOC's Actual Appropriations vs. Actual Spending

The tables below show sheriffs' offices and DOC's actual appropriations and actual spending for Fiscal Year 2023 through Fiscal Year 2025. The tables show sheriffs' offices and DOC's surplus or deficit before transfers, the amount of reserve transfers each office received, the net amount of other transfers, and the surplus or deficit for each office after the transfers. The reserve transfers are from the no-cost

¹⁵² Includes beginning balance.

calls, MAT, and CBA reserves. The other transfers may include inter-departmental transfers from other sheriffs' offices or state agencies.¹⁵³

Figure 7. Fiscal Year 2025 Sheriffs' and DOC's Annual Budgets vs. Actual Spending.

County	GAA	Actual Spending	Surplus (Deficit) Before Transfers	Reserve Transfers	Net Other Transfers ¹⁵⁴	Surplus (Deficit) After Transfers	Surplus (Deficit) as % of GAA
Barnstable	\$33.1M	\$41.6M	(\$8.5M)	\$1.2M	\$130,900	(\$7.2M)	(22%)
Berkshire	\$21.2M	\$23M	(\$1.8M)	\$1.1M	\$496,200	(\$215,800)	(1%)
Bristol	\$61.4M	\$75.4M	(\$14M)	\$3.7M	\$398,900	(\$9.9M)	(16%)
Dukes	\$3.9M	\$6.1M	(\$2.2M)	\$65,800	\$50,000	(\$2.1M)	(53%)
Essex	\$88.1M	\$93.6M	(\$5.5M)	\$5.8M	(\$1.1M)	(\$808,800)	(1%)
Franklin	\$20.8M	\$27.9M	(\$7M)	\$969,000	\$739,300	(\$5.3M)	(26%)
Hampden	\$98.4M	\$144.1M	(\$45.7M)	\$4.1M	\$14.5M	(\$27.1M)	(28%)
Hampshire	\$17.8M	\$21.1M	(\$3.3M)	\$540,200	\$1.4M	(\$1.4M)	(8%)
Middlesex	\$79.2M	\$90.2M	(\$10.9M)	\$3.7M	\$1,900	(\$7.2M)	(9%)
Nantucket	\$864,300	\$734,300	\$130,000	\$0	(\$127,000)	\$3,000	0%
Norfolk	\$40.3M	\$41.9M	(\$1.6M)	\$1.6M	\$1,300	\$29	0%
Plymouth	\$72.2M	\$92.4M	(\$20.2M)	\$3.5M	(\$194,300)	(\$16.8M)	(23%)
Suffolk	\$128.7M	\$155.8M	(\$27.1M)	\$4.8M	\$213,800	(\$22.1M)	(17%)
Worcester	\$59.4M	\$74.1M	(\$14.6M)	\$2.9M	\$1.9M	(\$9.9M)	(17%)
Total Counties	\$725.5M	\$887.8M	(\$162.4M)	\$34M	\$18.3M	(\$110M)	(15%)
DOC	\$846M ¹⁵⁵	\$860.7M	(\$14.8M)	\$18.1M	\$2.4M	\$5.7M	1%

¹⁵³ The source of this data is from the Massachusetts Management Accounting and Reporting System (MMARS), the Commonwealth's official accounting system. MMARS was retired on February 12, 2026, and replaced with Mosaic.

¹⁵⁴ Does not include supplemental funding transfers.

¹⁵⁵ Includes beginning balance and amendments.

Figure 8. Fiscal Year 2024 Sheriffs' and DOC's Annual Budgets vs. Actual Spending.

County	GAA	Actual Spending	Surplus (Deficit) Before Transfers	Reserve Transfers	Net Other Transfers ¹⁵⁶	Surplus (Deficit) After Transfers	Surplus (Deficit) as % of GAA
Barnstable	\$31.8M	\$34.2M	(\$2.5M)	\$1.6M	\$172,800	(\$684,900)	(2%)
Berkshire	\$20M	\$22.2M	(\$2.2M)	\$1.6M	\$226,000	(\$359,400)	(2%)
Bristol	\$58.4M	\$65.4M	(\$7M)	\$2.8M	\$362,700	(\$3.8M)	(6%)
Dukes	\$3.8M	\$5.4M	(\$1.6M)	\$442,400	\$50,000	(\$1.1M)	(30%)
Essex	\$83.5M	\$87.9M	(\$4.4M)	\$3.4M	(\$871,500)	(\$1.9M)	(2%)
Franklin	\$19.9M	\$24.9M	(\$5M)	\$2.1M	\$686,700	(\$2.2M)	(11%)
Hampden	\$92.3M	\$127.7M	(\$35.5M)	\$10.3M	\$15.1M	(\$10M)	(11%)
Hampshire	\$16.6M	\$20.3M	(\$3.8M)	\$1.4M	\$1.3M	(\$1.1M)	(7%)
Middlesex	\$77M	\$83.9M	(\$6.9M)	\$5.2M	\$2,400	(\$1.7M)	(2%)
Nantucket	\$836,900	\$599,500	\$237,400	\$18,900	(\$197,500)	\$58,800	7%
Norfolk	\$38.3M	\$40.4M	(\$2.1M)	\$2.6M	\$2,300	\$568,900	1%
Plymouth	\$69.1M	\$84.6M	(\$15.6M)	\$7M	\$63,700	(\$8.5M)	(12%)
Suffolk	\$123.7M	\$140.5M	(\$16.8M)	\$5.9M	\$285,700	(\$10.6M)	(9%)
Worcester	\$58.1M	\$69M	(\$10.9M)	\$3.2M	\$2.2M	(\$5.4M)	(9%)
Total Counties	\$693.3M	\$807.1M	(\$113.9M)	\$47.8M	19.4M	(\$46.7M)	(7%)
DOC	\$805.7M ¹⁵⁷	\$796.9M	\$8.8M	\$14M	\$4.9M	\$27.7M	3%

¹⁵⁶ Does not include supplemental funding transfers.

¹⁵⁷ Includes beginning balance

Figure 9. Fiscal Year 2023 Sheriffs' and DOC's Annual Budgets vs. Actual Spending.

County	GAA	Actual Spending	Surplus (Deficit) Before Transfers	Reserve Transfers	Net Other Transfers ¹⁵⁸	Surplus (Deficit) After Transfers	Surplus (Deficit) as % of GAA
Barnstable	\$31.4M	\$31.7M	(\$275,100)	\$0	\$275,200	\$63	0%
Berkshire	\$19.6M	\$19.6M	(\$62,200)	\$208,600	\$166,900	\$313,400	2%
Bristol	\$57.5M	\$58.8M	(\$1.3M)	\$58,400	\$288,400	(\$979,700)	(2%)
Dukes	\$3.7M	\$4.5M	(\$792,100)	\$16,300	\$51,500	(\$724,300)	(19%)
Essex	\$82.1M	\$87.2M	(\$5.1M)	\$6.4M	(\$639,600)	\$678,300	1%
Franklin	\$19.6M	\$21.2M	(\$1.6M)	\$786,400	\$804,500	(\$42,000)	0%
Hampden	\$91.2M	\$114.7M	(\$23.5M)	\$3.6M	\$808,000	(\$19M)	(21%)
Hampshire	\$16.3M	\$19M	(\$2.7M)	\$244,500	\$1.1M	(\$1.4M)	(8%)
Middlesex	\$75.8M	\$76.5M	(\$691,100)	\$700,000	\$80,300	\$89,200	0%
Nantucket	\$823,700	\$564,300	\$259,400	\$0	(\$227,500)	\$31,800	4%
Norfolk	\$37.7M	\$38.6M	(\$916,000)	\$400,000	\$854,700	\$338,700	1%
Plymouth	\$68M	\$75.7M	(\$7.7M)	\$224,900	\$119,500	(\$7.4M)	(11%)
Suffolk	\$122.1M	\$128.4M	(\$6.3M)	\$4.5M	\$257,100	(\$1.6M)	(1%)
Worcester	\$57.2M	\$61.5M	(\$4.3M)	\$69,500	\$4.3M	\$80,600	0%
Total Counties	\$683.0M	\$738.1M	(\$55M)	\$17.2M	8.2M	(\$29.5M)	(4%)
DOC	\$765.7M ¹⁵⁹	\$744.8M	\$20.8M	\$5M	3.0M	\$28.8M	4%

III. Average Inmate Population from Fiscal Year 2021 to Fiscal Year 2025

The tables below depict the average inmate population for the sheriffs' offices and the DOC for Fiscal Year 2021 through Fiscal Year 2025. The inmate population is calculated based on an average of the inmate population for each quarter of the fiscal year.¹⁶⁰ As shown below, the sheriffs' inmate population

¹⁵⁸ Does not include supplemental funding transfers.

¹⁵⁹ Includes beginning balance.

¹⁶⁰ Massachusetts Department of Correction (MA DOC) and County House of Corrections' weekly inmate counts, retrieved from the MA DOC web page: <https://www.mass.gov/lists/weekly-inmate-count-2025>, with the exception of Hampden Women's

has increased from Fiscal Year 2021 to Fiscal Year 2025, while DOC’s inmate population decreased and then remained relatively consistent.

Figure 10. Inmate Population from Fiscal Year 2021 to Fiscal Year 2025.

County	FY25	% Change	FY24	% Change	FY23	% Change	FY22	% Change	FY21
Barnstable	265	45%	183	7%	171	4%	165	-4%	171
Berkshire	195	-3%	201	22%	165	16%	142	2%	139
Bristol	659	2%	645	-6%	685	3%	668	2%	655
Dukes	14	17%	12	-20%	15	25%	12	71%	7
Essex	924	-8%	1,008	-5%	1,066	0%	1,070	7%	996
Franklin	176	1%	174	5%	166	11%	150	8%	139
Hampden (Men’s Facility)	925	15%	806	6%	757	5%	719	11%	646
Hampden (Women’s Regional Correction Center) ¹⁶¹	163	-2%	166	12%	148	14%	130	48%	88
Hampshire	132	-1%	133	4%	128	-1%	129	10%	117
Middlesex	695	7%	648	-1%	653	1%	646	17%	551
Norfolk	322	-9%	352	4%	339	3%	328	-6%	349

Regional Correction Center, provided to OIG by the Hampden County Sheriff’s Office.

¹⁶¹ The OIG separated Hampden County’s Women’s Regional Correctional Center from Hampden County’s men’s facility for the purposes of calculating inmate population, because the women’s facility is a standalone facility for which Hampden County receives a separate line item.

County	FY25	% Change	FY24	% Change	FY23	% Change	FY22	% Change	FY21
Plymouth	883	52%	580	5%	552	-8%	602	2%	590
Suffolk	1,215	2%	1,197	0%	1,201	8%	1,110	19%	933
Worcester	689	0%	689	7%	642	5%	613	6%	578
Total Counties	7,257	7%	6,794	2%	6,688	3%	6,484	9%	5,959
DOC	6,047	0%	6,022	2%	5,914	-3%	6,083	-9%	6,691

IV. Expenses Per Inmate Fiscal Year 2021 to Fiscal Year 2025

The table below compares the expenses per inmate for the sheriffs' offices and the DOC from Fiscal Year 2021 to Fiscal Year 2025. The data does not include Nantucket County because they do not house inmates. The table shows that the sheriffs' offices combined spend less per inmate than the DOC.

Figure 11. Expenses Per Inmate from Fiscal Year 2021 to Fiscal Year 2025.

County	FY25	FY24	FY23	FY22	FY21
Barnstable	\$156,937	\$187,123	\$185,113	\$189,798	\$167,690
Berkshire	\$117,953	\$110,282	\$119,070	\$119,247	\$136,586
Bristol	\$114,479	\$101,359	\$85,854	\$74,879	\$87,763
Dukes	\$434,235	\$452,545	\$302,424	\$350,211	\$592,806
Essex	\$101,270	\$87,205	\$81,828	\$59,898	\$80,758
Franklin	\$158,336	\$143,259	\$127,889	\$134,554	\$134,360
Hampden	\$132,432	\$131,415	\$126,722	\$121,380	\$134,455
Hampshire	\$159,706	\$152,951	\$148,660	\$138,303	\$135,183

County	FY25	FY24	FY23	FY22	FY21
Middlesex	\$129,741	\$129,542	\$117,173	\$120,092	\$132,061
Nantucket	N/A	N/A	N/A	N/A	N/A
Norfolk	\$130,190	\$114,645	\$113,824	\$120,979	\$110,664
Plymouth	\$104,617	\$145,929	\$137,139	\$131,226	\$125,522
Suffolk	\$128,261	\$117,370	\$106,904	\$93,636	\$125,066
Worcester	\$107,496	\$100,141	\$95,778	\$80,097	\$97,407
Weighted average (without Nantucket)	\$122,239	\$118,715	\$110,272	\$101,316	\$114,339
Growth per year for Sheriffs (without Nantucket)	3%	8%	9%	-11%	N/A
DOC	\$142,339	\$132,329	\$125,924	\$108,679	\$107,452
Growth per year for DOC	8%	5%	16%	1%	N/A

V. Sheriffs' No-Cost Calling Vendor and Payroll Costs

Between Fiscal Year 2024 and Fiscal Year 2025, sheriffs' offices have incurred additional costs associated with the adoption of no-cost calling legislation.¹⁶² The Commonwealth has established a reserve account to reimburse sheriffs' offices for vendor costs associated with no-cost calling. The reserve account does not include any additional payroll costs that sheriffs incur for additional staff needed to monitor the calls. The table below summarizes vendor costs and payroll costs that sheriffs' offices incurred due to no-cost calling legislation, compared to the DOC.¹⁶³ The table also shows the balance of the reserve

¹⁶² M.G.L. c. 127, § 87A.

¹⁶³ Some offices were unable to provide an estimate of payroll costs associated with no-cost calling. Nantucket does not house inmates; therefore, it did not incur any costs.

account for Fiscal Year 2024 and Fiscal Year 2025. In Fiscal Year 2025, the no-cost calls reserve account had a deficit of approximately \$150,000.

Figure 12. Sheriffs’ No-Cost Calling Vendor and Payroll Costs for Fiscal Years 2025 and 2024.

	FY25			FY24		
County	Vendor Costs	Payroll Costs ¹⁶⁴	Total	Vendor Costs	Payroll Costs	Total
Barnstable	\$539,300	\$634,600	\$1.2M	\$232,000	\$573,600	\$805,500
Berkshire	\$410,100	\$109,000	\$519,100	\$255,900	\$53,100	\$309,100
Bristol	\$1.8M	\$135,000	\$1.9M	\$954,700	\$135,000	\$1.1M
Dukes	\$20,800	\$109,900	\$130,700	\$9,100	\$56,600	\$65,700
Essex	\$1.6M	\$0	\$1.6M	\$1.1M	\$0	\$1.1M
Franklin	\$503,700	\$195,000	\$698,700	\$0	\$108,800	\$108,800
Hampden	\$379,100	\$85,000	\$464,100	\$160,200	\$85,000	\$245,200
Hampshire	\$109,600	\$38,300	\$147,900	\$70,200	\$38,300	\$108,500
Middlesex	\$1.5M	\$99,600	\$1.6M	\$821,500	\$5,600	\$827,100
Nantucket	N/A	N/A	N/A	N/A	N/A	N/A
Norfolk	\$807,300	\$114,300	\$921,600	\$582,500	\$113,200	\$695,800
Plymouth	\$1.3M	\$773,900	\$2.1M	\$614,300	\$730,400	\$1.3M
Suffolk	\$2.2M	N/P	\$2.2M	\$1.4M	N/P	\$1.4M
Worcester	\$1.4M	\$157,500	\$1.6M	\$850,000	\$80,700	\$930,700
Total Counties	\$12.6M	\$2.5M	\$15.1M	\$7.1M	\$2M	\$9M
DOC	\$10.1M		\$10.1M	\$4.9M		\$4.9M
Total Counties and DOC	\$22.7M	\$2.5M	\$25.1M	\$12.0M	\$2M	\$13.9M
No-Cost Call Reserve	\$22.5M			\$20M		
Reserve Surplus (Deficit)	(\$153,100)			\$8M		

¹⁶⁴ Many counties estimated their payroll costs associated with no-cost calling. The OIG did not obtain payroll costs from DOC.

VI. Medication- Assisted Treatment (MAT) Costs from Fiscal Year 2023 to Fiscal Year 2025

A 2022 agreement between the US Attorney’s Office for the District of Massachusetts and the sheriffs’ offices require sheriffs to offer MAT to any inmate who has opioid use disorder. Similar to no-cost calling, the Commonwealth established a reserve account to fund costs associated with MAT. The reserve account does not fund any added payroll costs sheriffs’ offices incur related to MAT. The table below shows MAT vendor and payroll costs for each sheriffs’ office from Fiscal Year 2023 to Fiscal Year 2025, compared to the DOC.¹⁶⁵ The table also shows the reserve account balance for Fiscal Year 2023 to Fiscal Year 2025. Each year, the reserve account had a deficit of between \$2.1 million and \$8.2 million.

Figure 13. Sheriffs’ Medication Assisted Treatment (MAT) Vendor and Payroll Costs for Fiscal Years 2023 to 2025.

County	FY25			FY24			FY23		
	Vendor Costs	Payroll Costs ¹⁶⁶	Total	Vendor Costs	Payroll Costs	Total	Vendor Costs	Payroll Costs	Total
Barnstable	\$1.4M	\$250,800	\$1.6M	\$928,000	\$171,300	\$1.1M	\$896,800	\$94,900	\$991,800
Berkshire ¹⁶⁷	\$301,200	N/P	\$301,200	\$126,000	N/P	\$126,000	\$126,000	N/P	\$126,000
Bristol	\$1.8M	\$230,600	\$2M	\$1.8M	\$230,600	\$2M	\$1.8M	\$230,600	\$2M
Dukes	\$32,400	\$137,000	\$169,300	\$55,400	\$155,900	\$211,300	\$40,500	\$166,000	\$206,500
Essex	\$2.9M	\$400,000	\$3.3M	\$2M	\$400,000	\$2.4M	\$2.3M	\$400,000	\$2.7M
Franklin	\$54,800	\$856,600	\$911,400	\$63,200	\$816,000	\$879,100	\$65,000	\$738,500	\$803,500
Hampden ¹⁶⁸	\$0	\$4.6M	\$4.6M	\$0	\$4.5M	\$4.5M	\$0	\$4.1M	\$4.1M
Hampshire	\$261,000	\$337,100	\$598,000	N/P	N/P	N/P	N/P	N/P	N/P
Middlesex	N/P ¹⁶⁹	N/P	N/P	N/P	N/P	N/P	N/P	N/P	N/P
Nantucket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Norfolk ¹⁷⁰	\$1.1M	\$0	\$1.1M	\$1.5M	\$0	\$1.5M	\$1.6M	\$0	\$1.6M

¹⁶⁵ Some offices were unable to calculate payroll costs associated with MAT. Nantucket does not house inmates; therefore, it did not incur any MAT costs.

¹⁶⁶ The OIG did not obtain this data from DOC.

¹⁶⁷ MAT costs for Fiscal Year 2023 and Fiscal Year 2024 do not include drug costs. Fiscal Year 2025 does include drug costs.

¹⁶⁸ Hampden County Sheriff’s Office is in the process of submitting MAT costs broken down between vendor and payroll costs.

¹⁶⁹ Not provided.

¹⁷⁰ MAT vendor costs may include payroll. Norfolk County did not break down the expenses.

	FY25			FY24			FY23		
County	Vendor Costs	Payroll Costs ¹⁶⁶	Total	Vendor Costs	Payroll Costs	Total	Vendor Costs	Payroll Costs	Total
Plymouth	\$1.2M	\$434,100	\$1.6M	\$1.3M	\$410,900	\$1.7M	\$873,000	\$363,200	\$1.2M
Suffolk	\$3.2M	\$3.6M	\$6.8M	\$1.5M	\$3.3M	\$4.8M	\$2.8M	\$1.6M	\$4.4M
Worcester	\$827,300	\$84,800	\$912,100	\$715,000	\$81,600	\$796,600	\$525,200	\$76,900	\$602,100
Total Counties	\$13.1M	\$11.0M	\$24M	\$10M	\$10.1M	\$20.1M	\$11M	\$7.8M	\$18.7M
DOC	\$13.7M		\$13.7M	\$10.9M		\$10.9M	\$9.6M		\$9.6M
Total Counties and DOC	\$26.7M	\$11M	\$37.7M	\$20.9M	\$10.1M	\$31M	\$20.6M	\$7.8M	\$28.4M
MAT Reserve	\$18.5M			\$18.5M			\$18.5M		
Reserve Surplus (Deficit)	(\$8.2M)			(\$2.4M)			(\$2.1M)		

VI. Sheriffs' Pay

The OIG examined individual sheriff's compensation. Massachusetts General Law specifies compensation for sheriffs.¹⁷¹ The table listed below shows the base salary that each county sheriff received from Fiscal Year 2021 to Fiscal Year 2025 plus any additional pay above what is authorized in Massachusetts General Laws. The tables below show that 10 sheriffs received compensation totaling approximately \$260,000 above and beyond what is authorized by statute.¹⁷²

Figure 14. Sheriffs' Base Pay and Other Pay Not Authorized by Statute for Fiscal Years 2021 to 2025.

County	Year	FY25	FY24	FY23	FY22	FY21
BARNSTABLE	Base Pay	\$191K	\$198K	\$172K	\$170K	\$152K
	Unauthorized Pay	\$13.6K	\$13.6K	\$14.6K	\$15.2K	\$11.6K
	Education Incentive	\$2.5K	\$2.5K	\$2.5K	\$2.5K	\$2.5K
	Longevity Pay	\$10K	\$10K	\$9K	\$9K	\$8K
	One Time Bonus	\$0	\$0	\$2K	\$2.5K	\$0
	Uniform Allowance	\$1.1K	\$1.1K	\$1.1K	\$1.1K	\$1.1K

¹⁷¹ M.G.L. c. 37, §§ 17 and 21.

¹⁷² This does not include travel expenses.

County	Year	FY25	FY24	FY23	FY22	FY21
BERKSHIRE	Base Pay	\$192K	\$198K	\$173K	\$171K	\$152K
	Unauthorized Pay	\$0	\$0	\$2K	\$0	\$0
	One Time Bonus	\$0	\$0	\$2K	\$0	\$0
BRISTOL	Base Pay	\$191K	\$198K	\$173K	\$171K	\$152K
	Unauthorized Pay	\$0	\$0	\$0	\$0	\$0
DUKES	Base Pay	\$151K	\$156K	\$136K	\$135K	\$120K
	Unauthorized Pay	\$0	\$0	\$0	\$0	\$0
ESSEX	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$0	\$0	\$0	\$0	\$0
FRANKLIN	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$9.6K	\$8.9K	\$8.9K	\$17.3K	\$16.1K
	Education Incentive	\$3.4K	\$2.8K	\$2.8K	\$2.8K	\$2.8K
	Longevity Pay	\$3K	\$2.2K	\$2.2K	\$2.2K	\$2.2K
	One Time Bonus	\$0	\$0	\$0	\$2.8K	\$0
	Overtime Premium	\$0	\$0	\$0	\$6.6K	\$8.2K
	Physical Fitness Flat					
	Amt	\$2.2K	\$3K	\$3K	\$2K	\$2K
Uniform Allowance	\$940	\$940	\$940	\$940	\$940	
HAMPDEN	Base Pay	\$189K	\$198K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$13K	\$6.4K	\$8.4K	\$6.9K	\$6.4K
	Education Incentive	\$3.3K	\$3.3K	\$3.3K	\$3.3K	\$3.3K
	Longevity Pay	\$9.8K	\$3.1K	\$3.1K	\$3.1K	\$3.1K
	One Time Bonus	\$0	\$0	\$2K	\$500	\$0
HAMPSHIRE	Base Pay	\$191K	\$198K	\$172K	\$171K	\$146K
	Total Other Pay	\$0	\$0	\$0	\$0	\$0
MIDDLESEX	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$8.6K	\$5.6K	\$8.2K	\$10.4K	\$7.5K
	Education Incentive	\$4.5K	\$4.5K	\$4.5K	\$4.5K	\$4K
	One Time Bonus	\$0	\$0	\$2K	\$2.3K	\$0
	Physical Fitness Flat					
	Amt	\$3K	\$0	\$600	\$2.5K	\$2.5K
NANTUCKET	Base Pay	\$121K	\$120K	\$109K	\$108K	\$96K
	Unauthorized Pay	\$4.3K	\$4.2K	\$3.8K	\$3.8K	\$4K
	One Time Bonus	\$4.3K	\$4.2K	\$3.8K	\$3.8K	\$4K
NORFOLK	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$0	\$0	\$0	\$0	\$1.7K
	Uniform Allowance	\$0	\$0	\$0	\$0	\$1.7K

County	Year	FY25	FY24	FY23	FY22	FY21
PLYMOUTH	Base Pay	\$191K	\$198K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$16.4K	\$0	\$0	\$413	\$125
	Education Diff					
	Adjustment Str	\$12K	\$0	\$0	\$0	\$0
	Longevity Pay	\$4.4K	\$0	\$0	\$0	\$0
	OT Straight	\$0	\$0	\$0	\$413	\$125
SUFFOLK	Base Pay	\$191K	\$197K	\$172K	\$171K	\$152K
	Unauthorized Pay	\$1.8K	\$884	\$884	\$728	\$728
	Longevity Pay	\$1.8K	\$884	\$884	\$728	\$728
WORCESTER	Base Pay	\$191K	\$198K	\$172K	\$170K	\$152K
	Unauthorized Pay	\$1K	\$1K	\$1K	\$1K	\$1K
	Uniform Allowance	\$1K	\$1K	\$1K	\$1K	\$1K

APPENDIX B. SHERIFF-RELATED STATUTES

This is a partial list of references concerning the office of sheriff in the Massachusetts General Laws, as identified in a document provided to the OIG by the Massachusetts Sheriffs' Association. The OIG will conduct its own fulsome review of the statutory authority of the office of sheriff in the final report.

M.G.L. c. 6E, § 1	M.G.L. c. 119, § 84	M.G.L. c. 269, § 3
M.G.L. c. 12, § 6A	M.G.L. c. 138, § 42	M.G.L. c. 269, § 4
M.G.L. c. 33, § 41	M.G.L. c. 138, § 45	M.G.L. c. 269, § 5
M.G.L. c. 37, § 3	M.G.L. c. 138, § 46	M.G.L. c. 270, § 15
M.G.L. c. 37, § 4	M.G.L. c. 138, § 56	M.G.L. c. 272, § 9
M.G.L. c. 37, § 5	M.G.L. c. 140, § 201	M.G.L. c. 272, § 10
M.G.L. c. 37, § 11	M.G.L. c. 147, § 8A	M.G.L. c. 272, § 54
M.G.L. c. 37, § 12	M.G.L. c. 160, § 220	M.G.L. c. 272, § 59
M.G.L. c. 37, § 13	M.G.L. c. 209A, § 7	M.G.L. c. 272, § 67
M.G.L. c. 37, § 15	M.G.L. c. 220, § 7	M.G.L. c. 272, § 69
M.G.L. c. 37, § 24	M.G.L. c. 221, § 45	M.G.L. c. 272, § 89
M.G.L. c. 37, § 25	M.G.L. c. 223, § 31A	M.G.L. c. 272, § 77A
M.G.L. c. 40, § 37	M.G.L. c. 223, § 35	M.G.L. c. 272, § 82
M.G.L. c. 60, § 2	M.G.L. c. 223, § 45A	M.G.L. c. 272, § 70
M.G.L. c. 60, § 34	M.G.L. c. 223, § 48	M.G.L. c. 272, § 65
M.G.L. c. 64C, § 8	M.G.L. c. 224, § 18	M.G.L. c. 276, § 2
M.G.L. c. 90, § 1	M.G.L. c. 224, § 23	M.G.L. c. 276, § 2A
M.G.L. c. 90, § 2	M.G.L. c. 239, § 3	M.G.L. c. 276, § 20B
M.G.L. c. 90, § 21	M.G.L. c. 266, § 120	M.G.L. c. 276, § 16
M.G.L. c. 90C, § 1	M.G.L. c. 266, § 120E 1/2	M.G.L. c. 276, § 17
M.G.L. c. 111, § 96	M.G.L. c. 266, § 131	M.G.L. c. 276, § 23
M.G.L. c. 111, § 99	M.G.L. c. 266, § 30A	M.G.L. c. 276, § 18
M.G.L. c. 111, § 100	M.G.L. c. 268, § 33	M.G.L. c. 279, § 38
M.G.L. c. 111, § 101	M.G.L. c. 268, § 24	M.G.L. c. 279, § 34
M.G.L. c. 111, § 131	M.G.L. c. 269, § 1	M.G.L. c. 279, § 3



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