

# 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 government and to other government units, on a cost reimbursement basis. Included in the Internal Service Funds are:

**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 Precincts, the Public Services Building and various other City office locations, except for City Hall, which is accounted for in the Municipal Building Commission Special Revenue Fund.

**Paving Products** - This fund is used to account for the operations of the City's asphalt plant, concrete 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, concrete and soils for projects.

**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 benefits, both the employer's and the employees' portion, and the administrative costs associated with the programs. The fund also accounts for general liability claims, workers compensation and the severance payments to departed employees.