

MEMORANDUM OF UNDERSTANDING

BETWEEN

LAW ENFORCEMENT LABOR SERVICES, INC. (LELS) LOCAL #190

AND THE CITY OF MARSHALL

ESTABLISHING A HEALTH CARE SAVINGS PLAN (HCSP)

WITH THE MINNESOTA STATE RETIREMENT SYSTEM

A. Purpose of Memorandum

This Memorandum of Understanding establishes a Health Care Savings Plan (HCSP) in the State of Minnesota, Minnesota State Retirement System (MSRS) for employees covered by the LELS Local #190 Labor Agreement and the City of Marshall.

B. Duration

This Memorandum shall become effective January 1, 2026 and shall terminate effective December 31, 2027; unless specifically renewed by both parties for a definitive period of time prior to December 31, 2027.

C. Administration

The City of Marshall will handle the administrative responsibilities of remitting and accounting for the LELS Local #190 Union employee contributions to the Minnesota State Retirement System (MSRS) as required by MSRS.

D. Employee Contribution to the HCSP

Under this Memorandum, contributions to the HCSP will be established for the LELS Local #190 Union employee by the LELS Local #190 Union. Individual members may neither increase nor decrease their individual contributions from the amount established by the LELS Local #190 Union. All bargaining unit members will be included.

- 1) Individual employees will contribute \$125.00 biweekly as a payroll deduction to the HCSP.
- 2) Upon termination of employment from the City, individual employees will contribute 100% of the accrued vacation, accrued sick leave, severance, and accrued compensatory leave as per the Labor Agreement of record between LELS Local #190 and the City of Marshall Personnel Policies.

E. Employer Contribution to the HCSP

Under this Memorandum, although the Employer is not legally required to make a contribution to the HCSP, the City of Marshall hereby agrees to contribute to the individual employee accounts as follows:

- 1) Annual (pro-rated) contribution of \$25.00; contribution to be made in December into active employee accounts.

F. Employee's Death

Upon an employee's death, contributions can no longer be made to the HCSP.

G. Investment Options

Individual employees may select their individual investment options from the list of options made available to employees by the MSRS.

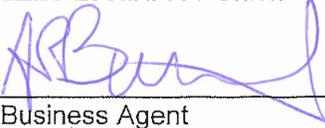
For the City of Marshall

By: _____
Robert J. Byrnes, Mayor

By: _____
Its: City Clerk

Date: _____

LELS Local #190 Union


Business Agent


Union Steward

Date: 10/17/2025