



What We Learned From the First CMS Ambulance Cost Report

National Webcast
January 21, 2025

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Approved for 1.0 CEU (Elective)

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Friday, January 24th at Noon ET

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If you need client assistance,
we're here to help!

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Ambulance Contracts
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Billing/Compliance Audits
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Respondents

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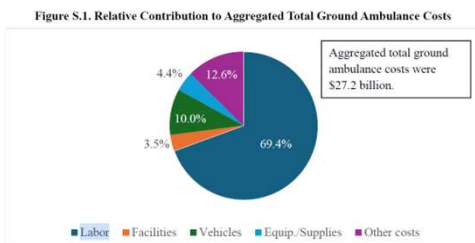
- Report is based on responses from 3,712 ambulance services
 - This is a representative sample of roughly half of all ambulance services that bill Medicare
- Overall response rate was good (85%)

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High-Level Findings

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Labor – by far – is the single biggest ambulance cost driver (69% of costs).

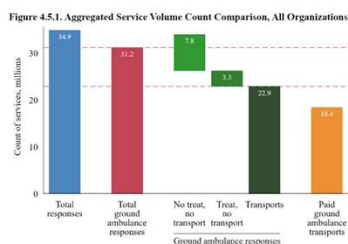


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Almost $\frac{3}{4}$ of all ambulance responses result in transports.

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9.5% of all ambulance responses involve treatment without transport.



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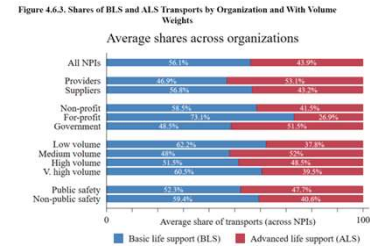
About half of all ambulance calls take less than an hour to complete.
Another 44% take 1-2 hours.

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72% of all ambulance responses
were for emergencies.

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Of all ambulance transports, 56% were at the
BLS level and 44% at the ALS level.

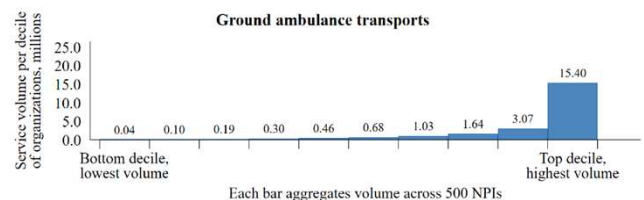


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Over $\frac{3}{4}$ of all ambulance services
outsource their billing.

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The top 10% of the ambulance services in the
U.S. (by volume) handle 67% of all transports.



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Big Picture Revenue and Expense Drivers

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Revenue Drivers

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Source	% of Revenue	Median \$
■ Medicare FFS	■ 29.9%	■ \$160,267
■ Medicare Adv.	■ 17.2%	■ \$110,350
■ Commercial	■ 27.2%	■ \$149,370
■ Medicaid (all)	■ 14.5%	■ \$57,606
■ Self-pay	■ 7.2%	■ \$28,657

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Revenue Drivers

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- Median per-transport revenue declines as volume increases
 - Low-volume services \$754/transport
 - Medium-volume services \$641/transport
 - High-volume services \$531/transport
 - Very high vol. services \$466/transport

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Revenue Drivers

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- Median per-transport revenue increases as population density decreases
 - Urban \$545
 - Rural \$645
 - Super-rural \$849

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Revenue Drivers

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- Median per-transport revenue is higher for organizations that are part of a public safety organization
 - Public safety-based ambulance \$641/transport
 - Non-public safety \$618/transport

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Cost Drivers

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Category	Percentage	Median \$
■ Labor	■ 69.4%	■ \$561,474
■ Vehicles	■ 10.0%	■ \$247,688
■ Facilities	■ 3.5%	■ \$41,755
■ Equipment/Supplies	■ 4.4%	■ \$286,966*
■ Other Costs	■ 12.6%	■ both equipment/supplies and "other" costs
• Billing, training, legal, etc.		

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Cost Drivers

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- Labor costs varied by organization type
 - For profit 60.5% (9% below median)
 - Non-profit 67.8% (1.6% below median)
 - Governmental 73.6% (4.2% above median)

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Cost Drivers

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- Variations in Equipment, Vehicle, Supply and "Other" Costs by Organization Type
 - For profit 36.3% (9.3% above median)
 - Non-profit 28.8% (1.8% above median)
 - Governmental 22.8% (6.2% below median)

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Reminder: Link for Handouts

PWWMedia.com/gadcs-handouts

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Table X

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Table X

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- One of the most important takeaways from the GADCS report is the stark gap between revenue and expenses
- However, this was not illustrated in the report

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Table X

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- To be fair, the report expressly states that the purpose of GADCS was *not* to “determine Medicare payments...under the Ambulance Fee Schedule”

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Table X

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- Tables 6.1 and 6.2 of the report showed Total Costs and Total Revenues, respectively
 - But, the report did not directly compare expenses and revenues to illustrate margins (or shortfalls)

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**But that doesn't mean
we can't!**

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Table X

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- We aggregated the cost data from Table 6.1 and the revenue data from Table 6.2
 - Both mean and median
 - Both per response and per transport
- We subsequently calculated differences in both dollar and percentage terms

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Table X

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- Revenues fell short of covering expenses
 - In every category
 - For every type of ambulance service
 - In every type of service area
 - And every call volume category
 - Across the board, period.

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Table X - Ground Ambulance Margins
Medicare Ground Ambulance Data Collection System (GADCS)
Created by PWW Advisory Group, January 2025

	N	Mean				Median			
		Revenue	Cost	\$ Shortfall	% Shortfall	Revenue	Cost	\$ Shortfall	% Shortfall
All NPIs	5,023	\$795	\$1,845	-\$1,050	-53%	\$447	\$909	-\$462	-52%
Provider vs. Supplier Status									
Suppliers	4,672	\$795	\$1,596	-\$1,121	-59%	\$447	\$908	-\$461	-55%
Providers	350	\$800	\$1,531	-\$101	-10%	\$413	\$502	-\$89	-20%
Medicare Transport Vol.									
Low	2,122	\$940	\$2,457	-\$1,517	-62%	\$511	\$1,366	-\$855	-62%
Medium	1,416	\$709	\$1,771	-\$1,062	-60%	\$446	\$961	-\$515	-54%
High	884	\$719	\$1,256	-\$569	-40%	\$406	\$731	-\$325	-44%
Very High	600	\$540	\$719	-\$179	-24%	\$367	\$473	-\$106	-22%
Ownership Category									
Non-Profit	1,492	\$810	\$1,784	-\$986	-54%	\$465	\$930	-\$465	-44%
For Profit/Unknown	950	\$640	\$1,413	-\$773	-55%	\$364	\$512	-\$148	-29%
Government	2,381	\$579	\$2,029	-\$1,260	-59%	\$464	\$1,266	-\$802	-63%
Service Area Pop. Density									
Urban	2,585	\$717	\$1,636	-\$919	-56%	\$393	\$865	-\$472	-55%
Rural	1,388	\$809	\$1,525	-\$1,816	-56%	\$453	\$930	-\$477	-50%
Super Rural	1,050	\$870	\$2,388	-\$1,418	-59%	\$628	\$1,340	-\$712	-53%
Public Safety									
Yes	2,302	\$788	\$2,280	-\$1,492	-65%	\$418	\$1,369	-\$951	-69%
No	2,721	\$802	\$1,476	-\$676	-46%	\$459	\$883	-\$424	-33%

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Table X - Ground Ambulance Margins
Medicare Ground Ambulance Data Collection System (GADCS)
Created by PWW Advisory Group, January 2025

	N	Mean				Median			
		Revenue	Cost	\$ Shortfall	% Shortfall	Revenue	Cost	\$ Shortfall	% Shortfall
All NPIs	5,000	\$1,147	\$2,673	-\$1,526	-57%	\$629	\$1,340	-\$711	-53%
Provider vs. Supplier Status									
Suppliers	4,600	\$1,145	\$2,777	-\$1,632	-59%	\$629	\$1,409	-\$780	-55%
Providers	350	\$1,175	\$1,299	-\$124	-10%	\$645	\$768	-\$123	-20%
Medicare Transport Vol.									
Low	2,101	\$1,425	\$3,652	-\$2,227	-61%	\$754	\$1,580	-\$826	-62%
Medium	1,416	\$1,021	\$2,554	-\$1,533	-60%	\$641	\$1,279	-\$638	-54%
High	884	\$992	\$1,711	-\$719	-42%	\$531	\$1,032	-\$501	-49%
Very High	600	\$699	\$946	-\$247	-26%	\$466	\$608	-\$142	-23%
Ownership Category									
Non-Profit	1,470	\$1,139	\$2,438	-\$1,299	-53%	\$602	\$1,141	-\$539	-43%
For Profit/Unknown	932	\$801	\$1,788	-\$987	-55%	\$461	\$910	-\$449	-24%
Government	2,398	\$1,276	\$3,127	-\$1,851	-59%	\$693	\$1,609	-\$916	-60%
Service Area Pop. Density									
Urban	2,565	\$1,040	\$2,451	-\$1,381	-57%	\$545	\$1,227	-\$682	-58%
Rural	1,366	\$1,130	\$2,549	-\$1,419	-58%	\$645	\$1,224	-\$579	-47%
Super Rural	1,050	\$1,431	\$3,505	-\$2,074	-59%	\$849	\$1,629	-\$780	-54%
Public Safety									
Yes	2,285	\$1,233	\$3,510	-\$2,277	-60%	\$641	\$2,050	-\$1,409	-69%
No	2,715	\$1,074	\$1,970	-\$896	-45%	\$618	\$928	-\$310	-23%

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Table X - Ground Ambulance Margins
Medicare Ground Ambulance Data Collection System (GADCS)
Created by PWW Advisory Group, January 2025

Here's the financial story of America's ambulance services, in two columns

	\$ Shortfall	% Shortfall
All NPIs	-\$715	-53%
Provider vs. Supplier Status		
Suppliers	-\$780	-55%
Providers	-\$123	-20%
Medicare Transport Vol.		
Low	-\$1,228	-62%
Medium	-\$738	-54%
High	-\$325	-44%
Very High	-\$142	-23%
Ownership Category		
Non-Profit	-\$465	-43%
For Profit/Unknown	-\$148	-24%
Government	-\$802	-63%
Service Area Pop. Density		
Urban	-\$472	-55%
Rural	-\$477	-50%
Super Rural	-\$712	-53%
Public Safety		
Yes	-\$1,409	-69%
No	-\$310	-23%

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Table X

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- PWW's Table X shows revenue shortfalls in the following ranges:
 - Median **per-response** shortfall range:
 -\$106 to -\$951
 -22% to -69%
 - Hardest hit: low-volume and public safety-based services

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Table X

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- PWW's Table X shows revenue shortfalls in the following ranges:
 - Median **per-transport** shortfall range:
 - \$142 to -\$1,409
 - 23% to -69%
 - Hardest hit: low volume and public-safety based services

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The average revenue **shortfall** for all ambulance suppliers is **57%** for every transport performed.

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Bonus: Table Z

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Table Z

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- PWW also created Table Z, which shows costs compared to Medicare reimbursement for the average transport

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Table Z - Medicare Ambulance Fee Schedule Insufficiency
Medicare Ground Ambulance Data Collection System (GADCS)
Created by PWW Advisory Group, January 2025

	Average Medicare Payment (2,3,4)	Per Transport			
		Cost	% Medicare Shortfall	Cost	% Medicare Shortfall
All NPIs	\$208.89	\$2,673	-92%	\$1,340	-79%
Provider vs. Supplier Status					
Suppliers	\$208.89	\$2,777	-92%	\$1,409	-77%
Providers	\$208.89	\$1,298	-84%	\$768	-63%
Medicare Transport Vol.					
Low	\$208.89	\$3,652	-94%	\$1,990	-83%
Medium	\$208.89	\$2,354	-91%	\$1,379	-78%
High	\$208.89	\$1,711	-88%	\$1,032	-68%
Very High	\$208.89	\$946	-82%	\$608	-71%
Ownership Category					
Non-Profit	\$208.89	\$2,438	-91%	\$1,141	-71%
For Profit/Unknown	\$208.89	\$1,788	-88%	\$930	-56%
Government	\$208.89	\$5,127	-96%	\$1,899	-89%
Service Area Pop. Density					
Urban	\$208.89	\$2,405	-91%	\$1,227	-72%
Rural	\$208.89	\$2,148	-89%	\$1,214	-70%
Super Rural	\$208.89	\$3,505	-94%	\$1,899	-89%
Public Safety					
Yes	\$208.89	\$1,510	-88%	\$2,090	-84%
No	\$208.89	\$1,970	-90%	\$909	-56%

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Table Z - Medicare Ambulance Fee Schedule Insufficiency
Medicare Ground Ambulance Data Collection System (GADCS)
Created by PWW Advisory Group, January 2025

Here's the story of the complete insufficiency of the Medicare Ambulance Fee Schedule

	Median % Medicare Shortfall
All NPIs	-79%
Provider vs. Supplier Status	
Suppliers	-77%
Providers	-63%
Medicare Transport Vol.	
Low	-83%
Medium	-78%
High	-68%
Very High	-71%
Ownership Category	
Non-Profit	-71%
For Profit/Unknown	-56%
Government	-89%
Service Area Pop. Density	
Urban	-72%
Rural	-70%
Super Rural	-89%
Public Safety	
Yes	-84%
No	-56%

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GADCS “Head Scratchers”

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Volunteer Labor

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- “17% of for-profit organizations used volunteer labor”
 - Potentially due to for-profit organizations reporting students, trainees, etc. as volunteer labor

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Volunteer Labor

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- Incidentally, while 61% of non-profit ambulance services reported using some volunteer labor...
 - ...only 0.5% of all ambulance service labor hours were provided by volunteers

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Selective Billing

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- One in five organizations reported that they did not always bill patients in one or more payer categories
 - This demonstrates selective billing by payer
 - These most often included VA and workers' comp payers

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Overall Payment Rate

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- Ambulances services got paid on only 80% of their ambulance transports
 - The report indicates that some claims were likely still being adjudicated after the reporting period ended, so “the 80 percent overall result should be viewed as a lower bound”

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Overall Payment Rate

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- It may be true that payment on some claims trickled in after ambulance services completed their reporting...
 - But, it is also just as true that some claims were recouped by payers after the reporting period

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"Cost by Ownership Type"

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- "There was no statistically significant differences in total cost per service by ownership type"

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Table 6.1. Summary Table of Unadjusted Total Cost Per Service

	Total Cost per Response			Total Cost per Transport			Total Cost per RVU		
	N	Mean	Median	N	Mean	Median	Mean	Median	
All NPs	5,023	\$1,845	\$959	5,000	\$2,673	\$1,340	\$1,624	\$811	
Provider vs. supplier status									
Suppliers	4,673	\$1,908	\$998	4,650	\$2,777	\$1,409	\$1,689	\$851	
Providers	350	\$1,031	\$592	350	\$1,289	\$798	\$768	\$529	
Medicare transport volume									
Low	2,123	\$2,457	\$1,366	2,101	\$3,652	\$1,980	\$2,227	\$1,189	
Medium	1,416	\$1,771	\$961	1,418	\$2,554	\$1,379	\$1,498	\$811	
High	884	\$1,228	\$731	884	\$1,781	\$1,032	\$1,062	\$590	
Very high	600	\$719	\$473	600	\$946	\$608	\$640	\$449	
Ownership type									
Nonprofit	1,482	\$1,784	\$830	1,478	\$2,438	\$1,341	\$1,474		
For-profit	950	\$1,415	\$512	952	\$1,708	\$810			
Governmental	2,591	\$2,039	\$1,266	2,589	\$3,127	\$1,809			
Service area pop. density									
Urban	2,585	\$1,636	\$865	2,585	\$2,401	\$1,227	\$1,417		
Rural	1,388	\$1,825	\$898	1,366	\$2,549	\$1,224	\$1,543		
Rural small	1,050	\$2,388	\$1,340	1,050	\$3,565	\$1,829	\$2,192		
Public safety									
Yes	2,302	\$2,280	\$1,369	2,283	\$3,530	\$2,050	\$2,097	\$1,181	
No	2,721	\$1,478	\$683	2,716	\$1,870	\$928	\$1,226	\$573	

This table clearly shows that median cost per transport in for-profit agencies is 1/3 of that in government agencies

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Medicare Revenues

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- The average ambulance service has a Medicare payer mix of:
 - Medicare FFS = 25%
 - Medicare Advantage = 17%
- This is a GADCS Head-Scratcher because over 50% of all Medicare beneficiaries are enrolled in Medicare Advantage

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Payer Mix

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- 26% of ambulance services cannot break out their payer mix

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Practical Takeaways for EMS

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Advocate

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- Use these data to **advocate** for change
 - Improved Medicare reimbursement
 - Improved Medicaid reimbursement
 - Adequate commercial reimbursement
 - Changes in state laws
 - Local subsidies

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Advocate

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- Be active in your national and state associations
- State legislation has a large and growing impact in many areas
 - Ground ambulance balance billing
 - State Medicaid rates
 - Auto insurance and workers' comp payments

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Diversify Revenues

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- The report provides strong evidence that expenses outpace revenues for ambulance services in the U.S.
- Whether the Feds or states use this to raise Medicare and Medicaid rates remains to be seen

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Diversify Revenues

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- But, instead of waiting for rate increases, ambulance services must address sustainability on their own terms

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Diversify Revenues

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- Yes, CMS terminated ET3
- **But**, ambulance services can still bill or contract with commercial payers for non-transport services
 - More state laws require coverage for non-transport services
- **And**, more state Medicaid programs cover these services as well

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Diversify Revenues

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- Ambulance services can “sell” services directly to facilities, commercial payers, etc., such as CP/MIH services

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**EMS must
innovate its way
to sustainability**

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Innovate to Sustainability

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- Pre-dispatch disposition
- Tiered deployment
- Treatment without transport
- Telehealth
- Transport to alternate destinations

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Innovate to Sustainability

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- And two of the most impactful sustainability factors that EMS can address:
 - Response times
 - ED offload times

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Response/Offload Times

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- EMS largely has the power to click its heels on these two issues
- These two metrics cost enormous sums of money and have little, if any, clinical benefit

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Response Times

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- Ambulance response times simply do not change patient outcomes for the vast majority of cases
 - Yet this deployment model is the largest EMS cost driver

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Response Times

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- Shifting to clinical performance metrics – and population/subpopulation health measures – is more meaningful

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ED Offload Times

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- Ambulances must return to service promptly after arrival in the E.D.
 - Exception: cases where active, continuing care is medically required (data tell us that this is known to be a small %)
- This does not require being “released” or “permitted” by hospital staff to leave the ED

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ED Offload Times

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- **Yes**, ambulances can leave the ED and return to service even before hospital clinicians assume direct patient care in most cases
- **No**, this is **not**:
 - “Patient abandonment”
 - An EMTALA violation (that duty belongs to the **hospital**, not the ambulance service)

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What We Learned From the First CMS Ambulance Cost Report



Doug Wolfberg



Matt Zavatsky

PWW|AG

EMS/Mobile Healthcare
Transformative Solutions

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this

Certificate of Completion

is presented as evidence of completion, by the CAC, CACO, CAFO, CAPO whose signature and Certification Number appear below, of the NAAC® approved Continuing Education course entitled

PWW|AG - 2025 - What We Learned From the First CMS Ambulance Cost Report

**CEU Code: j2J0C7
CEU Units: 1.00**

I hereby certify that I have completed the continuing education training as represented on this certificate.

Signed: _____

NAAC® ID: _____

Jason J. Leet

Program Coordinator

01/21/25

Date of Training

Certificate is invalid without the signature and certification number of the attendee.