

CITY OF KIMBALL
MUNICIPAL POLICY NUMBER 02-2025
PUBLIC PURPOSE EXPENDITURE POLICY

DATE COUNCIL APPROVED: February 3, 2025

Introduction

This policy is intended to provide guidelines regarding expenditures that are authorized for public purposes and are in accordance with the City's annual budget. These expenditures serve a public purpose for employee development, retention, wellness and recognition and City-business related expenses. Examples contained in the policy are not meant to be all-inclusive.

Compliance should be assured relating to requirements outlined in the City's Employee Handbook and all other policies (currently in place or adopted in the future) related to expenditures, personal use of City assets, travel, training, purchasing, use of purchasing cards, etc., and Minnesota State Statutes. This policy does not replace, nor is it contradictory to, the State of Minnesota's gift policy statutes.

This Policy is applicable to all benefit eligible full-time and part-time employees, elected officials, volunteers and board/commission members. Seasonal and temporary employees are covered by events taking place during times in which they are employed by the City. Volunteer paid-on-call firefighters are covered by Fire Department Policies and Procedures and are excluded from this policy unless otherwise specifically noted.

Under no circumstances will expenditures be authorized as a public purpose if made for the benefit of spouses or friends of employees unless those individuals are serving in an otherwise authorized capacity.

Note: Elected and appointed City officials and employees are required to obtain itemized receipts for authorized City expenditures.

****Appendix A is intended to be used as a guide alongside this policy****

Section I. Public Purpose

- A. Training and development programs for City of Kimball employees and its official representatives serve a public purpose when those training and development programs are directly related to the performance of the employee's and the official's job-related duties and are directly related to the programs/services for which the City is responsible.
- B. Payment of employee work-related expenses, including travel, lodging and meal expenses, serves a public purpose when those expenses are necessarily incurred by Kimball employees and its official representatives in connection with their actual work assignments or official duties and those expenses are directly related to the performance of the governmental functions for which Kimball has responsibility.
- C. Appropriate safety and health programs for Kimball employees serve a public purpose because they result in healthier and more productive employees and reduce certain costs to the City and the

taxpayers of Kimball, including various costs associated with workers compensation and disability benefit claims, insurance premiums and lost time from employee absences.

- D. Public expenditures for employee and volunteer recognition programs serve a public purpose because formally recognizing employees and volunteers who make significant contributions and demonstrate their commitment during the performance of their duties results in higher morale and productivity among all employees and volunteers, and therefore helps the City fulfill its responsibilities efficiently and more cost effectively.
- E. Public expenditures for food and refreshments associated with official Kimball functions serve a public purpose when the provision of food or refreshments is an integral part of an official City function, and the provision of food or refreshments is necessary to ensure meaningful participation by the participants.

Definition: A public purpose expenditure is one which relates to the purpose for which the City of Kimball exists and the duties and responsibilities of Kimball, its elected and appointed officials, employees and other representatives.

Section II. Meeting Food/Meals

The City Council recognizes that situations exist in which City business needs to be discussed can and do occur during meal hours (i.e., luncheon meetings). In addition, there are public and employee meetings and events in which reasonable refreshments may add to the success of the meeting and/or event and create a more productive workforce. Use of City funds in reasonable amounts for meals and/or refreshments and necessary supplies for elected and appointed City officials and employees **is permitted in the following circumstances:**

- 1) City-sponsored events of a community-wide interest where staff are invited, required or directed to be present (e.g., Cleanup Day, Project Open House, Holiday Train, etc.)
- 2) City Council meetings held during or adjacent to mealtimes. These meetings would have a pre-planned agenda.
- 3) Board/Commission meetings held during or adjacent to mealtimes. These meetings would have a pre-planned agenda.
- 4) Professional association meetings.
- 5) Meetings related to City business in which the attendees are non-City representatives (e.g., City/School District meetings, Chamber of Commerce meetings, City/Township meetings).
- 6) Individual or small group employee meetings with employees or public officials from other governmental agencies, etc. to conduct City business where business can most effectively be conducted through a coffee/breakfast/lunch meeting.
- 7) Individual or small group employee meetings with vendor representatives or consultants to conduct City business where business can most effectively be conducted through a coffee/breakfast/lunch meeting (City employee/official cost only).
- 8) Off-site conferences and training, for which no lunch is provided, and overlapping the noon lunch hour.
- 9) Conferences and training when meals are included as part of the registration or program fee.

- 10) Annual employee events to which all current employees are invited (e.g., recognition luncheon/dinner).
- 11) Annual recognition event for volunteer paid-on-call firefighters, when held at the same time as a meeting and training.
- 12) City-sponsored training or work-related meetings where employees are required to participate or be available during break periods and/or lunch.
- 13) Work activities that require continuous service when it is not possible to break for meals (e.g., election day, water main breaks, water tower freeze, on-going emergency response activities).
- 14) Events associated with a City-sponsored wellness program.
- 15) Retirement recognitions per established criteria.
- 16) Staff meetings with elected officials and/or board/commission chairs.

Prohibited Expenditures for Meals and Refreshments

Use of City funds for meals and/or refreshments for elected and appointed City officials and employees is **prohibited in the following circumstances:**

- Purchase of alcoholic and THC beverages, including costs for City-sponsored events and as part of an otherwise authorized meal expense.
- Employee-sponsored fundraising events (e.g., United Way charitable giving campaign).
- Employee functions or celebrations that are solely social in nature (e.g., birthdays, holiday luncheon, ice cream social).
- Meetings among employees and/or employee training sessions, not in accordance with the previous section, *Permitted Expenditures for Meals and Refreshments*.

The cost of these meals or refreshments is included in the department's travel expenses line-item in the City of Kimball Annual Operating Budget. These line items are approved annually by the City Council as part of the overall budget process which includes a public hearing on the proposed budget.

Section III. Recognition Program

Use of City funds in reasonable amounts for recognition awards is permitted in the following circumstances when criteria for receipt are established and presentation is nondiscriminatory.

Minn. St. Stat. §15.46 and IRS Guidelines provide that employee wellness and recognition programs may be established and operated and that the City may expend funds as necessary to achieve the objectives of the program.

The Kimball City Council recognizes the hard work and service performed by the employees of the City of Kimball through a formal Employee Recognition Program. The City Council believes the benefits of attracting, retaining and motivating employees through an Employee Recognition Program support employee job satisfaction, which in turn impacts cooperation and productivity. The result is to provide excellent service to the public to better serve the interests of the citizens of the community.

The Program will include:

For employees:

- Years of service
- Retirement

For Councilmembers:

- At the conclusion of their term in office, unless they are re-elected and then it shall be at the conclusion of any consecutive term

Permitted Expenditures for Active Employees

Use of City funds in reasonable amounts is **permitted** in the following circumstances:

- New employees will receive a City Logo T-shirt. This program is separate from any policies named in the employee handbook.
- Employees being recognized shall receive an award for the number of years being recognized. Awards will be given in five (5) year increments. Awards are limited to non-cash/non-negotiable items of nominal value as provided for under IRS guidelines (IRC Section 102C). The nominal gifts include, but are not limited to, such items as: certificates, plaques, pins, coffee mugs, pens and the like (\$50 or less).

Recognition awards will go to all permanent full-time and part-time employees based strictly upon longevity and will in no way be connected to performance. The award will be based on “continuous” service with the City from the employee’s initial start date whether it be full-time or part-time. The recognition will be based on the concept of peers honoring peers.

During the initial start-up of the program, it is not the intention of the City to provide an award to each employee who has exceeded one of the threshold years identified above. Employees shall be first eligible for this program during the year they have worked one of the years identified above.

Permitted Expenditures for Retiring Employees

Pursuant to *Minn. St. Stat. §15.46*, the City of Kimball may provide an employee reception to recognize employees who are retiring. Light refreshments (i.e., coffee, punch and cake) will be provided at the City’s expense.

To qualify for a retirement reception, the employee must have completed at least fifteen (15) years of service with the City of Kimball, designated in their letter that they are retiring and at the time of retirement qualify for a retirement annuity under the provision of Social Security and/or the Minnesota Public Employees Retirement Association (PERA).

Permitted Expenditures for Councilmembers

Outgoing Councilmembers having served one (1) complete term in office shall be presented with a Certificate of Appreciation for their service to the City.

Outgoing Councilmembers having served two (2) or more complete terms in office shall be presented with a plaque for their service to the City.

Permitted Expenditures for Continuing Education

The City encourages employees to continue their education.

Employees that further their education in various aspects of City Government by attaining certifications and licenses (i.e., MCMC, CMC, Class C Water License, etc.) will receive one of the following: tote bag, backpack, logoed clothing item and the like (\$100 or less).

Permitted Expenditures for Volunteer Recognition Program

The Kimball City Council recognizes the hard work and service performed by the volunteers of the City of Kimball through a Volunteer Recognition Program. The City Council believes the benefits of attracting and retaining volunteers through a Volunteer Recognition Program support citizen participation within the governmental process. The result is to provide excellent service to the public to better serve the interests of all citizens of the community.

The Program may include:

Annually the Kimball City Council may provide certificates of appreciation for their service as a volunteer. The City may also send a card once a year thanking individuals for their service. Awards may be given to repeat volunteers with the City. Awards are limited to non-cash/non-negotiable items of nominal value as provided for under IRS guidelines (IRC Section 102C). The nominal gifts include, but are not limited to, such items as: certificates, plaques, pins, coffee mugs, pens and the like (\$20 or less).

The Employee Recognition Program will be managed by the Personnel Committee and shall use funds committed by the City Council.

Section IV. Wellness Program

Minn. St. Stat. §15.46 and IRS Guidelines provide that employee wellness and recognition programs may be established and operated and that the City may expend funds as necessary to achieve the objectives of the program.

The City of Kimball, as an employer, believes that employees in a healthy work environment exhibit higher morale, experience fewer sick days and show higher productivity.

Employee health makes a positive difference in the workplace. Healthy employees are more productive, engaged and committed employees. Supporting the employee in creating and/or maintaining this can increase productivity in the workplace.

The City is committed to providing a work environment that promotes healthy habits and promotes the strong emotional well-being of all employees and fosters work-life balance.

The City wants all employees to have time to access well-being resources. Employee well-being is a vital aspect of building a strong productive workplace.

The Mayor and City Council view such a program as a key component of the overall employee compensation package extended to employees to further continued, successful and rewarding employment.

The City will support employee well-being and provide opportunities for employees to focus on well-being. Participation by employees is voluntary.

To provide assistance and guidance in the implementation of the program, the City Council has adopted the following guidelines for use by elected officials to establish specific administrative policies and procedures that are consistent with these guidelines. This policy is designed to enhance productivity and foster excellence by maintaining a productive environment for City employees.

Employee Safety Programs

The Employee Wellness Program will include an employee safety program. The City Council recognizes the importance of employee safety as it relates to the overall work and life satisfaction of the employee.

The Employee Safety Program is funded by the departmental budgets. The City supports programs created by the Safety Committee to promote and retain a safe work environment.

Section V. Goals of the Wellness Program

A worksite wellness program is an organized approach to making the work environment, policies and programs support employee health. It encourages positive lifestyle behaviors such as healthy eating, being physically active, managing stress and quitting tobacco. Goals of the program include:

- Support and promote employee wellness physically, mentally and financially
- Create a culture that fosters positive change and teamwork within and between departments
- Improve employee retention
- Improve employee morale and job satisfaction
- Provide a positive customer service experience

Wellness shall cover the following areas:

- Social: building and maintaining healthy relationships and having meaningful, authentic interactions with others.
- Physical: maintaining a healthy quality of life that allows us to get the most out of our daily activities without undue fatigue or physical stress.
- Emotional: the ability to manage emotions, adapt to change and cope with life's challenges.

- Career: engaging in work that provides personal satisfaction and aligns with your values, mission, and purpose
- Intellectual: recognizing one's creative abilities and finding ways to expand knowledge and skills.
- Environmental: a sense of safety, comfort and connection with your physical surroundings.
- Spiritual: expanding a sense of purpose and meaning in life, including one's morals and ethics. It may or may not involve religious activities.

These areas serve as a guide to support you individually.

The City provides wellness benefits through its health insurance and pharmacy benefits, dental insurance and employee assistance program. Other benefits include the appropriate use of paid time-off as described in the City's Employee Handbook and appropriate use of break time and meal periods as outlined in the Employee Handbook.

Options available to employees through their health insurance plan are: healthy discounts, health assessments, wellbeats, live well, the MOBE app and more.

Section VI. Wellness Initiatives

To ensure employee needs are being met, the Personnel Committee will hold employee meetings at regular intervals throughout the year.

All permanent full-time employees employed from January 1 to December 31 of the current year will be awarded one (1) day (8 hours) of paid time-off monthly as a "wellness day". Wellness Days are not eligible to be carried over to the following year and must be used in the month in which they are awarded. Wellness Day paid time-off may be used in increments from two (2) hours to eight (8) hours.

All furniture purchased after the adoption of this policy shall be "ergonomic" in design to reduce injury in the workplace. To further reduce injury, the City will provide yoga mats (when requested) to allow for periodic stretching and meditation throughout the day in a location not accessible to the public.

Section VII. Membership and Dues

The City Council has determined that the City will fund memberships and dues (individual or organizational) in professional organizations and City social and community organizations where the purpose is to promote, advertise, improve or develop the City's resources and advantages and not personal interest or gain.

The cost of membership and dues is included in a department's dues & subscriptions line item in the City of Kimball's Annual Operating Budget. These line items are approved annually by the City Council as part of the overall budget approval process which includes a public hearing on the proposed budget.

Section VIII. Funerals/Memorial Services

Funeral flower arrangements or a memorial in similar value upon death of any employee (full-time, part-time or other status), elected official, a member of a City board/commission, or their spouse, child or parent, for a value not to exceed \$100.

Section IX. Other Prohibited Expenditures

Use of City funds is **prohibited** in the following circumstances:

- Participation in recreational or social activities unless included as part of an overall conference registration fee.
- The purchase of gift cards for any purpose.

Employees are required to reimburse the City for any purchases not in compliance with this policy and could be subject to discipline.

Section X. Approval of Policy

This policy shall be formally approved and adopted by the City Council.

Appendix A

Minnesota Department of Health – Workplace Wellness:	https://www.health.state.mn.us/communities/workwellness/index.html
Minnesota Department of Health – Healthy Communities, Environment and Workplaces:	https://www.health.state.mn.us/communities
Minnesota Department of Health – Healthy Eating:	https://www.health.state.mn.us/communities/healthyeating/index.html
Minnesota Department of Health – Physical Activity:	https://www.health.state.mn.us/communities/physicalactivity/index.html
Health and Dental Insurance Plan:	https://www.healthpartners.com/
Physical Activity Plan	https://www.physicalactivityplan.org/#
National Center for Chronic Disease Prevention and Health Promotion:	https://www.cdc.gov/nccdphp/
Smoking Cessation Program:	https://quitpartnermn.com/
Workplace and Office Ergonomics:	https://www.mayoclinic.org/healthy-lifestyle/adult-health/in-depth/office-ergonomics/art-20046169 https://www.osha.gov/ergonomics https://www.cdc.gov/niosh/ergonomics/ergo-programs/index.html
National Institutes of Health:	https://www.nih.gov/
National Institute of Mental Health:	https://www.nimh.nih.gov/
National Insurance Services – Mental Health Resources:	https://info.nisbenefits.com/mental-health-resources
Legal, Financial and Grief (contact City Clerk for login credentials):	https://www.telushealth.com/en-us
Travel Assistance:	LifeBenefits.com/travel https://redpointtravelprotection.com/corporate-group/
Legacy Planning:	LegacyPlanningResources.com
Employee Assistance Program (contact City Clerk for login credentials):	https://www.telushealth.com/en-us (offering a variety of services) hpeap.com (offering a variety of services) https://www.healthpartners.com/insurance/members/benefits-discounts/employee-assistance-program-eap/

Bereavement Support Services
(contact City Clerk for access
code):

<http://join.empathy.com/securian>

HEALTHY EATING AT WORK



AT YOUR DESK

Crackers
Dried fruit
Juice box
Rice cakes
Cereal
Granola bars



IN YOUR FRIDGE

Whole grain bagels
Bran muffins
Low-fat yoghurt
Fresh fruit
Raw vegetables
Salad greens



ON THE ROAD

Baby carrots
Celery sticks
Rice cakes
Apples
Nuts
Granola bars

MODU-LOC

The infographic is divided into four quadrants illustrating ergonomic principles:

- Top Left:** Compares a poor sitting posture (labeled with a red 'X') where the monitor is too low and the person is slumped, with a good sitting posture (labeled with a green checkmark) where the monitor is at eye level and the person is upright.
- Top Right:** Shows three scenarios of lifting a box. The first (labeled with a red 'X') shows a person bending over to lift from the floor. The second (labeled with a green checkmark) shows a person using a dolly to lift from the floor. The third (labeled with a green checkmark) shows a person lifting from a table.
- Bottom Left:** Shows four silhouettes of a person sitting at a desk. The first three show poor postures with rounded shoulders and slumped backs, while the fourth shows a good posture with the back straight and feet flat on the floor.
- Bottom Right:** Shows three standing postures. The first (labeled with a red 'X') is a poor sitting posture. The second (labeled with a green checkmark) is a correct sitting posture. The third (labeled with a green checkmark) is a correct standing posture where the person is standing upright with feet shoulder-width apart.

ERGONOMICS

5 Simple Pre-Work Stretches

Reminder: Stretch Slowly and do not bounce. Stop stretching if you feel any sharp pains.



Quadricep Stretch: Hold for 5-10 Seconds. Make sure to stretch both sides.

Squats: Repeat Slowly at least 5 Times.



Lunge: Hold for 5-10 Seconds. Make sure to stretch both sides.

Side Stretch: Hold for 5-10 Seconds. Make sure to stretch both sides.



Toe Touch: Hold for 5-10 Seconds.



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Try this looking:
Our exercise leader did side lunges while conducting a phone interview.

A workout at work?

WE ALL NEED TO GET UP AND MOVE, BUT WHAT CAN WE DO? In the spirit of public service (and because our boss made us), The Post's infographics department tested exercises in and around our cubicles twice a day for a week to see which ones real people could incorporate into a workday. The moves were suggested by experts whose jobs involve studying motion, preventing obesity and generally getting people off their duffs. We rejected a few immediately — jumping jacks? Not in this era! — but chose these 12. Our observations aren't scientific, but they're definitely real. *By Rosalind Wiseman and Laura Stanton*

	NOT TOO	VERY
Difficulty?	1	3
Sweaty?	1	3
Humiliating?	1	3

1 RAISE THE ROOF (20 reps)
While marching in place, push toward the ceiling with your palms up and thumbs almost touching your shoulders. Make it harder by holding books or water bottles.

1	2	3
1	2	3
1	2	3

Pre: One person found it "humiliating" to do off a 1990s dance move.

Go: Brief moment of panic while you try to remember if you steady your armpits.

2 TRICEPS KICK (20 reps)
While marching in place, bend at the hips, about 45 degrees. Bend your elbows, then extend them behind you as if you are lifting weights.

1	2	3
1	2	3
1	2	3

Pre: Loosens your upper body.

Go: Awkward looking. Several people accidentally wheeled their chairs.

3 THE HULK (20 reps)
Keep marching and leaning. With your elbows bent and fists together in front, make your arms back like wings. Try to touch your shoulder blades together.

1	2	3
1	2	3
1	2	3

Pre: Some people make funny sound effects.

Go: Draws attention to the chest area.

4 HAMSTRING CURL (20 reps)
Bend arms at the elbow. Bring one foot up toward your nose and straighten your arms so that your hands are down when your foot is up.

1	2	3
1	2	3
1	2	3

Pre: Not hardly noticeable.

Go: Requires caution to avoid kicking things behind you.

5 KNEE LIFT (20 reps)
Just like hamstring curls, except you lift your knee up in front as your arms go down.

1	2	3
1	2	3
1	2	3

Pre: Wakes up the hip flexors and quadriceps.

Go: Requires extra concentration and coordination.

6 HALLELUJAH (20 reps)
Sweep arms above your head and down again as you step side-to-side. Actually yelling "Hallelujah!" is optional.

1	2	3
1	2	3
1	2	3

Pre: Made an arm. Lends a flesh mob feel to even the least coordinated group.

Go: Not the slightest bit subtle.

7 PUNCHING (20 reps)
While rocking foot to foot, punch with alternating arms. To reduce elbow stress, try not to fully straighten your arms.

1	2	3
1	2	3
1	2	3

Pre: Cathartic; an outlet for aggression.

Go: Most workplaces do not allow you to actually hit anyone.

8 DESK PUSHUP (10 reps)
Place hands on edge of desk, shoulder width apart, legs out behind you. Push off with as much force as you can.

1	2	3
1	2	3
1	2	3

Pre: Not noticeable from across the room. Tough, in a good way.

Go: First, make sure your desk doesn't slide easily.

9 SIDE LUNGE (10 per side)
Take a big step to one side. Bend knee forward and bend other leg straight. Push back up.

1	2	3
1	2	3
1	2	3

Pre: Doesn't attract much attention.

Go: Can be hard on knees.

10 JUMP SQUATS (10)
Make sure you have space in front of you. Bend into a half-squat with your arms behind you, then jump and swing your arms up as if you're celebrating.

1	2	3
1	2	3
1	2	3

Pre: Great calorie burner of the moves we tried.

Go: Tell people for high-kicking short people will hit eight-foot ceilings.

11 CHAIR OPS (10)
If it's our Age out in front of you, get to the edge of a chair (or desk) and lift yourself down in front of it and back up. At the end, you'll be conveniently back in your seat.

1	2	3
1	2	3
1	2	3

Pre: The most discreet of the bunch. Really works triceps.

Go: Can bother wrists. Be careful if your chair has wheels!

12 WALK (30 min.)
Step your back or a floor of your office. Try for a pace of 100 steps per minute, which is easy if you don't stop to play with techies on other people's desks.

1	2	3
1	2	3
1	2	3

Pre: No one'll notice. Great excuse for a stroll to Starbucks.

Go: Indoor legs get old, outside you're at the mercy of the weather. Take more time than a few quick moves at your desk.

SOURCES: NEIL WOOD, professor of health services at UCSC; ANDY SORRIS, author of the fitness book "Yielded Warrior"; ALAN SERRA, exercise physiologist and spokeswoman for the American Council on Exercise; CARRIE TAYLOR, who studies walking behavior at Pennsylvania State University.

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