

Policy: Department Accounts and Management Responsibility
Adopted by Board of Park Commissioners: October 2022

The BPRYCS Department is responsible for the administration of a variety of general fund, special revenue funds, revolving accounts, donation and grant accounts in order to administer high quality programs, facilities and services for Bristol residents.

Types of Accounts

- **General Fund:** Funds received from tax payers through the annual city budget process
- **Donation Accounts:** Funds received from donors and sponsors on a rolling basis
- **Grants:** Funds received from local, state or national sources appropriated at varying times depending on the grant cycle
- **Revolving Accounts:** Funds received from user fees meant to cover the cost of non-general funded programs. Funds are received and expended on a rolling basis.
- **Special Revenue Fund:** Funds are generated and maintained in a dedicated account tied to a special program operated as a business. SRF are formally budgeted through the annual city budget process.
- **Friends of Bristol Parks and Recreation Fund:** The Main Street Community Foundation (MSCF) is the fiduciary of the Friends of Bristol Parks and Recreation Fund (FBPRF). FBPRF was established in 2014 by the Board of Park Commissioners to support donations for the 100th anniversary of Muzzy Field event. The fund is now the primary account for departmental fundraisers. The FBPRF requires Board of Park Commissioner authorization prior to funds being disbursed from the MSCF. Funds can be used to benefit any parks and recreation project or initiative.

Account Overview

Department Budgets/Accounts	Org Codes	Type of Account	Direct Managing Supervisor
Administration	*0017021	General Fund	Superintendent
Parks, Grounds & Facilities	*0017022	General Fund	Parks, Grounds & Facilities Supervisor
Recreation	*0017023	General Fund	Recreation Supervisor
Aquatics	*0017024	General Fund	Aquatics Supervisor
Youth & Community Services	*0017025	General Fund	Youth & Community Services Supervisor
Capital Improvement Projects	*Varies	General Fund	Superintendent
Grants	*Varies	Grant Source	Superintendent or designee

Arts & Culture Fund- Arts & Culture Programming	*1757033	Special Revenue Fund	Arts & Culture Supervisor
Arts & Culture Fund- Theater	*1757034	Special Revenue Fund	Arts & Culture Supervisor
Pine Lake Adventure Park	*1321032	Special Revenue Fund	Recreation Supervisor
Community Services	*1064012	Donation Account	Youth & Community Services Supervisor
Parent & Child Program	*1061031-PARNT	Donation Account	Youth & Community Services Supervisor
Drug Free Community Grant	*1061031	Grant- Project Code FYG03	DFC Project Coordinator
Parks & Recreation Capital Outlay	*1017000	Equipment & Building Sinking Fund	Superintendent
Camps	*1067026	Revolving Account	Recreation Supervisor
Special Events	*1067027	Revolving Account	Recreation Supervisor
Adult Programs	*1067028	Revolving Account	Recreation Supervisor
Aquatics	*1067029	Revolving Account	Aquatics Supervisor
Youth Programs	*1067030	Revolving Account	Recreation Supervisor
Credit Cards	*1067031	Revolving Account	Superintendent
Arts & Culture	*1067033	Revolving Account	Arts & Culture Supervisor
Friends of Bristol Parks & Recreation Fund	N/A	MSCF Fund	Superintendent via Board of Park Commissioners