

*Attachment
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TO: Mayor Richard C. Irvin

FROM: Martin S. Lyons, Chief Financial Officer/City Treasurer
Gary Krientz, Fire Chief

DATE: November 3, 2020

SUBJECT:

Recommendation to Amend the Resident and Non-Resident Ambulance User fees.

PURPOSE:

Resolution R16-030 (attached) authorizes the Chief Financial Officer to amend ambulance user fees based on market analysis either using the Naperville rate study or other data at his/her discretion. Based on data provided by the City's third party billing agency, Andres medical, and based on new revenue sources under the Ground Emergency Medical Transport program through the state of Illinois, We are a new rate structure and analysis.

BACKGROUND:

Resolution R16-030 enabled the Chief Financial Officer to adjust ambulance rates as follows:

Section 4. The Chief Financial Officer/City Treasurer is empowered and hereby authorized to annual adjust the City's user fee rates for ambulance/paramedic services provided to nonresidents so as to equal the corresponding averages reported in the Naperville Survey for the preceding year. If the City of Naperville ceases to conduct the annual survey of ambulance services, the Chief Financial Officer/City Treasurer will adjust the City's user fee rates for ambulance/paramedic services provided to nonresidents by the same approximate percentage that the United States Department of Health and Human Services adjusts Medicare rates.

Andres Medical Billing Services has been providing the City with quality billing services for more than a decade and also provides these same services to many Illinois and non-Illinois fire/EMS providers. As such, Andres has a larger data base from which to draw than the Naperville Survey. Furthermore, Andres maintains detailed information on billing structures for these communities to validate any adjustments the City of Aurora would like to make in the coming years.

In late 2019 and early 2020 the State of Illinois, working with the Illinois Fire Chiefs Association (IFCA) enacted a new program involving the use of federal funding (Medicare/Medicaid) to subsidize/support Ground Emergency Medical Transport (GEMT) for local providers with residents that are unable to pay for transport services. The City completed all applications for this program and began receiving funds in 2020. Unfortunately, due to the structure of the City's ambulance billing rates, compared to the City's actual ambulance run costs, the City only received a fraction of the GEMT funding. The State of Illinois has advised that the only way to increase this funding level is to increase the rates used for the City's ambulance/medical transport. The City has

met with our billing provider to review GEMT data as well as regular ambulance billing data to devise a revised ambulance billing system.

DISCUSSION:

The 2020 Approved Budget included \$3.0 million in new revenues associated with the GEMT program highlighted above. As a new program, the City did not expect the receipt of revenues immediately in 2020, however by the end of the second quarter of 2020, the Fire Chief, through the IFCA explored any issues as to why City of Aurora reimbursements were well below the amount that should have occurred using our volume of calls times our cost estimates. As noted above, the state response was that the City rate structure did not allow them to provide further federal reimbursements than had been received, which is just under \$400,000 in 2020.

Raising resident and non-resident rates during a COVID pandemic would be a difficult process using our current structure and process for billing. This is mainly due to the City's current policy of balance billing for any fees not paid via Medicare or private insurance. The City has kept the resident rate much lower than surrounding communities in order to reduce the impact of this policy on lower income users.

In reviewing our rates and the rates of other Illinois communities we have found that Aurora rates are substantially below the average of other communities. Our research showed this was the case both for our comparable communities (used in bargaining situations and research) and for the entire list of customers served by Andres Medical Billing (Rate tables are attached). As noted in Attachment 2, both resident and non-resident billing rates are substantially below our comparable communities with an average difference of \$651.19 for non-resident rates and \$909.03 for resident rates. Attachment 3 shows a lower difference between the total average of all Andres Medical Billing rates, but this is due to the fact that such rates can vary in rural areas and due to some communities having lower rates and balance billing in the same way Aurora does currently. Attachment 4 is a listing of all of these fees for all communities as well there billing practice of balance billing/collections agency versus write off of unpaid amounts above insurance/Medicare.

We recommend increasing rates to our comparable community rate table as shown below and in the attached table.

Current Resident Rate - ALS	\$ 447.38
Recommended Resident Rate - ALS	\$1,743.38
Current Resident Rate - ALS2	\$ 647.53
Recommended Resident Rate - ALS2	\$1,763.38
Current Resident Rate - BLS	\$ 376.74
Recommended Resident Rate - BLS	\$1,723.38

Current Non-Resident Rate - ALS	\$1,107.03
Recommend Non-Resident Rate - ALS	\$1,743.38
Current Non-Resident Rate - ALS2	\$1,270.43
Recommended Non-Resident Rate - ALS2	\$1,763.38
Current Non-Resident Rate - BLS	\$ 899.12
Recommended Non-Resident Rate - BLS	\$1,723.38

Because of the size of this rate change, this increase is only recommended if we change our current policy of balance billing. A majority of communities do not balance bill their residential users and this is allowed because residents pay taxes and therefore may be treated differently than non-residents for billing purposes. Attachment 4 shows the detail of all communities in our study. As noted in the analysis in Attachment 2, if we change our internal policy to allow for the write-off of resident billing that is not covered by insurance or Medicare, the City will lose approximately \$200,000 annually. However, the change in rates will increase revenues by \$1,255,000 for a net increase in revenues of \$1,055,000. This increase still not cover our estimated costs for ambulance services, which is over \$2,000 per ambulance run. Please note that all fees are for transport services and therefore ambulance calls that do not involve transport do not involve the above fees. Staff is reviewing non-transport fees as many communities also charge for this service at a lower rate and will bring a recommendation back to the City Council in 2021.

The 2021 proposed budget includes this recommendation as follows:

2020 Budgeted Ambulance Billing Revenues - \$3,700,000
2021 Budgeted Ambulance Billing Revenues - \$4,700,000

2020 Budgeted GEMT Revenues - \$3,000,000
2021 Budgeted GEMT Revenues - \$2,000,000

If the City continues with our current rate structure, we will need to reduce the Ambulance Billing revenue back down by \$900,000 and will need to reduce the GEMT revenue by at least \$1,000,000 based on our rates and the collections thereof in 2020.

IMPACT STATEMENT:

The change in fee structure will provide a net benefit estimated at \$200,000 for users that have been balance billed in the past and increases General Fund revenues by an estimated \$1,055,000 all paid from private insurance or Medicare. Not changing this fee structure will result in a budget deficit for 2021 of \$1.9 million.

RECOMMENDATIONS:

It is recommended that the CFO make the changes in the City of Aurora ambulance billing rates as justified above and in accordance with Resolution R16-030.

cc: Finance Committee

City of Aurora Rate Analysis

Aurora Comparables

Attachment 2

	Average Charge Increase	Total Calls	Gross Charges	Average Collection Percentage	Potential Rev
NON					
Insurance	\$ 651.19	416	\$ 270,895.04	70%	\$ 189,626.53
Patient	\$ 651.19	112	\$ 72,933.28	10%	\$ 7,293.33
RES					
Insurance	\$ 909.03	1664	\$ 1,512,625.92	70%	\$ 1,058,838.14
Patient	\$ 909.03	1188	\$ 1,079,927.64	0%	\$ -
Total					\$ 1,255,758.00

Estimated Additional Revenue	\$ 1,255,758.00
Less RES payments	\$ (200,479.69)
	\$ 1,055,278.31

Rates			
	Current	Aurora Comparables Average	Difference
NON-RESIDEDNT			
ALS	\$1,107.03	\$1,743.38	\$ 636.35
ALS2	\$1,270.43	\$1,763.38	\$ 492.95
BLS	\$899.12	\$1,723.38	\$ 824.26
		Avg Increase	\$ 651.19
RESIDENT			
ALS	\$447.38	\$1,743.38	\$ 1,296.00
ALS2	\$647.53	\$1,763.38	\$ 1,115.85
BLS	\$376.74	\$1,723.38	\$ 1,346.64
		Avg Increase	\$ 909.03

City of Aurora Rate Analysis					
AMB Client Average					
					Attachment 3
	Average Charge Increase	Total Calls	Gross Charges	Average Collection Percentage	Potential Rev
NON					
Insurance	\$ 248.54	416	\$ 103,392.64	70%	\$ 72,374.85
Patient	\$ 248.54	112	\$ 27,836.48	10%	\$ 2,783.65
RES					
Insurance	\$ 445.84	1664	\$ 741,877.76	70%	\$ 519,314.43
Patient	\$ 445.84	1188	\$ 529,657.92	0%	\$ -
Total					\$ 594,472.93

Estimated
Additional
Revenue \$ 594,472.93
Less RES
payments \$ (200,479.69)
\$ 393,993.24

Rates			
NON	Current	AMB Client Average	
ALS	\$1,107.03	\$1,356.79	\$ 249.76
ALS2	\$1,270.43	\$1,449.15	\$ 178.72
BLS	\$899.12	\$1,216.26	\$ 317.14
		Avg Increase	\$ 248.54
RES			
ALS	\$447.38	\$1,207.63	\$ 760.25
ALS2	\$647.53	\$1,294.85	\$ 647.32
BLS	\$376.74	\$1,095.89	\$ 719.15
		Avg Increase	\$ 445.84

IL CLIENT EMS RATES

Attachment 4

Department/Organization	NON RESIDENT					RESIDENT				
	ALS	ALS2	BLS	Mileage	Billing	ALS	ALS2	BLS	Mileage	Billing
Algonquin-Lake in the Hills FD	\$1,200.00	\$1,200.00	\$1,200.00	\$16.00	collections	\$1,200.00	\$1,200.00	\$1,200.00	\$16.00	write off
Alsip	\$1,529.82	\$1,697.44	\$1,256.63	\$20.66	collections	\$1,311.20	\$1,485.26	\$983.45	\$20.66	collections
Alton	\$819.55	\$874.18	\$546.36	\$16.39	collections	\$819.55	\$874.18	\$546.36	\$16.39	collections
Arlington Heights FD	\$1,500.00	\$1,500.00	\$1,500.00	\$12.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$12.00	write off
Aurora City of	\$1,228.97	\$1,381.29	\$1,145.78	\$7.55	collections	\$462.10	\$668.82	\$389.13	\$7.55	collections
Barrington FD	\$1,125.00	\$1,285.00	\$1,000.00	\$15.00	balance bill	\$865.00	\$960.00	\$750.00	\$13.00	write off
Barrington Countryside	\$1,300.00	\$1,300.00	\$1,300.00	\$14.00	collections	\$1,300.00	\$1,300.00	\$1,300.00	\$14.00	write off
Bedford Park	\$1,100.00	\$1,400.00	\$750.00	\$15.00	balance bill	\$800.00	\$1,000.00	\$600.00	\$15.00	write off
Beecher Fire Protection	\$1,800.00	\$2,000.00	\$1,800.00	\$17.50	collections	\$1,800.00	\$2,000.00	\$1,800.00	\$17.50	balance bill
Bensenville FPD	\$2,800.00	\$2,800.00	\$2,800.00	\$16.00	collections	\$2,000.00	\$2,000.00	\$2,000.00	\$16.00	balance bill
Bethany FPD	\$1,000.00	\$1,000.00	\$1,000.00	\$7.69	collections	\$1,000.00	\$1,000.00	\$1,000.00	\$7.69	write off
Big Rock VFD	\$1,025.64	\$1,216.06	\$958.44	\$7.62	collections	\$825.64	\$1,016.06	\$758.44	\$7.62	collections
Bloomington FPD	\$1,200.00	\$1,700.00	\$850.00	\$15.00	collections	\$850.00	\$1,100.00	\$650.00	\$13.00	balance bill
Bourbonnais FD	\$1,800.00	\$1,800.00	\$1,800.00	\$30.00	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$30.00	balance bill
Braceville FPD			\$1,250.00	\$16.00	collections			\$1,000.00	\$16.00	balance bill
Bradley FD	\$1,648.00	\$1,751.00	\$1,545.00	\$20.60	collections	\$1,236.00	\$1,545.00	\$927.00	\$18.54	balance bill
Braidwood FPD	\$1,500.00	\$1,800.00	\$1,200.00	\$17.50	collections	\$1,400.00	\$1,400.00	\$1,000.00	\$15.00	balance bill
Calumet Park	\$900.00	\$1,000.00	\$700.00	\$15.00	collections	\$800.00	\$900.00	\$600.00	\$15.00	collections
Carol Stream FD	\$1,700.00	\$1,700.00	\$1,700.00	\$16.00	collections	\$1,700.00	\$1,700.00	\$1,700.00	\$16.00	write off
Carpentersville	\$1,650.00	\$2,100.00	\$1,275.00	\$16.00	collections	\$1,100.00	\$1,375.00	\$850.00	\$16.00	balance bill
Cary FPD	\$706.00	\$700.00	\$600.00	\$10.00	balance bill					
Channahon FPD	\$1,800.00	\$1,800.00	\$1,800.00	\$17.50	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$17.50	write off
Chatham FPD	\$976.57	\$1,070.99	\$892.76	\$14.00	collections	\$576.57	\$670.99	\$492.76	\$14.00	collections
Clarendon Hills	\$1,100.00	\$1,300.00	\$900.00	\$25.00	collections	\$850.00	\$1,000.00	\$750.00	\$10.00	collections
Columbia	\$1,270.00	\$1,325.00	\$1,020.00	\$13.00	collections	\$1,075.00	\$1,155.00	\$830.00	\$13.00	collections
Country Club Hills	\$956.67	\$1,038.09	\$844.13	\$16.87	balance bill	\$844.13	\$928.81	\$731.58	\$16.87	balance bill
Crescent-Iroquois EMS & AMB	\$1,550.00	\$1,800.00	\$1,350.00	\$27.00	collections	\$1,350.00	\$1,600.00	\$1,200.00	\$27.00	collections
Crete Fire Department	\$1,500.00	\$1,500.00	\$1,500.00	\$16.00	collections	\$1,300.00	\$1,300.00	\$1,300.00	\$15.00	collections
Crete Township FPD	\$1,650.00	\$1,650.00	\$1,650.00	\$17.50	collections	\$1,650.00	\$1,650.00	\$1,650.00	\$17.50	balance bill
Crystal Lake	\$1,016.75	\$1,132.23	\$887.29	\$10.63	collections	\$616.75	\$732.23	\$487.29	\$10.46	collections
Darien-Woodridge FPD	\$1,650.00	\$1,650.00	\$1,650.00	\$25.00	collections	\$1,650.00	\$1,650.00	\$1,650.00	\$25.00	write off
DeKalb	\$1,800.00	\$1,800.00	\$1,800.00	\$25.00	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$25.00	collections
Des Plaines	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	write off
Downers Grove	\$1,194.00	\$1,269.00	\$871.00	\$13.00	collections	\$954.00	\$1,031.00	\$715.00	\$13.00	balance bill
Duffy-Baier-Snedecor	\$1,000.00	\$1,300.00	\$800.00	\$17.00	collections	\$1,000.00	\$1,300.00	\$800.00	\$17.00	collections
Dwight	\$1,800.00	\$1,900.00	\$1,350.00	\$35.00	collections	\$1,500.00	\$1,700.00	\$1,250.00	\$35.00	write off
East Dubuque	\$620.00	\$670.00	\$570.00	\$15.00	collections	\$620.00	\$670.00	\$570.00	\$15.00	collections
East Dundee & Countryside FD	\$3,600.00	\$3,600.00	\$2,900.00	\$15.00	collections	\$3,600.00	\$3,600.00	\$2,900.00	\$15.00	balance bill
East Joliet FPD	\$1,800.00	\$1,800.00	\$180.00	\$30.00	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$30.00	write off
East Peoria FD	\$1,594.56	\$1,694.56	\$1,408.65	\$13.00	collections	\$1,594.56	\$1,694.56	\$1,408.65	\$13.00	write off
Elburn Ambulance Service	\$1,200.00	\$1,300.00	\$1,000.00	\$15.00	collections	\$900.00	\$1,000.00	\$800.00	\$12.00	collections
Elgin FD	\$1,850.00	\$1,850.00	\$1,850.00	\$15.00	collections	\$1,850.00	\$1,850.00	\$1,850.00	\$15.00	write off
Elk Grove Rural	\$1,500.00	\$1,500.00	\$1,500.00	\$14.00	collections	\$1,200.00	\$1,200.00	\$1,200.00	\$12.00	balance bill
Elk Grove Village FD	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	write off	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	write off
Evanston FD	\$1,500.00	\$1,500.00	\$1,500.00	\$10.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$10.00	write off
Farina	\$900.00	\$1,100.00	\$800.00	\$15.00	collections	\$800.00	\$1,000.00	\$700.00	\$15.00	balance bill
Flossmoor	\$1,300.00	\$1,500.00	\$1,100.00	\$10.00	collections	\$1,300.00	\$1,500.00	\$1,100.00	\$10.00	balance bill
Fox River Grove FD	\$1,300.00	\$1,300.00	\$1,300.00	\$14.00	collections	\$1,300.00	\$1,300.00	\$1,300.00	\$14.00	write off
Frankfort FPD	\$1,800.00	\$1,800.00	\$1,800.00	\$17.00	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$17.00	write off
Franklin Grove FPD			\$650.00	\$15.00	collections			\$550.00	\$15.00	collections
Freeport	\$1,200.00	\$1,200.00	\$1,200.00	\$14.00	collections	\$850.00	\$850.00	\$850.00	\$14.00	collections
Freeport Rural	\$700.00	\$800.00	\$600.00	\$15.00	collections	\$700.00	\$800.00	\$600.00	\$15.00	collections
Fulton FPD	\$800.00	\$800.00	\$475.00	\$7.34	collections	\$750.00	\$675.00	\$450.00	\$7.34	collections
Glen Carbon FPD	\$875.00	\$1,000.00	\$625.00	\$10.50	collections	\$587.00	\$850.00	\$495.00	\$10.50	collections
Granite City	\$875.00	\$1,000.00	\$625.00	\$10.50	collections	\$587.00	\$850.00	\$495.00	\$10.50	collections
Gurnee	\$1,361.00	\$1,504.30	\$1,217.77	\$14.31	collections	\$1,361.00	\$1,504.30	\$1,217.77	\$14.31	write off
Hanover Park	\$1,100.00	\$1,350.00	\$900.00	\$15.00	collections	\$1,100.00	\$1,350.00	\$900.00	\$15.00	collections
Harlem Roscoe FPD	\$1,100.00	\$1,100.00	\$1,100.00	\$13.00	collections					
Harre Hamilton County Amb	\$800.00	\$800.00	\$500.00	\$8.25	collections	\$800.00	\$800.00	\$500.00	\$8.25	collections
Harvard FPD	\$1,400.00	\$1,400.00	\$1,400.00	\$25.00	collections	\$1,400.00	\$1,400.00	\$1,400.00	\$25.00	write off
Hazel Crest	\$700.00	\$700.00	\$500.00	\$16.00	collections	\$429.05	\$589.07	\$361.31	\$16.00	balance bill
Hebron-Alden-Greenwood FD	\$800.00	\$900.00	\$700.00	\$11.00	collections	\$700.00	\$800.00	\$600.00	\$11.00	collections
Hinckley FPD	\$900.00	\$1,000.00	\$800.00	\$7.00	collections	\$440.00	\$600.00	\$390.00	\$7.00	write off
Hinsdale	\$1,000.00	\$1,300.00	\$900.00	\$25.00	collections	\$850.00	\$1,000.00	\$650.00	\$10.00	collections
Hoffman Estates FD	\$1,500.00	\$1,500.00	\$1,500.00	\$10.92	collections	\$1,250.00	\$1,250.00	\$1,250.00	\$8.32	write off
Homer Township FPD	\$2,074.42	\$2,074.42	\$2,074.42	\$32.75	collections	\$2,074.42	\$2,074.42	\$2,074.42	\$32.75	write off
Hometown FPD	\$2,500.00	\$2,500.00	\$2,500.00	\$15.00	collections	\$2,500.00	\$2,500.00	\$2,500.00	\$15.00	balance bill
Huntley FPD	\$1,200.00	\$1,200.00	\$1,200.00	\$15.00	collections	\$1,200.00	\$1,200.00	\$1,200.00	\$15.00	write off

IMPACT Medical Transport	\$1,800.00	\$2,600.00	\$1,450.00	\$28.25	collections	\$1,800.00	\$2,600.00	\$1,450.00	\$28.25	collections
Joliet	\$1,900.00	\$2,000.00	\$1,800.00	\$18.00	collections	\$1,900.00	\$2,000.00	\$1,800.00	\$18.00	write off
Kimmunity-Alma FPD	\$455.00	\$455.00	\$350.00	\$8.50	collections	\$455.00	\$455.00	\$350.00	\$8.50	write off
LaGrange FD	\$1,000.00	\$1,000.00	\$1,000.00	\$15.00	collections	\$1,000.00	\$1,000.00	\$1,000.00	\$15.00	write off
LaGrange Park FD	\$1,200.00	\$1,200.00	\$800.00	\$15.00	collections	\$800.00	\$800.00	\$500.00	\$15.00	collections
Lake Egypt	\$900.00	\$1,100.00	\$700.00	\$15.00	collections	\$900.00	\$1,100.00	\$700.00	\$15.00	write off
Lake Forest	\$987.48	\$1,088.92	\$854.08	\$7.27	collections	\$812.10	\$919.98	\$704.07	\$7.27	collections
Lake Villa FPD	\$600.00	\$750.00	\$550.00	\$10.00	collections	\$500.00	\$650.00	\$450.00	\$10.00	balance bill
Lake Zurich Rescue - Village	\$1,350.00	\$1,350.00	\$1,350.00	\$12.00	collections	\$1,200.00	\$1,200.00	\$1,200.00	\$12.00	write off
Lake Zurich Rescue - District	\$1,350.00	\$1,350.00	\$1,350.00	\$12.00	collections	\$1,200.00	\$1,200.00	\$1,200.00	\$12.00	write off
Lansing Police & FD	\$950.00	\$1,100.00	\$750.00	\$15.00	collections	\$800.00	\$1,000.00	\$700.00	\$15.00	collections
Lemont FPD	\$1,650.00	\$1,650.00	\$1,650.00	\$16.00	collections	\$1,650.00	\$1,650.00	\$1,650.00	\$16.00	write off
Libertyville	\$1,200.00	\$1,300.00	\$1,100.00	\$11.00	collections	\$850.00	\$950.00	\$750.00	\$11.00	balance bill
Limestone	\$1,800.00	\$1,800.00	\$1,800.00	\$20.00	collections	\$1,700.00	\$1,700.00	\$1,700.00	\$15.00	collections
Lincolnshire-Riverwoods FD	\$1,900.00	\$1,900.00	\$1,900.00	\$20.00	collections	\$1,050.00	\$1,150.00	\$950.00	\$10.00	write off
Lisle-Woodridge	\$1,650.00	\$1,650.00	\$1,650.00	\$15.00	collections	\$1,650.00	\$1,650.00	\$1,650.00	\$15.00	write off
Litchfield, City Of	\$800.00	\$1,200.00	\$750.00	\$12.00	collections	\$650.00	\$1,000.00	\$600.00	\$12.00	collections
Little Rock-Fox	\$1,900.00	\$1,900.00	\$1,900.00	\$20.00	collections	\$1,900.00	\$1,900.00	\$1,900.00	\$20.00	write off
Lockport Township FPD	\$1,500.00	\$1,800.00	\$1,200.00	\$17.50	collections	\$1,500.00	\$1,800.00	\$1,200.00	\$17.50	write off
Lomax Ambulance Service	\$1,025.00	\$1,325.00	\$825.00	\$15.00	collections	\$1,025.00	\$1,325.00	\$825.00	\$15.00	collections
Lombard	\$1,900.00	\$1,900.00	\$1,900.00	\$16.00	collections	\$1,600.00	\$1,600.00	\$1,600.00	\$15.00	write off
Lovington Community Ambulance	\$600.00	\$600.00	\$500.00	\$12.00	balance bill	\$600.00	\$600.00	\$500.00	\$12.00	balance bill
Lyons	\$1,200.00	\$1,400.00	\$1,000.00	\$15.00	collections	\$700.00	\$800.00	\$600.00	\$15.00	balance bill
Malta FPD	\$1,200.00	\$1,400.00	\$1,000.00	\$12.00	collections	\$1,000.00	\$1,100.00	\$800.00	\$12.00	balance bill
Manteno Community FPD	\$1,800.00	\$1,800.00	\$1,800.00	\$30.00	collections	\$1,200.00	\$1,200.00	\$1,200.00	\$30.00	balance bill
Martinton Fire Protection			\$300.00	\$7.00	collections			\$300.00	\$7.00	collections
Maryville	\$1,050.00	\$1,200.00	\$850.00	\$14.00	collections	\$850.00	\$1,000.00	\$700.00	\$14.00	collections
Mascoutah	\$1,000.00	\$1,000.00	\$900.00	\$13.00	collections	\$800.00	\$800.00	\$700.00	\$13.00	collections
Matteson FD	\$1,800.00	\$1,800.00	\$1,800.00	\$10.00	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$10.00	write off
Maywood FD			\$700.00	\$15.00	collections			\$500.00	\$15.00	balance bill
Mazon Verona Kinsman			\$1,500.00	\$15.00	collections			\$1,500.00	\$15.00	write off
McHenry Township FD	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	balance bill	\$1,400.00	\$1,400.00	\$1,400.00	\$15.00	balance bill
Merriquette Park			\$1,000.00	\$20.00	collections			\$850.00	\$20.00	collections
Minooka FPD	\$1,800.00	\$1,800.00	\$1,800.00	\$17.50	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$17.50	write off
Mokena FPD	\$2,000.00	\$2,000.00	\$2,000.00	\$30.00	collections	\$2,000.00	\$2,000.00	\$2,000.00	\$30.00	write off
Monee FPD	\$1,300.00	\$1,300.00	\$1,300.00	\$15.00	collections	\$900.00	\$900.00	\$900.00	\$15.00	balance bill
Monroe County	\$1,450.00	\$1,700.00	\$1,200.00	\$15.00	collections	\$1,250.00	\$1,500.00	\$1,000.00	\$15.00	collections
Montgomery FPD	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	collections	\$900.00	\$900.00	\$900.00	\$15.00	write off
Morris Fire Protection	\$1,800.00	\$2,000.00	\$1,600.00	\$15.00	collections	\$1,700.00	\$1,900.00	\$1,500.00	\$15.00	balance bill
Mount Prospect-Village Of	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$15.00	write off
Mundelein FD	\$1,201.70	\$1,403.78	\$1,130.38	\$11.00	collections	\$801.70	\$1,003.78	\$730.38	\$11.00	write off
Naperville	\$1,966.91	\$1,966.91	\$1,966.91	\$15.45	collections	\$1,966.91	\$1,966.91	\$1,966.91	\$15.45	write off
Nauvoo Fire Prot Dist	\$1,025.00	\$1,325.00	\$825.00	\$15.00	collections	\$1,025.00	\$1,325.00	\$825.00	\$15.00	collections
New Athens	\$1,150.00	\$1,150.00	\$925.00	\$11.00	collections	\$1,125.00	\$1,125.00	\$900.00	\$16.00	collections
New Baden	\$1,155.00	\$1,205.00	\$1,050.00	\$19.00	collections	\$955.00	\$905.00	\$750.00	\$19.00	collections
New Lenox Fire & AD	\$1,800.00	\$2,000.00	\$1,600.00	\$17.50	collections	\$1,800.00	\$2,000.00	\$1,600.00	\$17.50	write off
North Aurora FPD	\$1,200.00	\$1,350.00	\$1,000.00	\$12.00	collections	\$1,050.00	\$1,150.00	\$850.00	\$12.00	write off
North Palos	\$1,800.00	\$2,300.00	\$1,500.00	\$16.00	collections	\$1,200.00	\$1,500.00	\$2,000.00	\$16.00	write off
Northern Edgar County	\$900.00	\$1,200.00	\$750.00	\$20.00	balance bill	\$900.00	\$1,200.00	\$750.00	\$20.00	balance bill
Northwest Homer FPD	\$1,100.00	\$1,200.00	\$1,000.00	\$14.00	balance bill	\$900.00	\$1,000.00	\$800.00	\$12.00	balance bill
Northwestern Area Ambulance	\$650.00	\$650.00	\$450.00	\$10.00	balance bill	\$550.00	\$550.00	\$350.00	\$8.00	balance bill
Nunda Rural FD	\$1,200.00	\$1,200.00	\$1,000.00	\$15.00	collections	\$1,200.00	\$1,200.00	\$1,000.00	\$15.00	collections
Oak Brook Village Of	\$1,800.00	\$1,800.00	\$1,800.00	\$19.00	collections	\$1,600.00	\$1,600.00	\$1,600.00	\$19.00	collections
Oak Lawn FD	\$1,700.00	\$1,700.00	\$1,700.00	\$20.00	collections	\$1,700.00	\$1,700.00	\$1,700.00	\$20.00	write off
Oak Park	\$1,909.62	\$1,909.62	\$1,909.62	\$15.91	collections	\$1,485.26	\$1,485.26	\$1,485.26	\$15.91	write off
Oregon FPD	\$950.00	\$1,200.00	\$850.00	\$15.00	balance bill	\$850.00	\$1,000.00	\$750.00	\$14.00	balance bill
Oswego FPD	\$1,500.00	\$1,500.00	\$1,500.00	\$16.00	balance bill	\$1,500.00	\$1,500.00	\$1,500.00	\$16.00	write off
Palatine FD (Village)	\$1,032.00	\$1,032.00	\$1,032.00	\$8.00	collections	\$774.00	\$774.00	\$774.00	\$8.00	write off
Palatine Rural FD	\$1,500.00	\$1,800.00	\$1,200.00	\$16.00	collections	\$1,200.00	\$1,400.00	\$1,000.00	\$16.00	balance bill
Palos Fire Protection District	\$1,648.00	\$1,648.00	\$1,648.00	\$16.48	collections	\$1,030.00	\$1,030.00	\$1,030.00	\$16.48	balance bill
Palos Heights Fire Protection	\$2,000.00	\$2,000.00	\$2,000.00	\$15.00	collections	\$2,000.00	\$2,000.00	\$2,000.00	\$15.00	collections
Park Forest FD	\$800.00	\$900.00	\$700.00	\$12.50	collections	\$525.00	\$725.00	\$425.00	\$12.50	write off
Plainfield FD	\$1,800.00	\$1,800.00	\$1,800.00	\$17.50	collections	\$1,800.00	\$1,800.00	\$1,800.00	\$17.50	write off
Prospect Heights	\$1,300.00	\$1,300.00	\$1,300.00	\$10.00	balance bill	\$1,300.00	\$1,300.00	\$1,300.00	\$10.00	write off
Roberts Park FPD	\$1,650.00	\$2,100.00	\$1,275.00	\$16.00	collections	\$1,500.00	\$1,900.00	\$1,150.00	\$16.00	write off
Rockford	\$1,500.00	\$1,500.00	\$1,500.00	\$19.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$19.00	write off
Rockton FPD	\$1,300.00	\$1,300.00	\$1,300.00	\$15.00	balance bill	\$750.00	\$750.00	\$750.00	\$15.00	write off
Rolling Meadows FD	\$1,500.00	\$1,500.00	\$1,500.00	\$10.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$10.00	write off
Romeoville FD	\$1,400.00	\$1,400.00	\$1,400.00	\$15.00	collections	\$1,400.00	\$1,400.00	\$1,400.00	\$15.00	write off
Sandoval FPD	\$455.00	\$500.00	\$350.00	\$7.00	collections	\$400.00	\$450.00	\$350.00	\$7.00	write off
Sandwich Community FPD	\$2,000.00	\$2,000.00	\$1,500.00	\$20.00	collections	\$1,400.00	\$1,400.00	\$1,200.00	\$20.00	collections
Somonauk FD	\$1,500.00	\$1,500.00	\$1,500.00	\$20.00	collections	\$600.00	\$600.00	\$600.00	\$15.00	collections

South Beloit FD	\$1,024.00	\$1,024.00	\$1,024.00	\$12.00	collections	\$816.00	\$816.00	\$816.00	\$12.00	collections
South Elgin FD	\$1,400.00	\$1,600.00	\$1,200.00	\$10.00	collections	\$1,400.00	\$1,600.00	\$1,200.00	\$10.00	write off
Spring Grove FPD	\$1,250.00	\$1,500.00	\$1,000.00	\$12.00	balance bill	\$1,250.00	\$1,500.00	\$1,000.00	\$12.00	balance bill
Staunton Area Ambulance Service	\$1,050.00	\$1,150.00	\$900.00	\$15.00	collections	\$1,050.00	\$1,150.00	\$900.00	\$15.00	collections
Steger Estates	\$1,500.00	\$1,500.00	\$1,500.00	\$10.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$10.00	write off
Streamwood FD	\$725.00	\$975.00	\$625.00	\$10.50	collections	\$461.85	\$668.47	\$388.93	\$7.62	write off
Sugar Grove FPD	\$1,500.00	\$1,500.00	\$1,500.00	\$12.00	collections	\$1,500.00	\$1,500.00	\$1,500.00	\$12.00	write off
Sycamore FD	\$1,720.00	\$1,720.00	\$1,720.00	\$14.00	collections	\$1,720.00	\$1,720.00	\$1,720.00	\$13.00	write off
Tri-City	\$1,744.00	\$1,853.00	\$1,471.00	\$18.00	collections	\$1,526.00	\$1,678.00	\$1,373.00	\$17.50	collections
Tri-State FPD	\$1,600.00	\$1,600.00	\$1,600.00	\$17.00	collections	\$1,200.00	\$1,200.00	\$900.00	\$15.00	balance bill
The Troy FPD	\$1,000.00	\$1,200.00	\$625.00	\$15.00	collections	\$800.00	\$875.00	\$580.00	\$15.00	balance bill
Troy FPD	\$1,900.00	\$1,900.00	\$1,900.00	\$17.50	collections	\$1,900.00	\$1,900.00	\$1,900.00	\$17.50	balance bill
Wauconda FPD	\$1,550.00	\$1,600.00	\$1,350.00	\$14.00	balance bill	\$1,250.00	\$1,300.00	\$1,050.00	\$14.00	balance bill
Waukegan FD	\$1,400.00	\$1,600.00	\$1,200.00	\$15.00	collections	\$1,200.00	\$1,400.00	\$1,000.00	\$15.00	collections
West Peoria			\$500.00	\$10.00	collections			\$500.00	\$10.00	collections
Western Springs FD	\$1,000.00	\$1,100.00	\$1,000.00	\$15.00	collections	\$700.00	\$800.00	\$700.00	\$15.00	write off
Westmont FD	\$1,550.00	\$1,550.00	\$1,550.00	\$18.00	collections	\$1,550.00	\$1,550.00	\$1,550.00	\$18.00	write off
Wheeling	\$1,195.31	\$1,301.01	\$1,042.28	\$15.11	collections	\$1,074.76	\$1,179.73	\$942.26	\$15.11	collections
Wilmette FD	\$550.00	\$700.00	\$450.00	\$7.50	collections	\$550.00	\$700.00	\$450.00	\$7.50	collections
Wilmington FPD	\$1,200.00	\$1,400.00	\$1,000.00	\$15.00	collections	\$1,000.00	\$1,200.00	\$800.00	\$15.00	write off
Win-Bur-Sew Fire District	\$950.00	\$950.00	\$950.00	\$13.00	balance bill	\$850.00	\$850.00	\$850.00	\$13.00	balance bill
Winnetka FD (Kennilworth)	\$850.00	\$850.00	\$650.00	\$12.00	collections	\$675.00	\$675.00	\$525.00	\$12.00	collections
Winthrop Harbor FD	\$1,200.00	\$1,200.00	\$1,000.00	\$10.00	*	\$1,200.00	\$1,200.00	\$1,000.00	\$10.00	*
Zion FD	\$1,800.00	\$2,000.00	\$1,500.00	\$25.00	collections	\$1,800.00	\$2,000.00	\$1,500.00	\$25.00	write off
Averages	\$1,356.79	\$1,449.15	\$1,216.26	\$15.36		\$1,207.63	\$1,294.85	\$1,095.89	\$14.91	

*Write off for Village Residents; Collections for District Non Residents & Residents