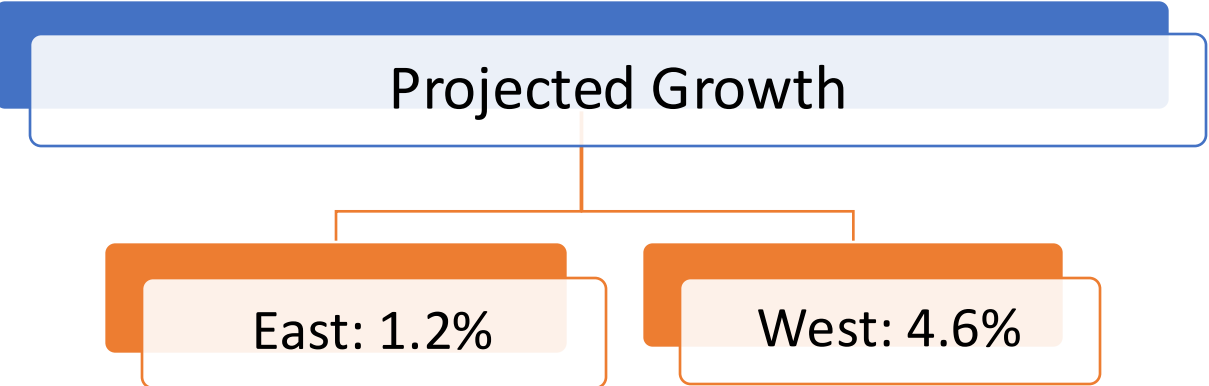




# FY26 Budget Presentation

*Setting the Standard in EMS*

# EMSA Volume Trends & Assumptions



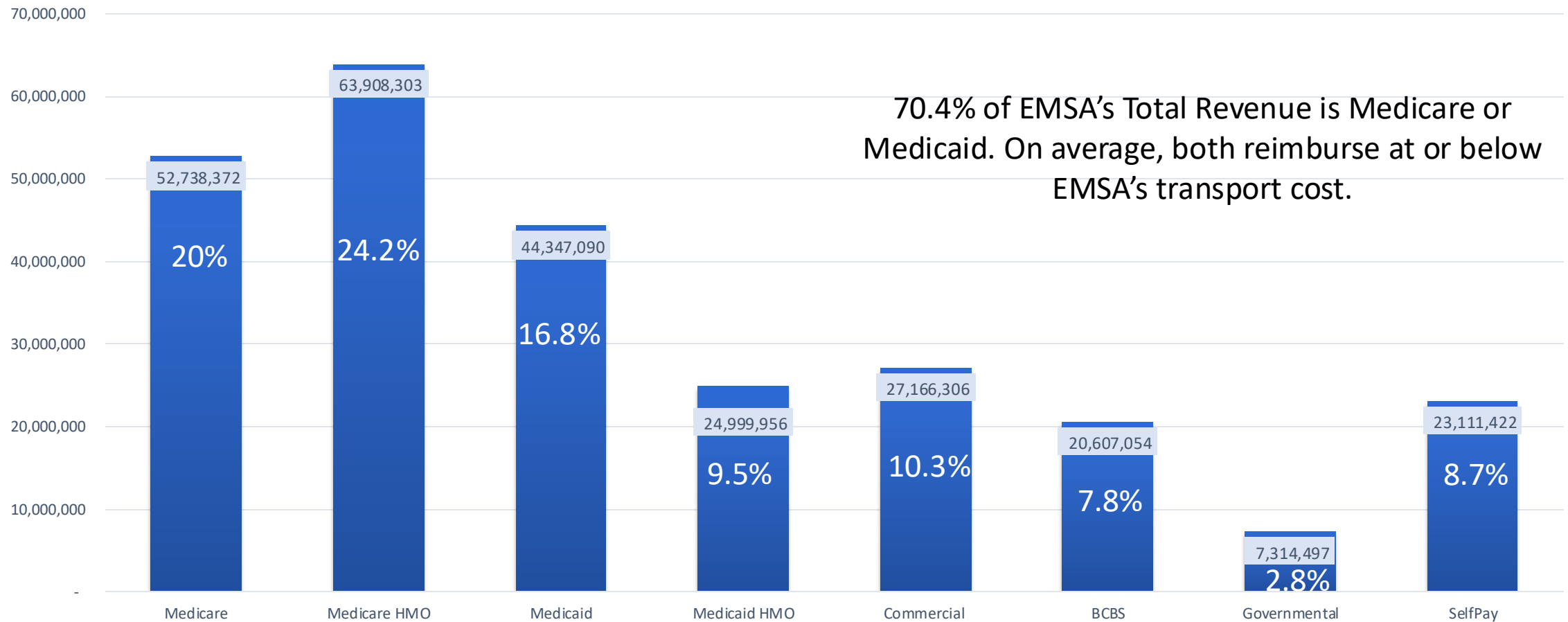
	FY26	FY25	FY24	FY23
<b>East Transports</b>	<b>93200</b>	<b>92124</b>	<b>91273</b>	<b>90899</b>
Transports/Capita	.23	.22	.22	.22
<b>West Transports (EMSA only)</b>	<b>102500</b>	<b>98000</b>	<b>106980</b>	<b>102609</b>
Transports/Capita	.16	.15	.15	.15
OKC-FD Transport	9800	9408	486	
% of System Total	9.6%	9.6%		

Projected population growth:  
Tulsa 0%  
OKC 1%

# Revenue per Transport

	FY26	FY25	FY24	FY23
<b>East</b>				
Gross Revenue	\$126,631,000	\$125,742,763	\$124,777,215	\$123,113,949
Revenue per transport	<b>\$1,359</b>	<b>\$1,365</b>	<b>\$1,367</b>	<b>\$1,354</b>
Acuity Mix- Emergency/Non-Emergency	85/15	85/15	85/15	85/15
<b>West</b>				
Gross Revenue	\$137,562,000	\$130,849,393	\$146,136,693	\$140,540,708
Revenue per transport	<b>\$1,342</b>	<b>\$1,335</b>	<b>\$1,366</b>	<b>\$1,370</b>
Acuity Mix- Emergency/Non-Emergency	82/18	82/18	83/17	84/16

# Gross Revenue by Payor



# Reimbursement Projection

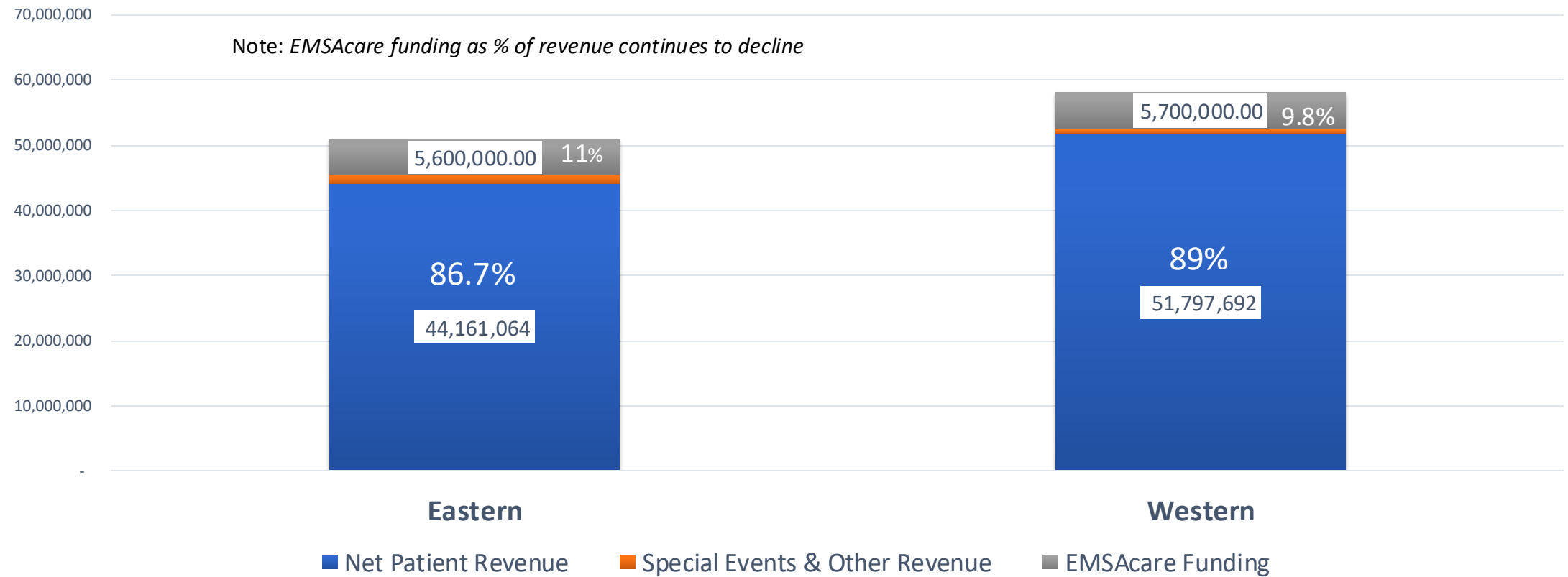
	FY26 Budget	FY25 Projected	FY24 Actuals
<b>East</b>			
<i>Realization Rate</i>	34.9%	34.1%	32.8%
Net Patient Revenue	\$44,161,064	\$42,826,693	\$40,961,614
Net Revenue/transport	\$474	\$465	\$447
<b>West</b>			
<i>Realization Rate</i>	37.7%	37.4%	35.9%
Net Patient Revenue	\$51,747,692	\$48,977,062	\$52,391,469
Net Revenue/transport	\$505	\$500	\$490

## Key Assumptions

- Payor mix projected to stay consistent
- VA will reimburse full-bill charges
- Facility payors under contract transitioned from Medicare rate to 150% of Medicare rate
- Medicare reimbursement expected to remain flat
- Medicaid Managed Care reimbursement expected to remain flat- Slow payor
- Projected GEMT funding of \$1M for East and \$1.2M for West
- Passage of SB 1067 could impact reimbursement from commercial payors
- Chargemaster review slated for first quarter FY26

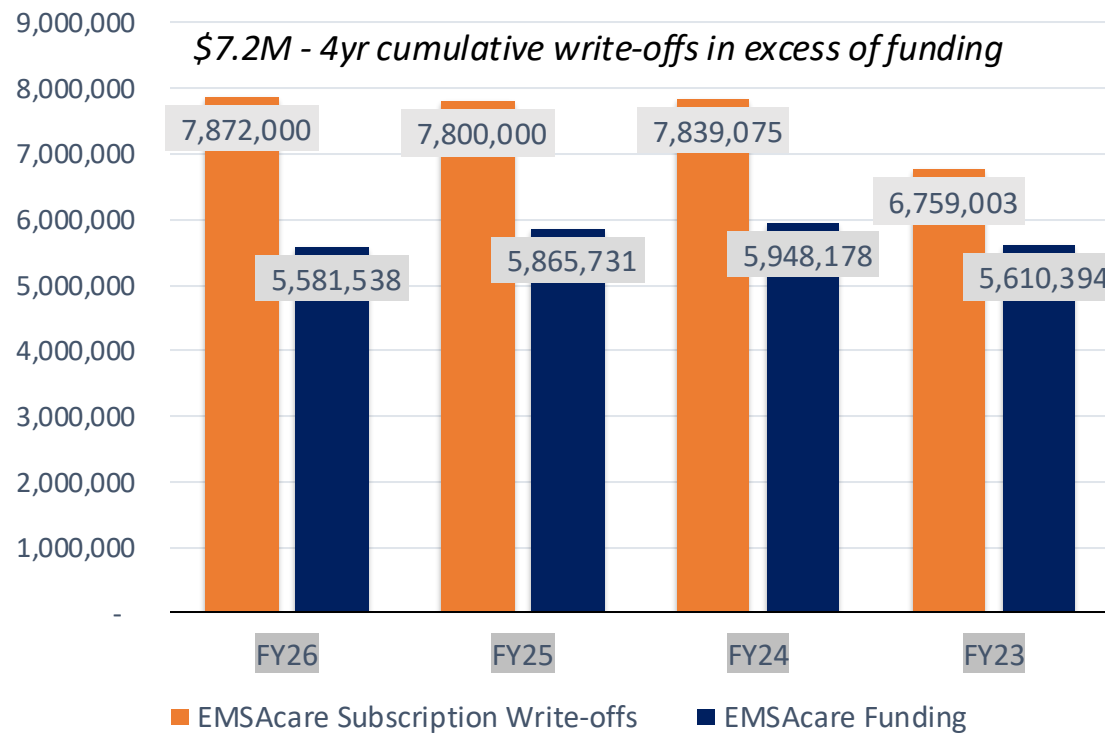
# Operating Revenue

EMSA FY26 Revenue Sources

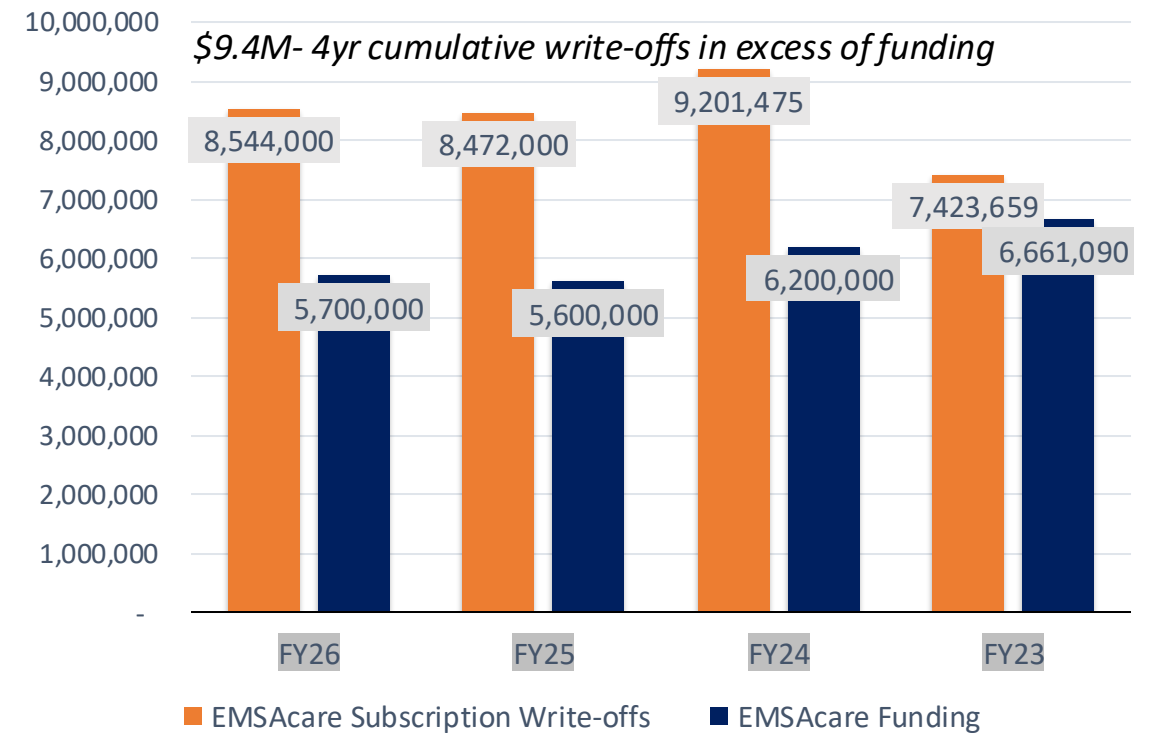


# EMSAcare Funding: Receipt vs. Write-off

Eastern Division EMSAcare Activity



Western Division EMSAcare Activity



# EMSACare Funding Trend

*Beneficiary Cities*

Note: EMSA Compound Annual Growth Rate (CAGR) is 7.9% while cumulative EMSACare funding growth is 1.1%

	Budget 2026	FY 2025	FY 2024	FY 2023	FY 2022
City of Tulsa	\$5,280,000	\$5,280,000	\$5,040,000	\$4,800,000	\$4,800,000
City of OKC	\$5,581,102	\$5,413,188	\$5,345,042	\$5,723,126	\$4,702,550



# EMSACare Funding Trend

*Non-Beneficiary Cities*

Note: EMSA Compound Annual Growth Rate (CAGR) is 7.9% while cumulative EMSACare funding growth is 1.1%

	Budget 2026	FY 2025	FY 2024	FY 2023	FY 2022
Jenks	\$286,461	\$276,665	\$271,008	\$241,829	\$241,829
Nichols Hills	\$32,042	\$31,480	\$30,686	\$36,608	\$30,080
The Village	\$77,851	\$76,485	\$74,558	\$88,107	\$88,107

# Operating Revenue Summary

	FY26 Budget Consolidated	FY25 Projected Consolidated
<b>Revenue</b>		
Total Patient Revenue	\$264,193,000	\$256,592,156
Total Contractuals & Deductions	(168,234,244)	(164,788,401)
Total Net Patient Revenue	95,958,756	91,603,755
Realization Rate	36.3%	35.8%
Total Other Operating Revenue	<u>13,195,000</u>	<u>12,998,231</u>
<b>Total Revenue</b>	<b>\$109,153,756</b>	<b>\$104,801,986</b>

# Operating Expense by Division

	FY26 Budget Eastern Division	FY26 Budget Western Division	FY26 Budget Consolidated
Total Salary & Wages	26,660,684	33,028,985	59,689,669
Total Benefits	6,552,198	6,886,764	13,438,962
Total Professional & Contracted Services	2,078,515	2,200,665	4,279,180
Total Training & Development	333,969	369,326	703,295
Total Supplies	3,397,547	4,637,371	8,034,918
Total Repairs & Maintenance	1,721,985	1,874,382	3,596,367
Total Utilities	564,160	601,176	1,165,336
Total Equipment Lease	497,329	617,490	1,114,819
Total Risk Management	1,303,968	1,470,432	2,774,400
Total Public Relations	109,651	123,649	233,300
Total Other Expenses	1,358,391	1,631,801	2,990,193
<b>Total Operating Expenses</b>	<b>44,578,397</b>	<b>53,442,042</b>	<b>98,020,438</b>

Note: Other Expenses includes software licenses of \$2M, claims/remittance processing exp of \$283K, & recruiting of \$125K

# Operating Expense YOY Comparative

	FY26 Budget Consolidated	FY25 Projected Consolidated	FY24 Actuals Consolidated
Total Salary & Wages	59,689,669	58,845,450	60,258,374
Total Benefits	13,438,962	11,927,135	11,566,276
Total Professional & Contracted Services	4,279,180	3,371,767	3,304,643
Total Training & Development	703,295	407,731	456,298
Total Supplies	8,034,918	7,603,374	7,836,639
Total Repairs & Maintenance	3,596,367	3,403,058	3,717,106
Total Utilities	1,165,336	1,110,438	1,040,405
Total Equipment Lease*	1,114,819	192,471	236,766
Total Risk Management	2,774,400	1,997,827	2,153,029
Total Public Relations	233,300	162,554	180,680
Total Other Expenses	2,990,193	3,114,043	2,815,368
<b>Total Expense</b>	<b>98,020,438</b>	<b>92,135,848</b>	<b>93,565,584</b>

\*Includes \$1M new annual operating lease for LifePak-35s. This moves the expenditure from capital to operating statement.

*Operating expense growth is 3.7% (net of leased equipment) from FY24 to FY26 despite inflationary economic environment*

# Compensation Goals for FY26

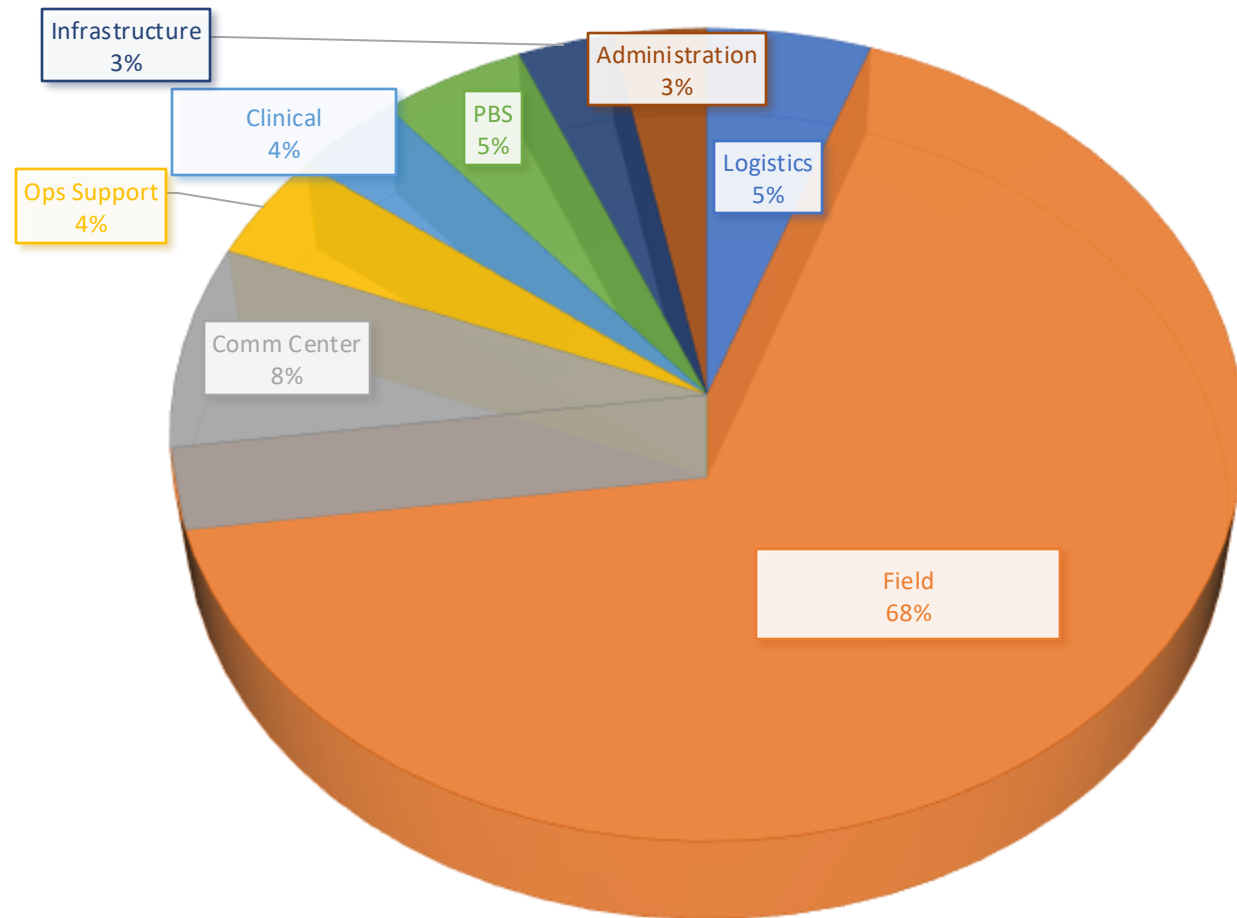
- Inflationary adjustments - proposed annual increase of 2-3% for all employees
- Total rewards - increasing PTO accruals, additional paid holiday, and additional retirement contribution
- Performance based incentive program - under development for FY26



# Compensation Analysis

	FY26 Budget	FY25 Projected	FY24 Actuals	FY23 Actuals
<b>East</b>				
<b>Total Compensation</b>	\$33,212,882	\$32,056,409	\$30,338,281	30,015,907
Transports	93,200	92,124	91,273	90,899
Total compensation per transport	<b>356</b>	<b>348</b>	<b>332</b>	<b>330</b>
YOY Increase	2.3%	4.8%	.6%	13%
Contract Labor as % of Total Comp	.1%	.1%	.1%	6.9%
<b>West</b>				
<b>Total Compensation</b>	\$39,915,749	\$38,716,175	\$41,590,081	38,598,860
Transports	102,500	98,000	106,980	102,609
Total compensation per transport	<b>389</b>	<b>395</b>	<b>389</b>	<b>376</b>
YOY Increase	-1.4%	1.6%	3.3%	28.4%
Contract Labor as % of Total Comp	10.0%	17.2%	26.0%	28.8%
<b>Consolidated Benefits</b>	\$13,438,962	\$11,927,135	\$11,566,276	\$9,887,236
Benefits as % of Salary & Wages	24.1%	22.9%	23.4%	16.8%

# FY2026 Compensation Budget



81% of EMSA's compensation budget is Invested in frontline team members (Field, Comm Center, & Logistics)

- Starting pay for these positions has increased by an average of 29% since the end of FY22

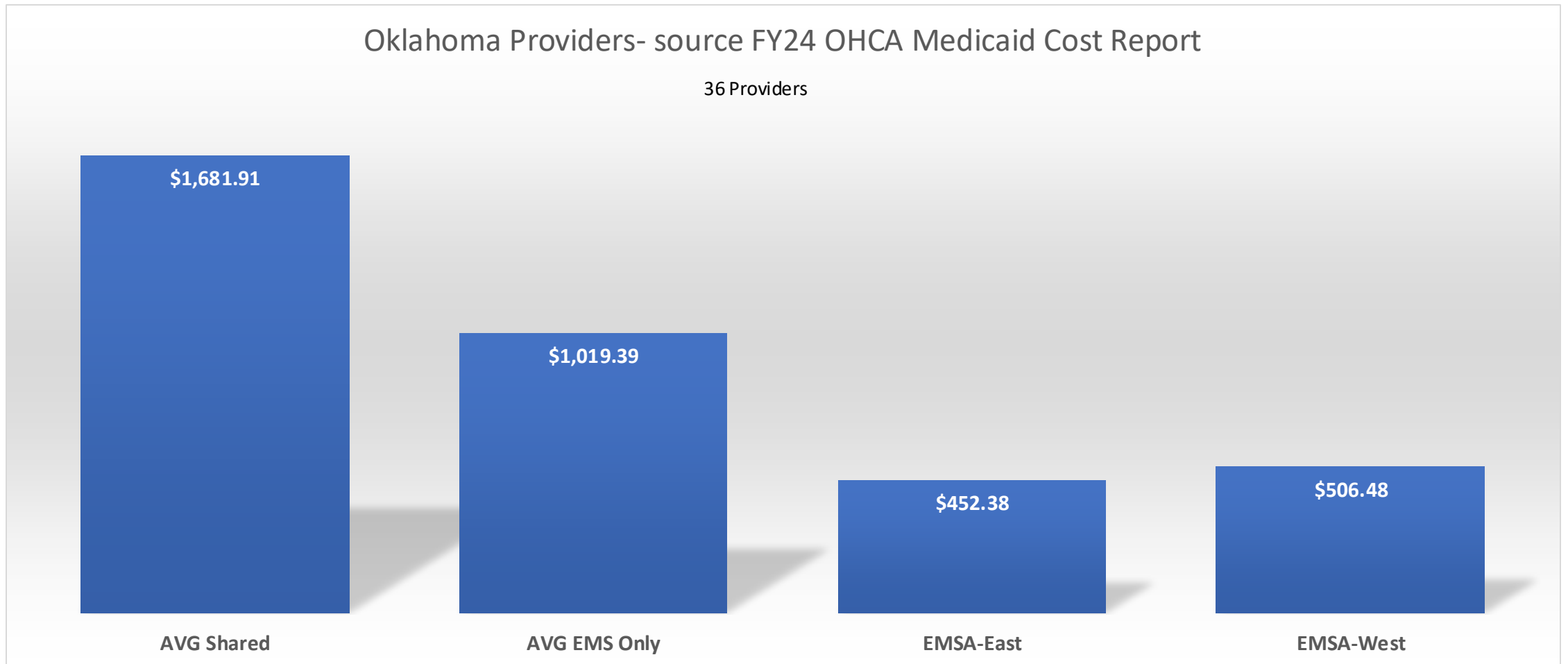
# Operating Expenses per Transport

*Does not include capital expenditures*

	<u>FY26 Budget</u>	<u>FY25 Projected</u>	<u>FY24 Actuals</u>
East			
Medical Supplies Per Transport	\$20.42	\$19.67	\$19.92
Ambulance & Equipment Maintenance Per Transport	\$10.96	\$9.92	\$11.74
<b>Total Operating Expense per Transport</b>	<b>\$478.31</b>	<b>\$455.85</b>	<b>\$439.65</b>
% increase YOY	<b>4.9%</b>	<b>3.7%</b>	<b>.3%</b>
West			
Medical Supplies Per Transport	\$28.48	\$28.93	\$27.67
Ambulance & Equipment Maintenance Per Transport	\$11.07	\$12.34	\$11.82
<b>Total Operating Expense per Transport</b>	<b>\$521.39</b>	<b>\$511.65</b>	<b>\$500.60</b>
% increase YOY	<b>1.9%</b>	<b>2.2%</b>	<b>4.1%</b>



# Medicaid Cost per Transport - Oklahoma



# Medicaid Cost per Transport - National

## National EMS Providers- source PCG

ALL PROVIDER STATISTICS			
	2021	2022	2023
Provider Count	385	300	207
Average Cost Per Trip Inclusive of Outliers	\$ 2,750.40	\$ 2,870.90	\$ 3,278.22
Average Cost Per Trip - Outliers Removed	\$ 2,351.34	\$ 2,506.45	\$ 2,506.45

EMS Only Service Providers			
	2021	2022	2023
Provider Count	72	79	89
Average Cost Per Trip Inclusive of Outliers	\$ 1,242.06	\$ 1,316.15	\$ 1,199.09
Average Cost Per Trip - Outliers Removed	\$ 1,026.32	\$ 1,316.15	\$ 1,199.09

# FY26 Capital Budget Summary

Ambulances (30 total - 15 per division- 10 remounts, 5 new)	\$6,450,000
Onboard Equipment for Fleet Expansion	\$800,000
FOS Response Vehicles (2 per division)	\$316,000
Technology & Com Center Upgrades	\$865,000
Other equipment	\$641,000
Facility Improvements (includes new ED parking lot)	<u>\$1,775,000</u>
Total	\$10,817,000

# Capital Objectives:



Limit liability by ensuring all equipment is within manufacturer warranties regarding age



Preventive maintenance guidelines are followed to ensure operational reliability



Efficient utilization of capital funds to assure response operations are supported by advanced technology

- Ambulances- replaced every 5-6 years based on engine hours & mileage (300K). Current projected age of the fleet is 6-years. Target is 5.5 years.
- Expanding the fleet by five new ambulances plus 10 remounts in each division in FY26
- Increasing PAR LifePaks, Stretchers, Vents, and Power loads to meet fleet expansion and associated PM contracts
- Upgrades to Communication Center infrastructure in Tulsa (Backup site and new voice recorders) and Oklahoma City (network and electrical)
- Additional simulation equipment for SimTEP programs
- Completion of new parking lot and annex renovation in Tulsa

# Net Income Reconciliation

	FY26 Budget Consolidated	FY25 Projected Consolidated
Total Revenue	\$109,153,756	\$104,801,986
Total Expense	\$98,020,438	\$92,135,848
Non-Operating Interest Income	\$500,000	\$658,167
Depreciation & Interest Expense	<u>(\$4,504,254)</u>	<u>(\$4,982,560)</u>
<b>Net Income</b>	<b>\$7,129,064</b>	<b>\$8,341,746</b>
Capital Acquisitions	(\$10,817,000)	(\$9,440,971)
Debt Service	(\$192,000)	(\$739,298)
Add back depreciation (non-cash)	<u>\$4,500,000</u>	<u>\$4,965,544</u>
<b>Net Cash Increase (Decrease)</b>	<b>\$620,064</b>	<b>\$3,127,021</b>

# EMSA System Benefits

EMSA provides a variety of benefits and services to our beneficiary and non-beneficiary EMS partners that are absorbed in the EMSA annual budget:

- 1 for 1 supply exchange with fire departments
- ESO-EHR for non-transport partners
- Standby medical response for required city events, events impacting public safety or other governmental necessitated response, such as POTUS visits
- PR & media assistance in disaster response
- Marketing and promotion of EMSAcare program
- Internet and data for 10 LP Modems

Additionally, EMS partners can receive volume discounts and preferred pricing through EMSA contracts on EMS equipment and supplies

# FY26 Budget Summary

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EMSAcare Funding growth is 1.1% compared to a 7.9% CAGR in operational budget, which reinforces EMSA's focus on financial sustainability and efficient resource utilization.

EMSA's cost per transport is more than four times lower than the national average cost per transport. Cost containment measures and an efficient operations model allows EMSA to keep transport costs low while improving response time compliance performance in all call priorities and maintaining focus on clinical quality improvement.

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EMSA will continue to actively advocate for EMS funding equity at the state and federal levels and will work locally to ensure our transport rates are sustainable and maximize reimbursement opportunities.

It's critical EMSA look to new and innovative ideas to address the use of 911 and identify other options for service delivery that meets the needs of all patients in the EMSA regulated service area.

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EMSA continues to invest in workforce development programs such as EMSA's in-house Paramedic Programs and EMSA Advantage (EMT Training Program) to proactively manage workforce volatility and promote the profession of EMS as a career path.

EMSA's workforce retention, employee engagement, and employee satisfaction initiatives will focus on professional development, workforce culture, and investments in employee recognition and employee engagement measurement.



## EMSA FY26 Budget

	FY26 Budget Eastern Division	FY26 Budget Western Division	FY26 Budget Consolidated
Total Net Patient Revenue	44,161,064	51,797,692	95,958,756
Total Other Operating Revenue	6,795,000	6,400,000	13,195,000
<b>Total Operating Revenue</b>	<b>50,956,064</b>	<b>58,197,692</b>	<b>109,153,756</b>
			-
Total Salary & Wages	26,660,684	33,028,985	59,689,669
Total Benefits	6,552,198	6,886,764	13,438,962
Total Professional & Contracted Services	2,078,515	2,200,665	4,279,180
Total Training & Development	333,969	369,326	703,295
Total Supplies	3,397,547	4,637,371	8,034,918
Total Repairs & Maintenance	1,721,985	1,874,382	3,596,367
Total Utilities	564,160	601,176	1,165,336
Total Rent	497,329	617,490	1,114,819
Total Risk Management	1,303,968	1,470,432	2,774,400
Total Public Relations	109,651	123,649	233,300
Total Other Expenses	1,358,391	1,631,801	2,990,193
<b>Total Operating Expenses</b>	<b>44,578,397</b>	<b>53,442,042</b>	<b>98,020,438</b>
Non-Operating Income	300,000	200,000	500,000
Depreciation & Interest Expense	2,004,254	2,500,000	4,504,254
			-
<b>Net Income</b>	<b>4,673,413</b>	<b>2,455,650</b>	<b>7,129,064</b>
	9.2%	4.2%	6.5%
Capital Expenditures	(5,952,000)	(4,865,000)	(10,817,000)
Debt Service	(192,000)	-	(192,000)
Add Back Non-Cash Depreciation	2,000,000	2,500,000	4,500,000
<b>Net Increase to Cash</b>	<b>529,413</b>	<b>90,650</b>	<b>620,064</b>





## FY26 Comparative Budget

	FY26 Budget Consolidated	FY25 Annualized Consolidated	FY24 Actuals Consolidated
<b>Revenue</b>			
Total Patient Revenue	264,193,000	256,592,156	270,913,908
Total Contractuals & Deductions	(168,234,244)	(164,788,401)	(177,560,825)
Total Net Patient Revenue	<b>95,958,756</b>	<b>91,803,755</b>	<b>93,353,082</b>
<i>Realization Rate</i>	36.3%	35.8%	34.5%
Total Other Operating Revenue	13,195,000	12,998,231	13,879,966
<b>Total Revenue</b>	<b>109,153,756</b>	<b>104,801,986</b>	<b>107,233,049</b>
<b>Expense</b>			
Total Salary & Wages	59,689,669	58,845,450	60,362,086
Total Benefits	13,438,962	11,927,135	11,566,276
Total Professional & Contracted Services	4,279,180	3,371,767	3,304,643
Total Training & Development	703,295	407,731	469,236
Total Supplies	8,034,918	7,603,374	7,836,639
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Total Public Relations	233,300	162,554	180,680
Total Other Expenses	2,990,193	3,114,043	2,815,368
<b>Total Expense</b>	<b>98,020,438</b>	<b>92,135,848</b>	<b>93,682,235</b>
<b>Total Non-Operating Income</b>	500,000	658,167	123,659
<b>Total Depreciation &amp; Interest Expense</b>	4,504,254	4,982,560	3,531,755
<b>Net Income</b>	<b>7,129,064</b>	<b>8,341,746</b>	<b>10,142,717</b>
	6.5%	8.0%	9.5%
<b>Additional Cash Outlay</b>			
Add Back Depreciation	4,500,000	4,965,544	3,500,195
<b>Capital Acquisitions</b>	(10,817,000)	(9,440,971)	(12,671,246)
<b>Debt Service</b>	(192,000)	(739,298)	(722,603)
<b>Net Cash- (after capital and debt service)</b>	<b>620,064</b>	<b>3,127,021</b>	<b>249,063</b>