

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference:

**ORDINANCE NUMBER 2026-2376
CITY OF LAKE CITY, FLORIDA**

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, REQUESTING AND CONSENTING TO THE INCLUSION OF ALL OF THE CITY OF LAKE CITY WITHIN THE COLUMBIA COUNTY EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING UNIT TO FUND EMERGENCY MEDICAL SERVICES, FACILITIES, AND PROGRAMS; PROVIDING FOR ANNUAL RENEWAL OF SUCH REQUEST AND CONSENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. This Business Impact Estimate may be revised following its initial posting.

In accordance with the provisions of controlling law, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

By adopting the proposed ordinance, the City will opt into an ordinance of Columbia County, which if adopted, would create an Emergency Medical Services Municipal Service Taxing Unit coterminous with the entire area of the County, including the municipalities of Lake City and Fort White, to fund essential emergency medical services, facilities and programs in accordance with Section 125.01, Florida Statutes. The proposed Columbia County ordinance authorizes millage to be levied within the MSTU for the fiscal year commencing October 1, 2026, and future fiscal years in accordance with the County's annual budgeting and TRIM process. If the County adopts its companion implementing ordinance and subsequently levies the tax, the MSTU tax would be assessed on non-exempt properties within the City. Revenues from the MSTU tax may be used for a range of emergency medical services-related costs, including but not limited to personnel, operations and capital costs. If the Columbia County Board of County Commissioners seeks to finance facilities or equipment through debt backed by MSTU revenues, voter approval via referendum will be required. The City's ordinance would allow the City the opportunity to opt-out of the MSTU on an annual basis. The City's ordinance will sunset if the County does not adopt its companion implementing ordinance on or before June 30, 2026.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;**
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and**
- (c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.**

(a) It is not expected that businesses will incur any direct compliance costs if the proposed ordinance is enacted.

(b) The proposed ordinance authorizes but does not impose any millage. Potential millage associated with Emergency Medical Services Municipal Service Taxing Unit must be voted on by the Columbia County Board of County Commissioners yearly during the budget and TRIM process. It is not known at this time what, if any, millage rate will be imposed. Additionally, the County must adopt a companion implementing ordinance to give effect to this City ordinance.

(c) Provided the County adopts its companion implementing ordinance, any costs incurred to track and spend the MSTU revenue would be incurred by the County rather than the City. These costs are expected to be minimal and the work easily absorbed by existing staff. The ordinance does not impose any new charges or fees on businesses. The proposed ordinance authorizes but does not impose any millage. Potential millage associated with Emergency Medical Services Municipal Service Taxing Unit must be voted on by the Columbia County Board of County Commissioners yearly during the budget and TRIM process. It is not known at this time what, if any, millage rate will be imposed.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

All businesses located within the area of the County, including within the incorporated area of the City, that own real or tangible personal property would be included within the proposed MSTU.