



POWELL BILL REPORTING SYSTEM (PBRs)

Guide to Completing the Powell Bill Expenditure Report (ER)

**** By law, the Expenditure Report is due to the NCDOT on or before August 1st each year. ****

The Powell Bill Unit processes electronic submissions on-line through the **Powell Bill Reporting System (PBRs)**, powered by Enterprise Business Services (EBS). **You will need to enter the information for the Expenditure report in the PBRs** to report your municipality's Powell Bill revenues and expenditures as governed by G.S. 136-41.3 – 136-41.4, "Records and Annual Statement".

REPORT BASIS:

NOTE: You will need to select whether reporting is done on a cash or an accrual basis.

REVENUES FOR POWELL BILL STREETS:

1. **Beginning Balance on Hand July 1st:** This amount is provided and should reflect the municipality's Powell Bill Expenditure report's ending balance as of June 30th of the previous year. If this amount differs from your records, please select the Corrections options in the Additional Revenues section to report the correction.
2. **Interest Earned on Powell Bill Funds:** Interest income earned on your Powell Bill funds must be reported on your Powell Bill Expenditure Report. Powell Bill interest should not be placed in the General Fund but should become part of the Powell Bill fund account and used for eligible Powell Bill purposes. This earned interest income should be added in the Additional Revenues section and select Interest Earned as the revenue type.
3. **Assessments/Reimbursements/Other:** If a municipality constructs a project using Powell Bill funds and assesses the property owners for said construction, all funds received due to this assessment, including interest, should be returned to the Powell Bill fund account. Also, record any reimbursements to the Powell Bill fund account by selecting the Assessments/Reimbursements/Other in the Additional Revenues section of the Expenditure Report. **Back-up documentation of assessments, reimbursements, or receipts should be maintained by the Municipality.**
4. **Sale or Transfer of Equipment:** Funds received from the sale of equipment that was purchased with Powell Bill funds should be returned to the Powell Bill fund account. (If equipment is transferred to a unit that does not qualify for Powell Bill funds, the fair market value should be returned to the Powell Bill fund account.)
5. **Sales Tax Refund:** Sales tax refunds for Powell Bill expenditures should be returned to the Powell Bill fund account. If you cannot determine the amount, you can prorate the amount. If sales tax was never included in expenditure amounts, please put "0" on the Amount line after selecting Sales Tax Refund in the Additional Revenues section.



6. **Corrections [+ or (-)]**: If the municipality needs to correct an error from a previous year, the correction (+ or -) can be made by selecting the Corrections option in the Additional Revenues section of the Expenditure report. Please include a brief explanation.
7. **Powell Bill Allocation Received from Department of Transportation on or before October 1st and January 1st**.
8. **Adjustments to Powell Bill Appropriation – Deducted from Allocation(s)**:
 - a. **Accumulated Greater Than the Sum of Past 10 or 20 Allocations**: If the ending balance on hand as of June 30 on the expenditure report was greater than the sum of your municipality's last ten (10) or twenty (20) allocations, whichever's applicable, an amount equal to the excess balance on hand was deducted from your municipality's Powell Bill allocation. – §136-41.3(c)
 - b. **Amount Paid to State for Past Due Account**: If a municipality owed the State for work by force account or by a municipal agreement, the Accounts Receivable Unit of the DOT Fiscal unit will deduct the amount owed from the municipality's Powell Bill allocation. These are funds owed to the State. – §136-41.3(e)
 - c. **Corrections for Miscellaneous Errors**: Any errors or corrections in population, mileage, or other miscellaneous errors.

EXPENDITURES FOR POWELL BILL STREETS:

The Powell Bill Expenditure Guidance can be located on the [Powell Bill website](#) and under the Support Information section. **Invoices should not be attached to this report.** Those documents should be maintained by the Municipality. Street names should be written on the invoices.

1. **Right of Way**: Any expenditure for right of way on streets or public thoroughfares within the corporate limits.
2. **Engineering**: All costs of engineering associated with qualifying Powell Bill streets, such as consultant type work. This would also include preparation of Powell Bill maps and related surveying.
3. **Paving & Resurfacing**: All costs of any new paving on existing unsurfaced streets and the resurfacing of existing surfaced streets, **type them in block provided or attach list of streets to report.** Patching or maintenance-type work that is associated with utilities, i.e., water, sewer, electrical (Not eligible).
4. **Maintenance as part of a Repaving Project**: All maintenance costs as part of a repaving project on existing unsurfaced or surfaced streets.



5. **Maintenance (This covers routine maintenance as outlined in Powell Bill Expenditure Guidance):** Please report labor and supervision for employees *performing only eligible Powell Bill work*. If your municipality has employees that also do other type work for your municipality, please prorate time they work on eligible streets (need to maintain timesheets to support this).

Any engineering used exclusively for street maintenance can also be charged. Maintenance and supplies for vehicles used for Powell Bill purposes may also be reported in this line item.

6. **Snow & Ice Removal:** Any costs associated with the removal of snow and ice includes sanding and salting, **EXCEPT** from any municipality-owned area outside the corporate limits.
7. **Drainage & Storm Sewer:** As outlined in Powell Bill Expenditure Guidance.
8. **Curb & Gutter:** As outlined in Powell Bill Expenditure Guidance.
9. **Bridge Construction & Repair:** As outlined in Powell Bill Expenditure Guidance.
10. **Traffic Control:** As outlined in Powell Bill Expenditure Guidance. Street name signs and parking meters **are not** allowable charges.
11. **New Equipment:** Any new equipment purchased for the purpose of maintenance and construction on Powell Bill streets. If equipment is used for purposes other than Powell Bill, you may prorate. (Suggest that you seek advice from your auditor on what documentation to maintain.) **Not for the purchase of any type of garbage or refuse collection.**
12. **New Construction:** Any construction of new streets, bridges, culverts, major widening projects, curb and gutter, storm drainage, grade crossing eliminations. Please remember if Powell Bill funds are used for the total construction of a Federal-Aid Bridge Project, when payment is received, make sure that portion paid by the Federal Government is returned to the Powell Bill fund account for whatever percentage as outlined in the Agreement from the Department of Transportation; these funds have to be returned to the Powell Bill fund.
13. **Bikeways:** For the planning, construction, and maintenance of bikeways located within the municipal limits or within the area of any metropolitan planning organization or rural planning organization.
14. **Debt Service Payment (Street/Sidewalk Portion ONLY of Municipal Bonds & Notes):** Principal and/or interest payments made exclusively for the street/sidewalk portion of municipal bonds and notes. If your bonds and notes are issued for purposes other than stated above, please use the percentage as outlined in your contract to prorate the amount eligible for payment from Powell Bill funds for the street/sidewalk portion. **Not for installment purchase contracts or loan payments.**
15. **Sidewalks:** For the planning, construction, and maintenance of sidewalks located within the municipal limits or within the area of any metropolitan planning organization or rural planning organization.



16. **Transportation Improvement Project (TIP):** Project currently on the approved project list. Funds used must be an amount equal to that amount necessary to complete one full phase of the project.
17. **Greenways:** For the planning, construction, and maintenance of greenways located within the municipal limits or within the area of any metropolitan planning organization or rural planning organization.

After completing the Powell Bill Expenditure Report, please print, certify the report by signing before a notary public with required signature and seal, scan both pages, and then attach the document in the Powell Bill Reporting System and submit. You will receive an email confirming your submittal, if you do not receive a confirmation email, the Expenditure Report has not been submitted to NCDOT for approval.

If you have any questions about allowable Powell Bill expenditures, you can get clarification by:

- Referring to the Powell Bill Expenditure Guidance
- Seeking legal interpretation of the General Statutes (136-41.1 through 136-41.4) governing Powell Bill from
 - The municipality's attorney
 - The North Carolina League of Municipalities' attorneys
 - The municipality's auditor

The above information needs to be submitted through PBRs by August 1st of each year. Please make sure the Expenditure Report has been properly signed, sealed, and dated before attaching and submitting it.

Powell Bill information and forms can be located the [Powell Bill website](#).
*** *PBRs can be accessed on July 1st of each year by the authorized users.* ***

Please feel free to contact the Powell Bill Unit at NCDOT_PowellBill@ncdot.gov for more information.