

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). These facilities include those provided to political subdivisions and other public organizations. These resources are derived principally from proceeds of general obligation bond issues and federal grants and operating transfers from Enterprise Funds and General Funds. Delaware's Capital Projects Funds are described below:

Transportation Capital Projects Funds are used to account for the construction of capital projects for the Department of Transportation. This fund includes certain revenue bond proceeds and federal highway construction funds.

All Other Capital Projects Funds account for revenues from general obligation bond proceeds and transfers from the General Fund which are primarily used for the acquisition or construction of all other major capital facilities (other than those financed by proprietary funds and trust funds). These funds, combined for presentation here, represent numerous funds which have an immaterial impact when taken individually.