

**City of Carbondale, Illinois**  
Five Year Community Investments Program  
**Descriptions of Codes and Division Numbers**

***Project Group Codes:***

OS	Open Spaces & Parks
PB	Public Buildings
PK	Parking Systems
SA	Sanitary Sewer System
SP	Special Projects
SS	Storm Sewers
ST	Streets
SW	Sidewalks
TS	Traffic Signals
WS	Water System
WW	Wastewater Treatment

***Funding Source Codes:***

FA	Federal Aid or Grants
FB-GR	Fund Balance - General Revenues
FB-UR	Fund Balance - Utility Fund Revenues, Water & Sewer User Fees
FB-SC	Fund Balance - Service Charge, Parking Meters, Refuse Service Revenues, etc.
GC	Gifts and Contributions
GOB/Loan	General Obligation Bonds or Loans Secured by Mortgage
LGA	Local Government Agency
PB	Public Benefit Tax Levy Revenues
PO	Property Owner Contributions and Assessments
RB	Revenue Bonds
SA	State Aid or Grant
SC	Service Charges, Parking Meters, Refuse Service Revenues, etc.
TF (GF)	Transfers from the General Fund

***Expenditure Division Account Numbers:***

-	General Fund (01)
40900	Transfers to Other Fund (01)
41017	Motor Fuel Tax Fund (11)
44007	Local Improvement Fund (40)
44107	Railroad Relocation Project Fund (41)
47044	Waterworks & Sewerage Fund - Wastewater System (70)
47045	Waterworks & Sewerage Fund - Water System (70)
47150	Parking System Operations Fund (71)
47300	Rental Properties Fund (73)
48300	Community School Grant (83)