

# OPIOID SETTLEMENT FUNDING (OSF) DIRECT SHARE ENTITY REPORTING

## COUNTY OF TIOGA

### DECEMBER 31<sup>ST</sup>, 2025

#### PURPOSE

To publicly disclose and comply with the MHL § 25.18, amended through the FY 2025-26 State Budget (effective May 8, 2025). This report demonstrates both the receipt and uses of funds the County of Tioga directly received from National Opioid Settlements.

#### AMENDED REPORTING REQUIREMENTS

"On or before November first of each year, any New York subdivision that directly received funds pursuant to a statewide opioid settlement agreement shall publicly post on their website information regarding how such funding was utilized and shall submit such information to the Office of Addiction Services and Supports. The information shall be updated on an annual basis. The Office of Addiction Services and Supports shall re-post such information on its website."

The New Opioid Settlement Fund Reporting Requirements for Direct Subdivisions from FY 2025-26 Budget document "outlines new annual reporting and public disclosure obligations for New York State subdivisions that directly receive funds from a statewide opioid settlement agreement, pursuant to amendments to Section 25.18 of the Mental Hygiene Law (MHL), enacted as part of the FY 2025–2026 Enacted Budget."

#### Relevant Definitions

"Utilized" means funds actually spent during the prior year; it does not include funds that are merely budgeted or encumbered

"Subdivision" is defined by statute to include counties, cities, towns, villages, and special districts.

#### Who Must Comply?

The new requirement applies to any city, town, county, or other subdivision that receives opioid settlement money directly. These payments may come through different administrators or banks, so the name on the check or wire may vary.

- Most direct payments are handled by Brown Greer (the national third-party administrator) and come from accounts at Wilmington Trust or U.S. Bank.
- Some funds, early payments from the Distributor and Janssen settlements, as well as payments from Allergan, Endo, and some Teva funds, came through an escrow account at Wilmington Trust.
- Payment history can be viewed at the National Opioid Settlements portal:  
<https://www.nationalopioidofficialsettlement.com>
  - While counties are the most common direct recipients, the law applies to any subdivision that gets settlement funds directly.

#### What Must Be Reported?

Each applicable subdivision must:

1. Publicly post a summary of how settlement funding was utilized, or actually spent during the prior year, on its official website; [Tioga County, New York Government - OSF Revenue and Expenditures](#)
2. Submit the same information to OASAS by November 1 of each year.
3. Update the information annually.

*Note: The reporting requirement is not the same as information requirements under the settlement sharing agreement including level of analysis, certification, or evaluation required though those obligations do still apply.*

#### **Submission & Posting Responsibilities**

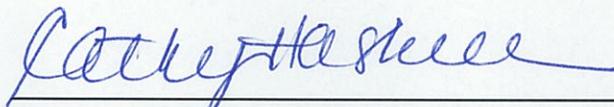
- Each County Executive or County Administrator, or their designee, should ensure that:
  - The annual public posting is made on the county's website by November 1 of each year. Notably, if no funds were spent in the reporting year, subdivisions should still submit a report indicating that no funds were spent as the statute does not exempt reporting for lack of spending.
  - The same information is submitted to OASAS.
  - All information is accurate and up to date.
- OASAS will re-post the information submitted by subdivisions on its public website.

#### **Continued Responsibilities Under Settlement Agreements**

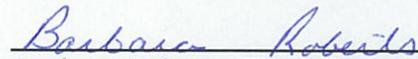
This statutory amendment does not alter or replace separate and distinct obligations that exist under the Statewide Opioid Settlement Agreements. Subdivisions are still required to:

- Submit annual certifications and spending reports by August 1;
- Including a detailed accounting and evaluation of funded programs as required by the agreements.
- Submit proposals for spending the regional shares for abatement which are distributed by OASAS from the Opioid Settlement Fund.

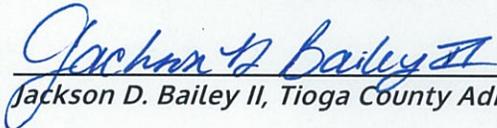
**DECEMBER 31<sup>ST</sup>, 2025**



*Cathy Haskell, Tioga County Auditor*



*Barbara Roberts, Tioga County Treasurer*



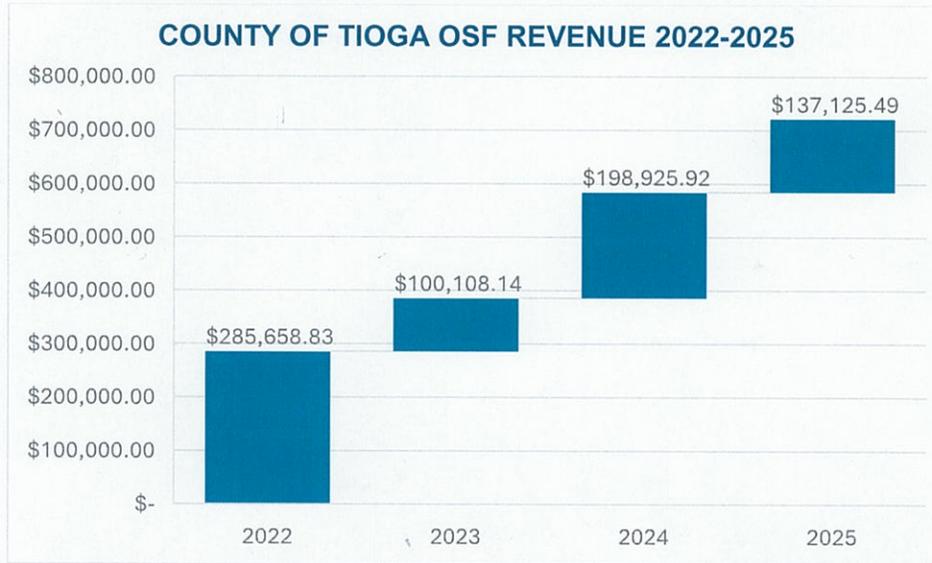
*Jackson D. Bailey II, Tioga County Administrator*

**OSF DIRECT FUNDING REPORT: 2022-2025**

**COUNTY OF TIOGA**

**DECEMBER 31<sup>ST</sup>, 2025**

**TOTAL REVENUE RECEIVED TO DATE AS OF 12/31/2025: \$721,818.38**



**TOTAL EXPENDITURES TO DATE AS OF 12/31/2025: \$ 0.00**

