



Public Safety Officer's Benefit Program

Annual report

April 17, 2026

Program overview

Minnesota Statutes, section 299A.42, subdivision 2, requires an annual fiscal-year-end report to the Legislature on the Public Safety Officer’s Benefit Program (PSOB) account, including its financial status, reimbursement activity and anticipated funding needs.

The PSOB account supports reimbursements for treatment, salary, fringe benefits and health care insurance for public safety officers who sustained a physical or psychological disability in the line of duty. The program was updated in 2024 to include full reimbursement for treatment, salary and benefit costs from the organizations that employ public safety officers. Since 2024, participation in the program has grown significantly.

Program financial activity

As of the end of fiscal year 2026, the projected PSOB account balance is \$41.06 million. Based on FY 2026 spending and growth, FY 2027 expenditures are projected between \$27 million and \$35 million. Current resources are sufficient to cover FY 2027 obligations; however, without additional appropriations beginning in FY 2028, the program will face a funding shortfall. Sustained investment will be required to meet statutory reimbursement obligations and maintain program continuity beyond FY 2027.

PSOB reimbursements

\$ in 000’s

	FY 2023	FY 2024	FY 2025	FY 2026
Starting account balance	0	0	86,502	66,690
Base appropriation	1,367	1,367	1,367	1,367
One-time appropriation		100,000		
Total resources	1,367	101,367	87,869	68,327
Operating costs	0	177	97	67
Health insurance premiums	1,367	14,865	17,400	18,168
Treatment program related costs			3,412	3,196
Remaining amount to process	0	0	0	5,853
Total expenditures	1,367	15,042	21,006	17,332
Ending account balance	0	86,325	66,863	40,995
Year-over-year expenditure change		987%	41%	30%