
(a) Within 90 days of the adoption of a resolution of intent to dissolve, the council shall release an impact statement to educate the city residents of the potential ramifications of dissolution. The impact statement shall be filed in the office of the city clerk where it shall remain available for public inspection. The clerk shall make a copy of the impact statement available to all news media in the county or counties in which the city lies. The clerk shall also publish a statement that the impact statement has been prepared and is available for public inspection in the office of the clerk. The published statement shall also give notice of the time and place of the public hearing required by G.S. 160A-864.

(b) The impact statement shall include at least all of the following:

(1) For each of the services below provided by that city, the costs of those services over the two most recent fiscal years, any revenues resulting from those services over the two most recent fiscal years, how long each service has been provided, and any other relevant information:
   a. Any public enterprise, whether owned, operated, or contracted by the city.
   b. Fire protection.
   c. Law enforcement.
   d. Building inspection.
   e. Streets, lighting, and sidewalks.
   f. Land use regulation.
   g. Buildings, facilities, and property owned or leased by the city.
   h. Parks and recreation.
   i. Public libraries.
   j. Animal control.
   k. Any other amenities provided by the city.

(2) Information for the two most recent fiscal years on the following:
   a. The revenues of the city.
   b. With respect to real property owned by the city, the amounts of any outstanding debt associated with that real property.
   c. The contractual obligations of the city.
   d. The outstanding debts of the city.
   e. Any public enterprise accounts.
   f. Ending fund balance.

(3) The future revenue forecast of the city for at least the next two fiscal years.

(4) Any ongoing litigation in which the city is a defendant.

(c) Upon adoption of the resolution of intent to dissolve, the impact statement and a copy of the adopted resolution of intent to dissolve shall be posted on the city's website, if any, in a conspicuous placement. (2021-124, s. 6.)