

§ 160A-833. Assessment of services and financial affairs.

(a) Upon initiation of the process under G.S. 160A-831, the city shall cooperate and provide information to the Commission to assess the city's financial affairs. The assessment shall include a review of all of the following:

- (1) The revenues of the city.
- (2) The future revenue forecast of the city.
- (3) The real property owned by the city, including the amounts of any outstanding debt associated with that real property.
- (4) The contractual obligations of the city.
- (5) Any internal control matters highlighted in prior audits and the city's ongoing responses to those matters.
- (6) The outstanding debts of the city.
- (7) Any public enterprise accounts.
- (8) The general fund balance.
- (9) Any other information requested by the Commission.

(b) Upon initiation of the process under G.S. 160A-831, the city shall prepare a report for its citizens and the Commission on the status of any of the following services provided by that city which shall include the costs of those services over the five most recent fiscal years, any revenues from those services over the five most recent fiscal years, the time period that service has been provided, and any other information required by the Commission:

- (1) Any public enterprise, whether owned, operated, or contracted by the city.
- (2) Fire protection.
- (3) Law enforcement.
- (4) Building inspection.
- (5) Streets, lighting, and sidewalks.
- (6) Land use regulation.
- (7) Buildings, facilities, and property owned or leased by the city.
- (8) Parks and recreation.
- (9) Public libraries.
- (10) Animal control.
- (11) Any other amenities provided by the city.

(c) The report required by subsection (b) of this section shall be remitted to the Commission no more than 90 days after initiation under G.S. 160A-831, shall be presented to the council at a regular meeting of the council no more than 60 days after remittance to the Commission, and shall be made available to the public. A copy of the report shall be delivered to the board or boards of county commissioners in which the city lies prior to the regular meeting of the council during which the report is presented.

(d) If the Commission determines that preparing the report under subsection (b) of this section presents a substantial hardship on a city, the Commission may prepare the report on behalf of the city. Reports prepared by the Commission shall be completed within 90 days of the hardship determination and presented to the council at a regular meeting of the council no more than 60 days after the report is completed. The report shall be made available to the public. A copy of the report shall be delivered to the board or boards of county commissioners in which the city lies prior to the regular meeting of the council during which the report is presented. (2021-124, s. 6.)