

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Delaware's special revenue funds are described below:

Federal Revenue Funds account for federal funds used for specific grant projects with the exception of federal highway construction funds received by the Department of Transportation and reported as Transportation Capital Improvement Funds.

Local School District Funds account for locally raised School District resources and their related expenditures.