

Bureau of Substance Addiction Services (BSAS) Opioid Settlement Fund Dashboard: Glossary of related terms (updated February 2026)

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

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

Encumbrance: Funds that have been committed or obligated for a future expense (e.g., a signed contract or purchase order), even if the payment has not yet occurred. These should be reported to reflect forward planning.

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

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

Mosaic grant funding: A grant initiative funded through the Opioid Recovery and Remediation Fund (ORRF) that supports community-driven, innovative, and equity-focused strategies for opioid abatement. If you applied for and received a Mosaic grant, it will appear in this report. You can report on those expenditures. Explore the MOSAIC Opioid Recovery Partnership <https://mosaic.rizema.org/>

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

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

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

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

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

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

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

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