

**PRIMARY GOVERNMENT - PROPRIETARY  
FUNDS**

---

**CITY OF MINNEAPOLIS**  
MINNESOTA

**INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governments, on a cost reimbursement basis. Included in the Internal Service Funds are:

**Engineering Materials and Testing** - This fund is used to account for the operations of the City's asphalt plant and paving products laboratory. The paving products laboratory provides in-lab and on-site testing and soil boring services to ensure quality control of asphalt and soils for projects.

**Intergovernmental Services** - This fund is used to account for Information and Technology Services, City Clerk's central mailing and printing services, and the City's telecommunications operations.

**Lands and Buildings** - This fund is used to account for the physical management and maintenance of fire stations, police precinct buildings, the Public Service Center and various other City office locations, except for the City Hall/County Court House building, which is accounted for in the Municipal Building Commission Special Revenue Fund.

**Permanent Improvement Equipment** - This fund is used to account for the ownership and operation of radio communication equipment and a fleet of motorized equipment and vehicles. The fund operates as a rental agent to various departments to support the construction and maintenance of City infrastructure, fire protection services, and police services.

**Public Works Stores** - This fund is used to account for the centralized procurement, warehousing, and distribution of stocked inventory items, and the purchase of special goods and services.

**Self-Insurance** - This fund is used to account for employee medical, dental, and life insurance benefit programs and the programs' administrative costs. The fund also accounts for occupational health services, severance payments to employees who have retired or resigned and who meet minimum eligibility requirements, a tort liability program, and a workers' compensation program.