
Guide to Wisconsin Hospitals

Fiscal Year 2024

October 2025

The ***Guide to Wisconsin Hospitals, Fiscal Year 2024***, presents information on hospital finances, services, utilization and staffing. The data for this report was taken from the FY 2023 and FY 2024 Hospital Fiscal Surveys and the FY 2023 and FY 2024 Annual Survey of Hospitals. Under State law (Chapter 153, Wisconsin Statutes), WHA Information Center is responsible for collecting and disseminating Wisconsin hospital and freestanding ambulatory surgery center data.

This publication is not an exhaustive compilation of all data collected through the surveys. Readers desiring additional financial, service, utilization, or staffing information on a specific hospital should contact the WHA Information Center regarding the availability and cost of specific data requests.

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INTRODUCTION

The ***Guide to Wisconsin Hospitals, Fiscal Year 2024***, presents selected descriptive financial, services, utilization, and staffing data about individual Wisconsin hospitals. It also provides summary and trend information for selected aggregate data.

The report is based on data submitted to the WHA Information Center on the Fiscal Year (FY) 2023 Hospital Fiscal Survey, the Fiscal Year (FY) 2024 Hospital Fiscal Survey, the FY 2023 Annual Survey of Hospitals and the FY 2024 Annual Survey of Hospitals by general medical-surgical (GMS) hospitals, long-term acute care hospitals (LTAC), psychiatric (psych) hospitals, state-operated mental health (state) institutes, and rehabilitation (rehab) hospitals. Data from Veterans Affairs hospitals are collected on a voluntary basis but are not included in this report, nor are data from hospitals that submitted partial-year data.

Types of Hospitals

General medical-surgical (GMS) hospitals (140 in FY 2024) provide diagnostic and therapeutic services to patients for a variety of medical and surgical conditions.

Critical Access Hospitals (CAHs) (58 in FY 2024) are GMS facilities that provide 24-hour emergency care, inpatient, outpatient, and swing-bed services. Many also provide obstetric services. Under the Wisconsin Rural Hospital Flexibility Program – a Medicare program – hospitals located in rural counties, or rural areas of urban counties, may be certified as CAHs if they meet eligibility conditions. Rural CAH applicants must be 35 miles from another hospital; if closer, they must be declared a “necessary provider of health care services” according to state plan criteria. They are limited to 25 acute-care beds. Length of stay for acute-care patients is limited to an annual 96-hour average per patient. If further inpatient care is needed, patients are generally transferred to contractually established referral hospitals. CAHs provide first-line emergency and community-integrated health care. Hospitals certified as CAHs are noted as such in Section VII (Individual Hospital Tables), and in Appendix 5 (Hospital Index).

Specialty hospitals provide services to specific categories of patients. In Wisconsin, specialty hospitals include the following:

- Long-Term Acute Care (LTAC) hospitals (4 in FY 2024) focus on patients who, on average, stay more than 25 days. They specialize in treating patients who may have more than one serious condition, but who may improve with time and care, and return home.
- Psychiatric hospitals (14 in FY 2024) provide diagnostic and therapeutic services to patients with mental or emotional disorders.
- State-operated mental health institutes (2 in FY 2024) provide comprehensive and intensive diagnostic, therapeutic, and support services to patients with unusually complex or difficult mental, emotional, or developmental disorders.

- Rehabilitation hospitals (8 in FY 2024) provide a comprehensive array of restoration services for the physically disabled and all support services necessary to help them attain their maximum level of functioning.
- Veterans Affairs hospitals provide diagnostic and therapeutic services to armed forces veterans only. Because they are exempt from state data collection mandates, these facilities are not included in this report.

Control of Hospitals

Different types of organizations own and control the policies and operations of Wisconsin hospitals. Of the 168 non-federal hospitals that provided full-year data to the FY 2024 Annual Survey of Hospitals, 138 are nongovernmental, not-for-profit entities, owned either by a religious organization (25) or by some other not-for-profit corporation (113). Three hospitals are state-operated and six are county-operated. Twenty one hospitals (eight GMS, four LTAC, six rehabilitation, and three psychiatric) are investor-owned, for-profit facilities.

Location of Hospitals

Sixty-three of the state's 72 counties have at least one GMS hospital. Thirty-five counties have two or more GMS hospitals. Milwaukee County has the most, with 14. Waukesha County has ten GMS hospitals. Brown County, Dane County, Outagamie County, Rock County, St. Croix County, and Winnebago County have four GMS hospitals each.

LTAC hospitals are located in three counties, psychiatric hospitals are located in seven counties, rehabilitation hospitals are located in six counties, and state hospitals are found in two counties.

Data Sources

The data in this report are drawn from two surveys conducted annually: The Hospital Fiscal Survey and the Annual Survey of Hospitals.

Completion of the Hospital Fiscal Survey, which collects financial data from hospitals, has been mandatory since its inception in 1989. Completion of the Annual Survey of Hospitals, which collects utilization and staffing information, was made mandatory beginning April 1, 1992.

The financial, utilization and staffing figures in this report are based on each hospital's fiscal year. Fiscal years vary from hospital to hospital, according to individual accounting practices. The most common fiscal year is a calendar fiscal year beginning

January 1 and ending December 31. Eighty-eight of the 168 reporting hospitals (52 percent) had a fiscal year ending December 31, 2024.

All data used in this report are based on each hospital's 2024 fiscal year. Only hospitals that reported a full fiscal year's data are included.

The hospital financial information in this report is fiscal-year data based on actual revenue received from payers. In contrast, the hospital information in the annual Health Care Data Report is calendar-year information on billed charges (not actual reimbursement) from expected payers.

Fiscal Year Ending Date, Wisconsin Hospitals, FY 2024

Fiscal Year End	Number of Hospitals
03/31/2024	2
06/30/2024	55
07/31/2024	1
09/30/2024	22
12/31/2024	88

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Volume Groups and Analysis Areas

Volume groups and analysis areas are discussed in Section IV (Comparative Data) and are defined in Appendix 1 (Glossary Terms). The hospital index (Appendix 5) at the end of this publication shows the volume group and analysis area to which each hospital belongs.

SUMMARY DATA: FISCAL YEAR 2024

- One hundred and sixty-eight hospitals submitted full-year data to the WHA Information Center for FY 2024. Of this total, 140 were general medical-surgical (GMS) hospitals, four were long-term acute care (LTAC) hospitals, fourteen were psychiatric (psych) hospitals, eight were rehabilitation (rehab) hospitals. Two were state-owned (state) hospitals.
- Of the 168 hospitals that submitted full-year data, 147 were not-for-profit. Twenty-one hospitals (eight GMS, three PSYCH, four LTAC, and six rehab) were for-profit facilities owned by partnerships or corporations.
- Of the 147 not-for-profit hospitals, three were state-operated hospitals, six were county-operated hospitals, 25 were religious hospitals, and 113 were other not-for-profit hospitals.
- In FY 2024, there were 58 Critical Access Hospitals (CAHs).
- WHA surveyed 23 of the state's largest health care systems, which represent 129 hospitals. Each system provides crucial nonhospital services that are not reported in the hospital-only fiscal survey. According to WHA, hospitals within the 23 systems had an average operating margin of 8.1%, but the systems as a whole had operating margins averaging only 2.2%.
- The overall average occupancy rate for Wisconsin hospitals was 63 percent in FY 2024. GMS hospitals had an average occupancy rate of 64 percent, LTAC hospitals, 61 percent, psychiatric hospitals, 67 percent, state hospitals, 54 percent, and rehabilitation hospitals, 45 percent.
- On average, there were 7,577 patients hospitalized on any given day: 6,627 at GMS hospitals, 108 at LTAC hospitals, 416 at psychiatric hospitals, 273 at state hospitals, and 153 at rehabilitation hospitals.
- There were 531,516 hospital discharges in FY 2024: 495,328 from GMS hospitals, 1,191 from LTAC hospitals, 24,763 from psychiatric hospitals, 4,081 from state hospitals, and 6,153 from the rehabilitation hospitals.
- There were 2,773,268 inpatient days reported by Wisconsin hospitals, of which 2,425,424 were for GMS hospitals, 39,435 were for LTAC hospitals, 152,426 were for psychiatric hospitals, 99,907 were for the state hospitals, and 56,076 were for the rehabilitation hospitals.
- Outpatient visits totaled 22,454,821 at the 152 Wisconsin hospitals that provided outpatient services. GMS hospitals had 22,027,061 outpatient visits, LTAC hospitals had 3,528, psychiatric hospitals had 384,241, and the rehabilitation hospitals had 39,191.
- Medicare accounted for 48.8 percent of total gross patient revenue (billed charges), Medicaid for 13.3 percent, and other public sources for 2.0 percent. Commercial insurance accounted for 32.2 percent of total gross patient revenue, and self-pay/other accounted for 3.7 percent.
- Total hospital revenue was \$31,973.7 million, \$31,042.8 million at GMS hospitals and \$930.9 million at specialty hospitals.

- Wisconsin hospitals collected 31 percent of total gross patient revenue (billed charges). GMS hospitals collected 31 percent of patient charges, LTAC hospitals collected 15 percent, psychiatric hospitals collected 43 percent, the state hospitals collected 93 percent, and the rehabilitation hospitals collected 50 percent.
- The average net revenue (charges minus deductions, before expenses) received per inpatient day in a Wisconsin hospital in FY 2024 was \$3,719; the average length of stay was 5.3 days. Net revenue received per inpatient day (and average length of stay) was \$4,035 for GMS hospitals (5.0 days), \$2,218 for LTAC hospitals (33.1 days), \$1,412 for psychiatric hospitals (6.2 days), \$765 for the state hospitals (24.5 days), and \$2,493 for the rehabilitation hospitals (9.1 days).
- The average net revenue (charges minus deductions, before expenses) received per outpatient visit in a Wisconsin hospital in FY 2024 was \$891. GMS hospitals received \$897, the LTAC hospitals received \$70, psychiatric hospitals received \$617, and rehabilitation hospitals received \$37.
- Salaries and fringe benefits represented 42.6 percent of total expenses for Wisconsin hospitals. For GMS hospitals, salaries and fringe benefits represented 41.8 percent of total expenses, for LTAC hospitals 53.2 percent, for psychiatric hospitals 61.3 percent, for state hospitals 74.4 percent, and for rehabilitation hospitals 59.7 percent.
- The net-income percentage across all Wisconsin hospitals was 9.3 percent in FY 2024. The GMS hospitals had the highest net income percentage (9.6 percent) followed by the LTAC hospitals (2.2 percent), psychiatric hospitals (2.0 percent), rehabilitation hospitals (1.1 percent), state hospitals (-17.6 percent).
- Wisconsin hospitals reported net income of \$3.02 billion in FY 2024. GMS hospitals reported net income of \$3.05 billion, and specialty hospitals together reported net income of \$-27.6 million.
- Forty hospitals lost money in FY 2024, compared to fifty-four in FY 2023.
- There were 11,997 beds set up and staffed in FY 2024 at the 168 reporting hospitals. Of these, 10,311 were at GMS hospitals, 176 were at LTAC hospitals, 618 were at psychiatric hospitals, 509 were at the state hospitals, and 383 were at the rehabilitation hospitals.
- Rehabilitation hospitals averaged the highest ratio of full-time equivalent (FTE) personnel per patient (6.7). The state hospitals were next (5.7), followed by the GMS hospitals (5.0), LTAC hospitals (4.0), psychiatric hospitals (3.6), and Statewide, for all hospitals, the average was 4.7 FTEs per patient.
- Rehabilitation hospitals employed 192 full-time licensed nurses per 100 patients. GMS hospitals employed 157 per 100 patients, LTAC hospitals employed 108, state hospitals employed 73, psychiatric hospitals employed 69.

SECTION I. Financial Information

The following financial terms appear in this report:

Deductions: The portion of charges incurred by patients but not reimbursed by third-party payers, government, and private payers. Deductions include charity care and bad debt.

Expenses: Costs of operations charged to a hospital during the fiscal year.

Gross Patient Revenue: The total charges billed by a hospital for inpatient and outpatient services. Gross patient revenue consists of charges to Medicare, Medical Assistance, BadgerCare, other public programs, commercial insurance, and other self/non-public payers. [“Other public programs” includes county unified services boards, general relief, and the federal TRICARE program for military personnel and dependents. “Commercial insurance” includes group and individual accident and health insurance, self-funded plans, Health Maintenance Organizations (HMOs), other alternative health care plans, and workers’ compensation.]

Net Income: Revenue and gains in excess of expenses and losses.

Net Patient Revenue: Gross patient revenue minus all deductions, the actual payments received from patient charges, before expenses.

Non-Operating Gains: Gifts, donations, endowments, investments, and any other gains not related to patient care or hospital-related patient services.

Non-Operating Losses: State and federal corporate income and real estate taxes and other losses not directly related to patient care or hospital-related patient services.

Other Revenue: Revenue from services provided to patients, other than health care, as well as sales and services to non-patients (e.g., parking, gift shops, and cafeterias).

Total Revenue: The sum of net patient revenue and other revenue.

Note: For ease of presentation, dollar amounts are generally reported in millions or billions. For example, \$5,396,832,249 is the same as \$5,396.8 million or \$5.4 billion.

Health Systems

Many Wisconsin hospitals are part of health systems that provide a continuum of care in communities around the state. Hospitals frequently provide the operating margin to allow health systems to support unprofitable but necessary integrated services, including hospice centers, physician clinics, nursing homes, home health, assisted living, dialysis and other services that would not exist in many communities if not for the financial stability of the local hospital or regional hospital system.

Below is a summary of revenue and expenses for 23 Wisconsin health systems comprising 129 hospitals. The operating margin for these 23 systems was 2.2% in 2024. The total margin was 6.2%.

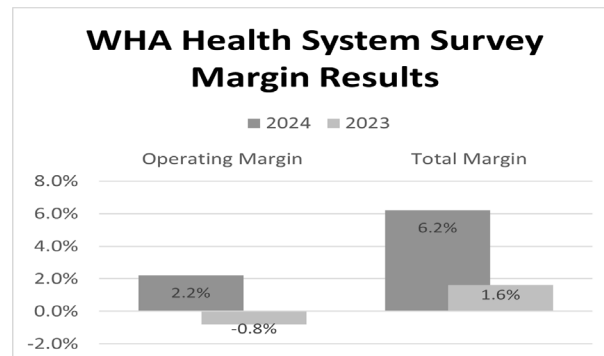


Table 1a	Total System Operations	Fiscal Survey Data on System Hospitals Only
Operating Revenue	\$39,065,466,452	\$29,254,404,742
Operating Expenses	\$38,191,639,114	\$26,874,044,722
Operating Margin	\$873,827,338	\$2,380,360,020
Operating Margin %	2.2%	8.1%
Nonoperating Income & Investments	\$1,804,648,883	\$587,861,201
Nonoperating Expenses	\$164,818,828	\$98,656,651
Total Revenue	\$40,870,115,335	\$29,842,265,943
Total Expenses	\$38,356,457,942	\$26,972,701,373
Total Margin	\$2,513,657,393	\$2,869,564,570
Total Margin %	6.2%	9.6%

Table 1b	Number of Systems Providing
Non-Hospital Services	
Physician Clinics	20
Lab	18
Pharmacy	17
Home Health	11
Hospice	11
Dialysis	7
Assisted Living	5
Nursing Home	4
Other services noted:	
Durable medical equipment, behavioral health, rehabilitation, social services, health plans, etc.	

Source: FY 2024 Health System Survey, WHA Information Center, LLC.

Hospitals

In FY 2024, Wisconsin hospitals generated \$32.0 billion in total revenue (see Table 2). After expenses and non-operating gains and losses, hospitals were left with total net income of \$3.0 billion.

Table 2. Summary Financial Data (in millions), Wisconsin Hospitals, FY 2024			
	All Hospitals	GMS	Specialty
Gross Patient Revenue	\$94,763.8	\$92,804.4	\$1,959.5
Net Patient Revenue	\$29,591.9	\$28,842.9	\$749.0
Total Revenue	\$31,973.7	\$31,042.8	\$930.9
Expenses	\$29,573.4	\$28,596.5	\$976.9
Nonoperating Gains/Losses	\$624.8	\$606.5	\$18.3
Net Income	\$3,025.1	\$3,052.7	-\$27.6
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.			

Between fiscal years 1993 and 2024, total gross patient revenue (charges) at Wisconsin hospitals increased from \$6.8 billion to \$94.8 billion. Net patient revenue increased from \$5.0 billion to \$29.6 billion, and expenses increased from \$5.2 billion to \$29.6 billion. Net income increased from \$241.7 million to \$3.0 billion. In FY 1993, hospitals collected 74 percent of their charges. In FY 2024, they collected 31 percent.

During the same period, total gross patient revenue at CMS hospitals increased from \$5.3 billion to \$92.8 billion. Net patient revenue rose from \$3.9 billion to \$28.8 billion. Net income increased from \$217.4 million to \$3.1 billion.

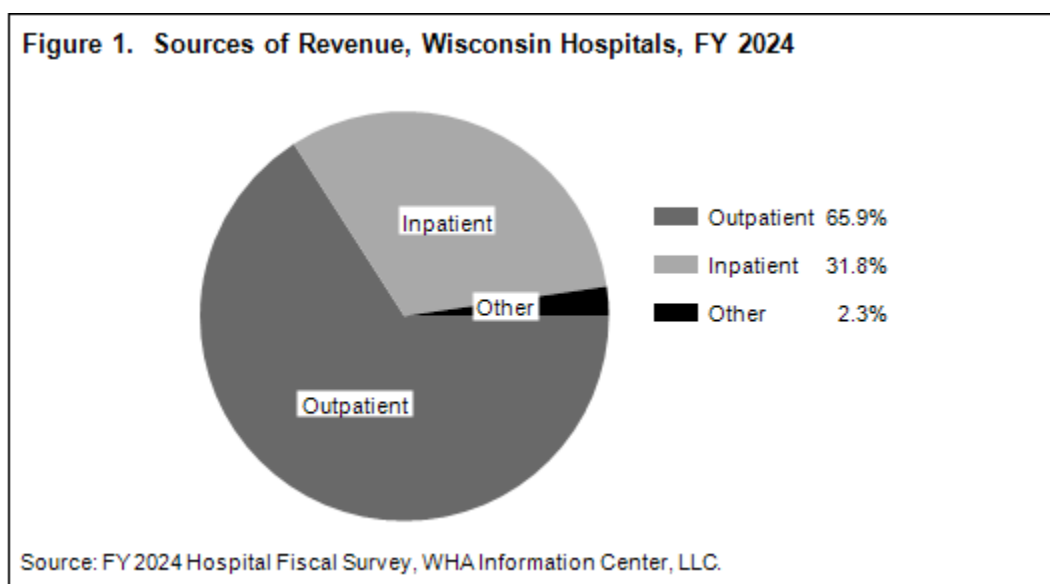
Net income at specialty hospitals went from \$24.3 million in 1993 to \$-27.6 million in 2024. The number of specialty hospitals was 22 in 1993 and 28 in 2024.

Outpatient Revenue Continues to Increase as a Proportion of All Revenue

Hospital revenue comes from several sources:

- Charges billed to inpatients
- Charges billed to outpatients
- Other revenue, such as tax appropriations, cafeteria and gift-shop sales, and parking fees

The movement of patient care from an inpatient to an outpatient setting continued in FY 2024. From 1993 to 2024, inpatient revenue as a proportion of total gross patient and other revenue at GMS hospitals decreased from 66.8 percent to 31.8 percent. This corresponds to an increase in outpatient gross revenue as a proportion of total gross patient and other revenue, from 30.3 percent to 65.9 percent (see Figure 1).



Generally, small, rural GMS hospitals rely to a great degree on outpatient services as a source of income than larger, urban hospitals. Larger hospitals serve large population bases and are more often affiliated with health care systems or networks that have separate outpatient care facilities.

The GMS hospitals with the highest percentages of gross outpatient revenue as a proportion of total gross patient and other revenue were Marshfield Medical Center-River Region at Stevens Point with 98.7 percent, Bellin Health Oconto Hospital with 96.4 percent, Froedtert Community Hospital - Oak Creek with 95.6 percent, Froedtert Community Hospital – Mequon with 95.6 percent and Froedtert Community Hospital – Pewaukee with 95.6 percent.

In FY 2024, Wisconsin hospitals reported \$2.4 billion in other (non-patient) revenue. State hospitals relied most on other revenue, with 64.1 percent of hospital revenue from this source, compared with 2.6 percent at psychiatric hospitals, 2.3 percent at GMS

hospitals, 0.2 percent at the rehabilitation hospitals, and 0.1 percent at the LTAC hospitals (see Table 3).

Table 3. Revenue Sources as a Percent of Total Gross Patient and Other Revenue, Wisconsin Hospitals, FY 2024				
Type	Hospitals	Inpatient Revenue (%)	Outpatient Revenue (%)	Other Revenue (%)
GMS	140	31.8	65.9	2.3
LTAC	4	99.8	0.1	0.1
PSYCH	14	49.9	47.5	2.6
REHAB	8	97.4	2.4	0.2
STATE	2	34.7	1.2	64.1
TOTAL	168	32.6	65.0	2.5
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.				

Public Payment Sources as a Percentage of Gross Patient Revenue

In FY 2024, Medicare and commercial insurance were the major sources of payment for all Wisconsin hospitals combined, with Medicare constituting 48.8 percent of gross patient revenue and commercial insurance 32.2 percent (see Table 4). Government payer sources combined (Medicare, Medical Assistance and other public programs), however, accounted for a higher proportion of gross patient revenue (64.1 percent) than did private sources (35.9 percent). Medicare gross patient revenue as a proportion of total gross patient revenue for each type of hospital ranged from a high of 66.9 percent at rehabilitation hospitals to a low of 11.0 at Psychiatric hospitals.

Medical Assistance gross patient revenue as a proportion of total gross patient revenue was highest at the Psychiatric hospital at 36.9 percent. LTAC, State, and Rehabilitation hospitals reported 23.9 percent, 14.9 percent, and 12.5 percent of total gross patient revenue, respectively. The GMS hospitals reported the percentage of Medical Assistance gross revenue at 13.0 percent.

Revenue from commercial insurance as a proportion of total gross patient revenue was highest for the psychiatric hospitals (48.4 percent) and lowest at state hospitals (13.8 percent).

Table 4. Payment Sources as a Percent of Total Gross Patient Revenue, Wisconsin Hospitals, FY 2024						
Type	Hospitals	Public Source (%)			Private Source(%)	
		Medicare	Medical Assistance	Other Public	Commercial	Self/Other
GMS	140	49.1	13.0	2.0	32.2	3.8
LTAC	4	57.5	23.9	0.0	18.6	0.0
PSYCH	14	11.0	36.9	1.3	48.4	2.4
REHAB	8	66.9	12.5	0.0	19.0	1.6
STATE	2	29.4	14.9	41.9	13.8	0.0
TOTAL	168	48.8	13.3	2.0	32.2	3.7

Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.

Percent of Charges Collected by Hospitals

Overall, Wisconsin hospitals collected 31.2 cents for each dollar they charged in FY 2024 (see Table 5), less than the proportion they received in 2023 (32.3 cents). GMS hospitals received 31 percent of their charges. The state-operated mental health institutes, rehabilitation hospitals, psychiatric hospitals, and the LTAC hospitals received 93 percent, 50 percent, 43 percent, and 16 percent of their charges, respectively.

The GMS hospital with the highest percentage of gross patient revenue collected was Children's Hospital of Wisconsin - Fox Valley, Neenah, at 73.1 percent. Ascension Wisconsin Hospital – Menomonee Falls collected the lowest percentage of gross patient revenue at 19.2 percent.

Two types of deductions from gross patient revenue are used to arrive at net patient revenue: contractual adjustments and non-contractual adjustments. Contractual adjustments refer to discounts on hospital charges that are contracted between hospitals and payers or are mandated by government programs. Non-contractual deductions include such items as courtesy discounts, employee discounts, administrative adjustments, research grants, charity care, and bad debt. Charity care involves full or partial waiver by a hospital of patient charges due to the patient's inability to pay.

Deductions from revenue for all Wisconsin hospitals in FY 2024 totaled \$65.2 billion (see Table 6). Deductions from revenue have increased dramatically for GMS hospitals since FY 1993, from 27 percent of gross billings (or \$1.8 billion) in FY 1993 to 69 percent of billed charges (or \$64.0 billion) in FY 2024.

For all Wisconsin hospitals, contractual adjustments constituted 96.1 percent of unpaid charges in 2024 (see Tables 6 and 7A). The largest adjustment (\$36.0 billion, or 55

percent of total deductions) came from Medicare, followed by \$14.5 billion (22 percent) from commercial sources and \$9.8 billion (15 percent) from Medical Assistance.

For all Wisconsin hospitals, the highest percentage of gross revenue collected by payer source for FY 2024 was from commercial payers, with 52.4 percent collected (see Table 7B). The lowest percentage of gross revenue collected by payer source was from Medical Assistance with 22.0 percent collected.

At GMS hospitals, the highest percentage of gross revenue collected by payer source for FY 2024 was from commercial payers, with 52.4 percent collected. The lowest percentage of gross revenue collected by payer source was from Medical Assistance with 21.4 percent collected.

At specialty hospitals, the highest percentage of gross revenue collected by payer source for FY 2024 was from other public sources, which include County Relief, county programs under 51.42 & 51.437, Wisconsin Statutes, and all other public programs, with 83.3 percent collected.

Table 5. Percent of Total Gross Patient Revenue Actually Collected, Wisconsin Hospitals, FY 2024

Type	Hospitals	Gross Patient Revenue (in millions)	Deductions from Revenue (in millions)	Net Patient Revenue (in millions)	Percentage of Gross Patient Revenue Collected
GMS	140	\$92,804.4	\$63,984.5	\$28,819.9	31.1
LTAC	4	\$561.7	\$474.9	\$86.9	15.5
PSYCH	14	\$1,030.2	\$587.9	\$442.3	42.9
REHAB	8	\$282.0	\$141.5	\$140.4	49.8
STATE	2	\$85.6	\$6.4	\$79.2	92.6
TOTAL	168	\$94,763.8	\$65,195.2	\$29,568.7	31.2

Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.

Table 6. Summary of Hospital Revenue (in millions), Wisconsin, FY 2024			
	All Hospitals	GMS	Specialty
Gross Patient Revenue (Patient Charges)	\$94,763.8	\$92,804.4	\$1,959.5
Contractual Adjustments:			
Medicare	\$35,987.9	\$35,526.6	\$461.3
Medical Assistance	\$9,840.9	\$9,469.1	\$371.8
Other Public Sources	\$1,357.8	\$1,349.6	\$8.2
Commercial Sources	\$14,528.6	\$14,202.4	\$326.2
Other Contractual Adjustments	\$890.5	\$884.9	\$5.6
Charity Care	\$804.6	\$792.0	\$12.6
Bad Debt	\$968.0	\$956.4	\$11.6
Other Noncontractual Deductions	\$816.7	\$803.5	\$13.2
Total Deductions	\$65,195.2	\$63,984.5	\$1,210.7
Net Patient Revenue	\$29,591.9	\$28,842.9	\$749.0
Other Revenue	\$2,381.8	\$2,199.9	\$181.9
Total Revenue	\$31,973.7	\$31,042.8	\$930.9
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.			

At GMS hospitals, from FY 1993 to FY 2024, Medicare adjustments, as a proportion of all unpaid charges, decreased from 60.0 percent to 55.5 percent, the proportion of Medical Assistance adjustments decreased from 15.7 percent to 14.8 and adjustments from other public sources increased from 2.0 percent to 21 percent. From FY 1993 to FY 2024, charity care at GMS hospitals dropped from 4.6 to 1.2 percent of all unpaid charges, although the dollar value of billed charges for charity care increased dramatically to \$792.0 million.

At GMS hospitals, from FY 1993 to FY 2024, adjustments from commercial sources, as a proportion of all unpaid charges, increased from 16.5 percent to 22.2 percent.

Table 7A. Deductions from Revenue as a Percent of Total Deductions from Revenue, Wisconsin Hospitals, FY 2024			
	All Hospitals (%)	GMS (%)	Specialty (%)
Contractual Adjustments:			
Medicare	55.2	55.5	38.1
Medical Assistance	15.1	14.8	30.7
Other Public Sources	2.1	2.1	0.7
Commercial Sources	22.3	22.2	26.9
Other Contractual Adjustments	1.4	1.4	0.5
Charity Care	1.2	1.2	1.0
Bad Debt	1.5	1.5	1.0
Other Noncontractual Deductions	0.1	1.3	1.1
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.			

Table 7B. Percentage of Gross Revenue Collected by Payer Source, Wisconsin Hospitals, FY 2024			
	All Hospitals (%)	GMS (%)	Specialty (%)
Revenue Collected:			
Medicare	22.1	22.0	29.0
Medical Assistance	22.0	21.4	33.9
Other Public Sources	27.7	26.2	83.3
Commercial Sources	52.4	52.4	51.2
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.			

Average Net Revenue per Inpatient Day

In FY 2024, the average net revenue received (charges minus deductions, before expenses) per inpatient day in a Wisconsin hospital was \$3,719 with an average length of stay of 5.3 days (see Table 8A). Among all hospital types, GMS hospitals reported the highest average net revenue per inpatient day at \$4,035 but kept inpatients for fewer days (an average 5.0 days) than psychiatric (6.2 days), rehabilitation (9.1 days), state hospitals (24.5 days) or LTAC (33.1 days). GMS hospitals had the highest average net revenue per outpatient visit, at \$897.

In FY 2024, the average inpatient net revenue received per inpatient stay for all hospitals was \$19,643. GMS hospitals received an average of \$20,044. Average inpatient net revenue for the specialty hospitals ranged from \$8,694 per hospitalization for the psychiatric hospitals to \$73,426 per hospitalization for LTAC hospitals.

Table 8A. Net Revenue per Inpatient Stay, per Inpatient Day, Length of Stay, and per Outpatient Visit (Including Swing-Bed Stays), Wisconsin Hospitals, FY 2024				
Type	Per Inpatient Stay	Per Inpatient Day	Length of Stay (days)	Per Outpatient Visit
GMS	\$20,044	\$4,035	5.0	\$897
LTAC	\$73,426	\$2,218	33.1	\$70
PSYCH	\$8,694	\$1,412	6.2	\$617
REHAB	\$22,723	\$2,493	9.1	\$37
STATE	\$18,727	\$765	24.5	N/A
TOTAL	\$19,643	\$3,719	5.3	\$891
Note: Excludes data on newborns.				
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.				

Table 8B. Net Revenue per Inpatient Stay, per Inpatient Day, Length of Stay, and per Outpatient Visit (Excluding Swing-Bed Stays), Wisconsin Hospitals, FY 2024				
Type	Per Inpatient Stay	Per Inpatient Day	Length of Stay (days)	Per Outpatient Visit
GMS	\$20,227	\$4,131	4.9	\$897
LTAC	\$73,426	\$2,218	33.1	\$70
PSYCH	\$8,694	\$1,412	6.2	\$617
REHAB	\$22,723	\$2,493	9.1	\$37
STATE	\$18,727	\$765	24.5	N/A
TOTAL	\$19,811	\$3,797	5.2	\$891
Note: Excludes data on newborns.				
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.				

The two GMS hospitals with the highest net revenue per patient were OakLeaf Surgical Hospital, Altoona, (\$52,444) and Children's Wisconsin-Milwaukee Hospital, (\$50,064).

Forty-three GMS hospitals had net revenue per patient greater than \$17,000. They were:

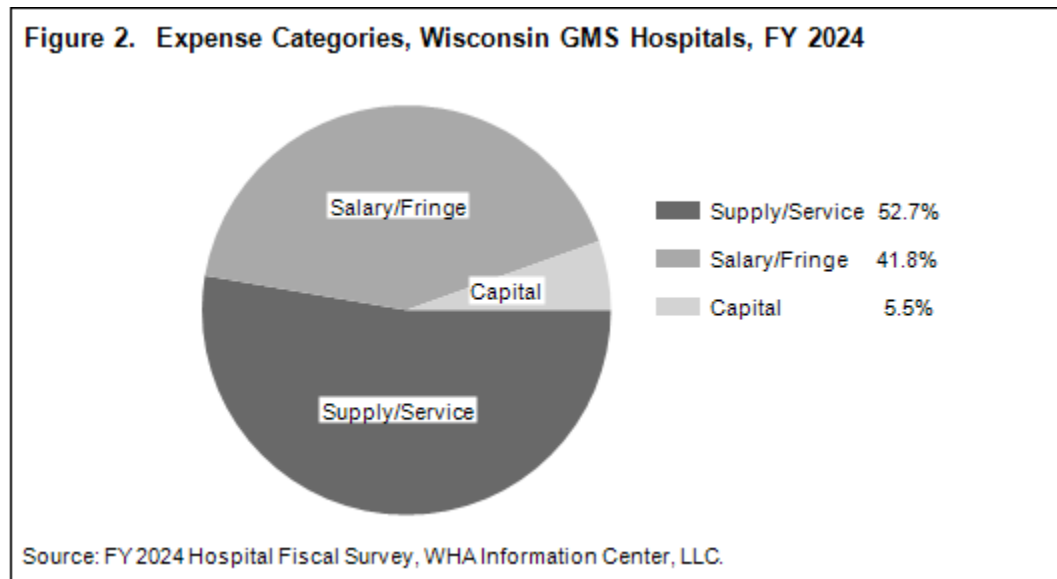
Hospital	City	Net revenue per patient
• OakLeaf Surgical Hospital	Altoona	\$52,444
• Children's Wisconsin-Milwaukee Hospital	Milwaukee	\$50,064
• Children's Wisconsin-Fox Valley Hospital	Neenah	\$40,867
• UW Hospital and Clinics Authority	Madison	\$40,636
• Gundersen St. Joseph's Hospital and Clinics	Hillsboro	\$35,229
• Midwest Orthopedic Specialty Hospital	Franklin	\$31,896
• Froedtert Hospital	Milwaukee	\$31,675
• Aurora St Luke's Medical Center	Milwaukee	\$30,479
• ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	\$28,808
• Gundersen Tri-County Hospital and Clinics	Whitehall	\$26,328
• Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	\$26,251
• Black River Health	Black River Falls	\$25,111
• Mayo Clinic Health System - Oakridge in Osseo	Osseo	\$25,081
• Marshfield Medical Center	Marshfield	\$24,449
• Mile Bluff Medical Center	Mauston	\$24,391
• Mayo Clinic Health System - Sparta	Sparta	\$24,284
• Gundersen Lutheran Medical Center	La Crosse	\$24,240
• Crossing Rivers Health	Prairie du Chien	\$23,382

Hospital	City	Net revenue per patient
• Lafayette Hospital + Clinics	Darlington	\$23,245
• Aurora BayCare Medical Center	Green Bay	\$23,066
• Gundersen Boscobel Area Hospital and Clinics	Boscobel	\$22,535
• Orthopaedic Hospital of Wisconsin	Glendale	\$22,284
• SSM Health St Mary's Hospital	Madison	\$22,236
• Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	\$21,111
• Mayo Clinic Health System - Eau Claire	Eau Claire	\$21,028
• Tamarack Health Hayward Medical Center	Hayward	\$20,226
• Prairie Ridge Health	Columbus	\$19,724
• Mercy Health Hospital and Trauma Center - Janesville	Janesville	\$19,720
• AdventHealth Durand	Durand	\$19,608
• St Vincent Hospital	Green Bay	\$19,544
• Cumberland Healthcare	Cumberland	\$19,130
• Aspirus Wausau Hospital	Wausau	\$18,894
• Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	\$18,707
• Indianhead Medical Center/Shell Lake	Shell Lake	\$18,672
• Bellin Health Oconto Hospital	Oconto	\$18,637
• Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	\$18,176
• Aurora Sinai Medical Center	Milwaukee	\$17,774
• Aurora Medical Center - Grafton	Grafton	\$17,767
• Mayo Clinic Health System - La Crosse	La Crosse	\$17,643
• Southwest Health	Platteville	\$17,162
• Grant Regional Health Center	Lancaster	\$17,146
• Bellin Hospital	Green Bay	\$17,145
• Aurora Medical Center - Kenosha	Kenosha	\$17,016

Salaries and Fringe Benefits as a Proportion of Hospital Expenses

Hospital expenses fall into three major categories:

- Salaries and fringe benefits (personnel costs)
- Supplies and services
- Capital (cost of refinancing, renovation, expansion, or equipment purchases)



As a proportion of total expenses, overall salaries and fringe benefits for Wisconsin GMS hospitals have decreased over time, from 52.4 percent in FY 1993 to 41.8 percent in FY 2024. The supplies and services proportion has increased from 36.8 percent to 52.7 percent (see Table 9).

The GMS hospitals had the largest supplies and services component of hospital expenses (52.7 percent). Long-term acute care hospitals had the next largest supplies and services component (38.9 percent).

Table 9. Percent of Expenses Allocated to Each Component, Wisconsin Hospitals, FY 2024				
Type	Hospitals	Salary / Fringe Benefits (%)	Supplies / Services (%)	Capital (%)
GMS	140	41.8	52.7	5.5
LTAC	4	53.2	38.9	8.0
PSYCH	14	61.3	33.1	5.6
REHAB	8	59.7	27.4	13.0
STATE	2	74.4	23.1	2.5
TOTAL	168	42.6	52.0	5.5
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.				

Table 10. Revenue, Expense, Gain/Loss, Net Income (in millions), and Net Income Percentage, Wisconsin Hospitals, FY 2024						
Type	Hospitals	Total Revenue	Total Expenses	Nonoperating Gains/Losses	Net Income	Net Income (%)
GMS	140	\$31,042.80	\$28,596.54	\$606.45	\$3,052.71	9.65
LTAC	4	\$87.50	\$85.80	\$0.26	\$1.96	2.24
PSYCH	14	\$470.10	\$479.56	\$19.28	\$9.81	2.01
REHAB	8	\$141.16	\$138.26	-\$1.30	\$1.60	1.14
STATE	2	\$232.18	\$273.25	\$0.10	-\$40.97	-17.64
TOTAL	168	\$31,973.74	\$29,573.41	\$624.79	\$3,025.12	9.28
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.						

Net-Income Percentage for Wisconsin Hospitals

Even though most Wisconsin hospitals are not-for-profit facilities, hospital revenue and gains can and do exceed expenses and losses at many facilities. The term “net income” is used to identify the difference between revenue and gains on one hand and expenses and losses on the other. Table 10 presents hospital revenue, expense, gain/loss, net income, and net-income percentage by hospital type.

The six GMS hospitals with the highest net incomes were Aurora St. Luke's Medical Center, Milwaukee, at \$323.6 million, UW Hospital and Clinics Authority, Madison, at 293.1 million, Froedtert Hospital, Milwaukee, at 213.9 million, Aurora BayCare Medical

Center in Green Bay, at 162.5 million, Gundersen Lutheran Medical Center, La Crosse at 114.1 million, and Children's Wisconsin-Milwaukee Hospital at 112.5 million.

The GMS hospital with the highest net-income percentage was ProHealth Care Waukesha Memorial Hospital – Mukwonago at 47.7 percent. The next top five were Froedtert Community Hospital - New Berlin at 45.9 percent, , Orthopaedic Hospital of Wisconsin, Glendale, at 36.1 percent, Midwest Orthopedic Specialty Hospital – Franklin, at 34.4 percent, OakLeaf Surgical Hospital, Altoona, at 30.8 percent, and Aurora Medical Center - Kenosha, at 29.8 percent.

Forty Wisconsin hospitals reported net losses, totaling \$358.99 million, in FY 2024 (see Table 11). In FY 2023, fifty-four hospitals operated at a loss, with a combined loss of \$595.28 million.

Table 11. Hospitals that Lost Money (in millions), Wisconsin Hospitals, FY 2024		
Type	Hospitals	Net Income
GMS	27	-275.55
LTAC	1	-0.52
PSYCH	8	-25.85
REHAB	2	-16.10
STATE	2	-40.97
TOTAL	40	-358.99

Other Revenue and Non-Operating Gains or Losses

Other revenue and non-operating gains, which include cafeteria and gift-shop sales, charitable bequests, investment income, and extraordinary gains and losses, have become critically important income sources for facilities striving to remain financially healthy. For Wisconsin hospitals losing money on patient care, other revenue and non-operating gains can mean the difference between a positive and negative net income or can ease the degree of loss.

In FY 2024, Wisconsin hospitals reported \$2.4 billion in other (non-patient) revenue (2.2 billion for GMS hospitals). Wisconsin hospitals reported \$624.8 million in non-operating gains (\$606.5 million in gains for GMS hospitals).

Balance Sheet Information: Assets, Liabilities, and Fund Balances

Assets include cash and cash equivalents, accounts receivable, plant, equipment, and other unrestricted assets. Liabilities include current liabilities, long-term debt, other liabilities, and unrestricted fund balances.

Table 12 shows a composite balance sheet by hospital type. State-operated mental health institutes are not required to submit balance sheet information and therefore are not included. Total assets do not equal total liabilities and fund balances for some hospitals because some combination facilities are unable to separate hospital and nursing home data.

Table 12. Assets, Liabilities, and Fund Balances (in millions), Wisconsin Hospitals, FY 2024				
	GMS	LTAC	PSYCH	REHAB
Hospitals	140	4	14	8
Assets (in millions)				
Cash & cash equivalents	\$11,154.16	\$0.77	\$69.33	-\$0.26
Net patient accounts receivable	\$6,183.68	\$19.83	\$59.13	\$22.59
Other accounts receivable	\$3,907.38	\$0.00	\$5.90	-\$0.74
Land, buildings, and equipment (net)	\$22,335.78	\$9.29	\$256.96	\$47.53
Other assets	\$22,073.11	\$12.89	\$204.95	\$147.07
Total unrestricted assets	\$65,654.11	\$42.77	\$596.26	\$216.20
Liabilities (in millions)				
Current liabilities	\$4,689.61	\$8.62	\$93.77	\$34.31
Long-term debt	\$19,203.43	\$2.01	\$108.59	\$39.73
Other liabilities	\$2,373.22	\$23.20	\$103.60	\$102.80
Unrestricted fund balances	\$39,340.45	\$8.93	\$290.23	\$39.13
Total liabilities and unrestricted funds	\$65,606.71	\$42.77	\$596.19	\$215.97
NOTE: State-operated Mental Health Institutes (STATE) are not included.				
Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.				

SECTION II. UTILIZATION AND STAFFING

Services Provided by GMS Hospitals

Most GMS hospitals provide basic medical-surgical services. For instance, 96 percent of GMS hospitals provided adult medical-surgical acute services in FY 2024; 93 percent operated an emergency department.

Some GMS hospitals also offer more specialized kinds of medical and surgical care that are not widely available. For example, five hospitals in FY 2024 offered bone-marrow transplant services, nine performed tissue transplants, four performed kidney transplants, and four performed heart/lung transplants. Four hospitals performed in-vitro fertilization services. Fifty-five hospitals offered positron emission tomography (PET) scans. The hospitals providing specialized surgeries or relatively rare treatments such as these were generally located in large urban areas or served as regional referral centers.

GMS hospitals also provide most of the inpatient psychiatric and AODA care offered in the state. Twelve percent of GMS hospitals (17 hospitals) provided inpatient alcoholism and chemical dependency services, and 14 percent (20 hospitals) offered inpatient psychiatric care services.

Ten of the fourteen psychiatric hospitals provided inpatient alcohol and chemical dependency services in FY 2024.

In addition to the eight rehabilitation hospitals in Wisconsin, 106 GMS hospitals had inpatient rehabilitation units, and 114 GMS hospitals offered outpatient rehabilitative services.

Hospital Occupancy Rates

A common measure of a hospital's inpatient capacity utilization is its occupancy rate, defined as the average proportion of occupied beds at the hospital. Bed counts are based on the number of beds set up and staffed on the last day of the hospital's fiscal year. The occupancy rate for all Wisconsin hospitals in FY 2024 was 63.4 percent (see Table 13).

Occupancy rates among GMS hospitals varied widely. While the overall occupancy rate for GMS hospitals in 2024 was 64.3 percent, five hospitals had occupancy rates in excess of 100 percent. They were:

Marshfield Medical Center-Weston, (113 percent), Ascension St. Francis Hospital, Milwaukee (112 percent), Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee (110 percent), Ascension Columbia St. Mary's Hospital Milwaukee (106

percent), and Ascension SE Wisconsin Hospital - Franklin Campus, Franklin, (105 percent).

At the other extreme, twelve GMS hospitals had occupancy rates of less than 10 percent. They were:

Edgerton Hospital and Health Services (9.3 percent), Gundersen Boscobel Area Hospital and Clinics (8.7 percent), Mayo Clinic Health System - Sparta (8.6 percent), Ascension Wisconsin Hospital - Menomonee Falls (8.5 percent), Lafayette Hospital + Clinics, Darlington, (7.9 percent), Bellin Health Oconto Hospital, (7.4 percent), St Clare Memorial Hospital, Oconto Falls, (7.3 percent), Gundersen St. Joseph's Hospital and Clinics, Hillsboro, (7.1 percent), Ascension Wisconsin Hospital - Greenfield, Milwaukee, (7 percent), Ascension Wisconsin Hospital - Waukesha, (4.2 percent), AdventHealth Durand, (4.1 percent), and Gundersen Moundview Hospital and Clinics, Friendship, (1.4 percent).

Eighty-eight of all GMS hospitals (63 percent) had occupancy rates of less than 50 percent during FY 2024. Forty GMS hospitals (29 percent) had occupancy rates of less than 25 percent.

The differences in bed-counting methods make comparisons of occupancy rates problematic and can result in hospitals reporting occupancy rates of greater than 100 percent. Occupancy rates in this publication use the number of beds set up and staffed as of the end of the hospital's fiscal year.

One reason for the differences in occupancy rates is that hospitals routinely change the number of beds set up and staffed throughout the year to reflect the expected inpatient census at the hospital at any given time. The occupancy-rate formula can therefore produce deceiving results if the number of set up and staffed beds at the end of a hospital's fiscal year is substantially different than it was earlier in the year. When the last day of a hospital's fiscal year occurs during a period of temporarily low patient activity, the number of set up and staffed beds may be lower at that time and therefore occupancy rates of more than 100 percent for the year can result. On the other end of the spectrum, misleadingly low occupancy rates can result if the end of the hospital's fiscal year occurs during a time of temporarily high patient census, when additional beds are being staffed.

It is also important to note that these occupancy rates measure occupancy for acute-care beds only. Some smaller hospitals with low acute-care occupancy rates nevertheless may have high swing-bed occupancy rates. (A swing-bed stay involves an intermediate level of care that is less intensive than acute hospital care but more intensive than nursing home care.)

Table 13. Hospital Utilization, Wisconsin, FY 2024 (Excluding Swing-Bed Stays)							
Type	Hospitals	Beds Set Up & Staffed	Discharges	Inpatient Days	Occupancy Rate (%)	Average Census (patients)	Length of Stay (days)
GMS	140	10,311	495,328	2,425,424	64.3	6,626.8	4.9
LTAC	4	176	1,191	39,435	61.2	107.7	33.1
PSYCH	14	618	24,763	152,426	67.4	416.5	6.2
REHAB	8	343	6,153	56,076	44.7	153.2	9.1
STATE	2	509	4,081	99,907	53.6	273.0	24.5
TOTAL	168	11,957	531,516	2,773,268	63.4	7,577.2	5.2
Note: Excludes data on newborns.							
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.							

Hospitals Provide Many Outpatient Services

In addition to the basic medical-surgical and specialized services provided to inpatients, hospitals offer a great variety of outpatient services, including:

- Outpatient or day surgery
- Fertility testing/counseling
- Alcoholism/chemical dependency and psychiatric outpatient services
- Physical/rehabilitation therapy
- Renal dialysis
- Genetic counseling/screening
- Geriatric clinics
- Radiation therapy
- Sports medicine
- Emergency care

Overall, hospitals continue to expand the types of outpatient services they provide. See Table 19 for more detail.

Table 14. Outpatient Visits, Wisconsin Hospitals, FY 2024		
Type	Hospitals	Outpatient Visits
GMS	140	22,027,861
LTAC	1	3,528
PSYCH	8	384,241
REHAB	3	39,191
TOTAL	152	22,454,821
Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.		

All GMS hospitals provided outpatient care on a nonemergency basis. Five GMS hospitals did not provide emergency outpatient care in FY 2024. GMS hospitals reported that most of their outpatient visits (88 percent) were for nonemergency care. No emergency outpatient visits were reported by twelve of the fourteen psychiatric hospitals, by either of the two state hospitals, the rehabilitation hospitals, or the LTAC hospitals.

One hundred twenty-six of the 140 reporting GMS hospitals offered outpatient surgical services in FY 2024. These hospitals performed 562,550 outpatient surgeries, or 82 percent of total GMS hospital surgeries. By comparison, these GMS hospitals performed 121,695 inpatient surgeries (18 percent of all GMS hospital surgeries) in FY 2024.

Average Staff-to-Patient Ratio

Wisconsin hospitals employed 101,791.8 full-time equivalent (FTE) personnel in FY 2024. This number includes both full and part-time personnel. Ninety-four percent of all hospital personnel worked for GMS hospitals in FY 2024.

The overall average number of hospital staff FTEs per patient was 4.96 (see Table 15).

Type	FTEs	FTEs per Patient
GMS	101,791.8	5.00
LTAC	427.2	3.96
PSYCH	2,950.7	3.63
REHAB	1,049.6	6.69
STATE	1,602.5	5.68
TOTAL	112,526.2	4.96
Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.		

The staff-to-patient ratio for personnel classifications varies by hospital type (see Table 16). For example, GMS hospitals had 157 licensed nurses per 100 patients, compared to 108 for LTAC hospitals, 193 for rehabilitation hospitals, 69 for the psychiatric hospitals, and 73 for the state-operated mental-health institutes.

Smaller GMS hospitals generally had a larger proportion of staff not involved in direct patient care, such as administrators and medical records personnel, since basic administrative and record-keeping functions must be performed regardless of patient volume.

Hospitals report that 96 percent of the 39,273 medical staff members granted admitting privileges in Wisconsin hospitals were board-certified (i.e., had passed an examination given by a medical specialty board and were certified by that board as specialists). See Section IV: Comparative Data, Tables 22-24, for more detail.

Table 16. FTEs per 100 Patients, by Occupational Categories, Wisconsin FY 2024					
	GMS	LTAC	PSYCH	REHAB	STATE
Administrators	3.0	3.7	6.7	11.5	17.3
Physicians	0.1	0.0	0.0	0.0	0.5
Residents	5.8	0.0	0.0	0.0	0.0
Licensed Nurses	157.3	107.8	69.1	192.5	72.7
Other Nursing Personnel	26.7	75.0	15.0	100.1	0.0
Medical Records	4.4	0.9	2.4	4.2	4.5
Pharmacy	16.4	14.8	3.6	10.1	4.8
Clinical Lab	15.5	0.0	0.0	0.0	3.8
Radiology	20.6	1.1	0.0	0.6	0.0
Therapeutic Services	22.1	60.1	8.7	124.8	26.7
Psychology/Social Work	5.0	7.6	52.9	15.7	32.0
Other	148.5	52.4	88.3	108.4	136.4
Total	499.6	396.1	362.9	668.5	568.0
Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.					

SECTION III. QUALITY OF SERVICES/PATIENT SAFETY

Quality Improvement Activities

Many hospitals participate in ongoing quality improvement, quality assurance and patient safety projects, programs and activities. A section of the FY 2024 Annual Survey of Hospitals asked hospitals to identify the amount of full-time equivalent positions that are dedicated to these functions.

Of the 168 hospitals reporting data, there were 508 FTEs dedicated to quality management & improvement; 169 FTEs to clinical safety; 1,361 FTEs to case management; 98 FTEs to accreditation; 200 FTEs to infection control, and 155 FTEs to risk management.

Patient Safety

The possibility of medication errors is a concern for all hospitals. The FY 2024 Annual Survey of Hospitals asked hospitals to provide information on pharmacy services.

One hundred six of the 168 reporting hospitals (63 percent) reported they provide 24-hour pharmacy service.

SECTION IV. COMPARATIVE DATA

WHA Information Center uses volume groups and analysis areas to perform comparative analyses among hospitals.

Volume groups are constructed annually to enable comparisons among hospitals with similar numbers of patients. Volume groups are defined according to total hospital patient volume (discharges adjusted to include both inpatients and outpatients). GMS hospitals have been divided into seven volume groups ranging from the lowest (volume group 1) to the highest (volume group 7). Specialty hospitals are not assigned a volume group.

Volume group 1 includes hospitals with up to 2,500 adjusted discharges; volume group 2, from 2,501 to 4,500; volume group 3, from 4,501 to 8,000; volume group 4, from 8,001 to 10,000; volume group 5, from 10,001 to 15,000; volume group 6, from 15,001 to 25,000, and volume group 7, 25,001 or more. Refer to Appendix 1, Glossary of Terms, for a definition of volume groups and to Appendix 5 for the volume group assigned to each hospital.

Note: The volume groups used in this report differ from the inpatient volume groups used in the **Health Care Data Report**. There are seven GMS volume groups used in the **Guide to Wisconsin Hospitals** versus six in the **Health Care Data Report**. Inpatient volume groups used in the **Health Care Data Report** are weighted by APR-DRG and based only on inpatient data. The volume groups in the **Guide**, however, take into account both outpatient and inpatient volume.

Analysis areas are based on groups of counties originally established as health planning districts for the federal and state governments. The Wisconsin Bureau of Health Information subsequently modified the original seven analysis areas to create two additional sub areas, totaling nine hospital market areas. Analysis areas are used to compare hospitals within a particular geographic area. See Appendix 4 for a map that shows the analysis areas.

Tables 17 and 18 provide comparative data on inpatient services at GMS hospitals, by volume group and analysis area.

Tables 19 through 21 provide comparative data on selected ancillary and other services for all hospital types, and by volume group and analysis area for GMS hospitals.

Tables 22 and 23 list the number of medical staff members by selected specialty for GMS hospitals, by volume group and analysis area. Table 24 lists the number of medical staff members by selected specialty for the LTAC, psychiatric, rehabilitation, and state-operated mental health facilities. Since physicians may practice in several areas, the same physician may be counted in more than one category. The notation "Number of Staff" includes both non-certified and board-certified staff members.

Note: Definitions for terms used in the following tables are found in either the Glossary of Terms (Appendix 1), or the Instructions and Definitions sections of the FY 2024 Annual Survey of Hospitals survey instrument (Appendix 3).

Wisconsin Counties by Analysis Area

Analysis Area 1	Analysis Area 3	Analysis Area 5A	Analysis Area 6
Columbia	Calumet	Barron	Adams
Dane	Fond du Lac	Chippewa	Florence
Dodge	Green Lake	Clark	Forest
Grant	Marquette	Dunn	Juneau
Green	Outagamie	Eau Claire	Langlade
Iowa	Waupaca	Pepin	Lincoln
Jefferson	Waushara	Pierce	Marathon
Lafayette	Winnebago	Polk	Oneida
Richland		Rusk	Portage
Rock	Analysis Area 4	St. Croix	Taylor
Sauk	Brown	Analysis Area 5B	Vilas
Analysis Area 2A	Door	Buffalo	Wood
Kenosha	Kewaunee	Crawford	Analysis Area 7
Ozaukee	Manitowoc	Jackson	Ashland
Racine	Marinette	La Crosse	Bayfield
Walworth	Menominee	Monroe	Burnett
Washington	Oconto	Trempealeau	Douglas
Waukesha	Shawano	Vernon	Iron
Analysis Area 2B	Sheboygan		Price
Milwaukee			Sawyer
			Washburn

Table 17. GMS Hospitals Providing Selected Inpatient Service, by Volume Group, Wisconsin, FY 2024

		Volume Group						
	Total	1	2	3	4	5	6	7
Hospitals	140	20	19	17	16	23	21	24
General Medical-Surgical:								
Adult Medical-Surgical, Acute	135	18	17	17	16	23	20	24
Orthopedics	67	4	6	6	8	13	12	18
Rehabilitation & Physical Medicine	11	0	0	0	1	1	1	8
Hospice	39	2	3	3	4	9	6	12
Acute Long-Term Care	3	0	0	0	1	0	1	1
Other Acute Care	21	0	2	1	2	3	4	9
Pediatrics	46	3	2	4	2	8	10	17
Obstetrics	79	0	0	10	11	16	20	22
Psychiatric	20	0	0	0	2	3	4	11
AODA	17	0	0	1	1	3	4	8
Intensive Care:								
Medical-Surgical ICU	60	0	2	6	8	11	12	21
Cardiac ICU	24	0	0	0	2	3	6	13
Pediatric ICU	6	0	0	0	1	0	1	4
Burn Care	2	0	0	0	0	0	0	2
Mixed ICU	51	0	0	3	9	13	12	14
Step-Down Care	38	0	0	0	3	10	10	15
Neonatal Intensive/Intermediate	28	1	0	0	0	2	7	18
Other ICU	12	0	0	0	1	3	2	6
Other Inpatient	20	0	1	0	0	6	2	11
Subacute Care	7	0	0	0	1	1	1	4
Newborn Nursery	76	0	0	11	9	16	18	22

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 18. GMS Hospitals Providing Selected Inpatient Service, by Analysis Area, Wisconsin, FY 2024

	Analysis Area									
	Total	1	2A	2B	3	4	5A	5B	6	7
Hospitals	140	24	22	14	14	13	19	10	17	7
General Medical-Surgical:										
Adult Medical-Surgical, Acute	135	24	22	11	13	13	19	10	16	7
Orthopedics	67	14	17	11	7	8	4	4	2	0
Rehabilitation & Physical Medicine	11	0	3	1	3	2	0	0	2	0
Hospice	39	8	7	3	8	6	4	3	0	0
Acute Long-Term Care	3	0	0	1	0	1	1	0	0	0
Other Acute Care	21	4	4	4	4	0	0	2	2	1
Pediatrics	46	7	9	4	4	8	5	5	3	1
Obstetrics	79	19	13	5	7	9	9	6	9	2
Psychiatric	20	4	3	2	4	1	2	1	2	1
AODA	17	7	9	4	4	8	5	5	3	1
Intensive Care:										
Medical-Surgical ICU	0	0	0	0	0	0	0	0	0	0
Cardiac ICU	24	4	6	4	2	5	1	1	1	0
Pediatric ICU	6	2	0	1	0	1	0	1	1	0
Burn Care	2	1	0	1	0	0	0	0	0	0
Mixed ICU	51	11	15	6	7	6	1	2	3	0
Step-Down Care	38	7	11	6	4	5	2	1	2	0
Neonatal Intensive/Intermediate	28	3	8	5	3	4	1	2	2	0
Other ICU	12	4	2	3	2	0	0	1	0	0
Other Inpatient	20	4	7	2	1	3	0	1	1	1
Subacute Care	7	3	0	0	2	1	0	1	0	0
Newborn Nursery	76	18	11	5	7	9	8	6	10	2
Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.										

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2024, (Page 1 of 3)

	Hospital Type					
	Total	GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	168	140	4	14	8	2
AIDS/ARC - Special Program	7	7	0	0	0	0
Alcoholism/Chemical Dependency	30	23	0	7	0	0
Ambulance/Transportation Services:						
Nonemergency Ground Transfer	0	0	0	0	0	0
Nonemergency Air Transfer	0	0	0	0	0	0
Arthritis Treatment Center	10	10	0	0	0	0
Assisted Living	0	0	0	0	0	0
Auxiliary	96	93	0	2	1	0
Bariatric Services	32	32	0	0	0	0
Birthing Room/LDRP	79	79	0	0	0	0
Cardiac Services:						
Angioplasty	49	49	0	0	0	0
Cardiac Catheter Laboratory	55	55	0	0	0	0
Cardiac Rehabilitation Program	109	107	0	0	2	0
Noninvasive Cardiac Assessment	108	107	1	0	0	0
Open-Heart Surgery	25	25	0	0	0	0
Case Management	145	123	4	9	7	2
Crisis Prevention	63	54	2	5	1	1
Complementary Medicine	38	37	0	1	0	0
Dialysis Services:						
Hemodialysis	53	47	4	0	2	0
Peritoneal Dialysis	49	45	4	0	0	0
Emergency/Urgent Care:						
Emergency Department	130	130	0	0	0	0
Trauma Center	108	108	0	0	0	0
Urgent Care Center	69	69	0	0	0	0
Ethics Committee	111	97	4	4	5	1
Extracorporeal Shock Wave						
Lithotripter (ESWL)	52	52	0	0	0	0
Fitness Center	50	45	1	4	0	0
Food Service:						
Meals on Wheels	21	20	0	1	0	0
Nutrition Programs	101	85	2	8	4	2
Genetic Counseling/Screening	28	28	0	0	0	0

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2024, (Page 2 of 3)

	Hospital Type					
	Total	GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	168	140	4	14	8	2
Geriatric Services:						
Adult Day Care Program	2	2	0	0	0	0
Alzheimer's Diagnosis/Assessment	27	25	0	1	0	1
Comprehensive Assessment	30	28	0	1	0	1
Emergency Response System	19	17	0	0	1	1
Acute Care Unit	0	0	0	0	0	0
Clinics	11	11	0	0	0	0
Respite Care	36	34	0	2	0	0
Retirement Housing	8	8	0	0	0	0
Senior Membership Program	6	6	0	0	0	0
Health Promotion:						
Community Health Promotion	120	110	2	4	3	1
Patient Education	138	122	2	6	6	2
Worksite Health Promotion	91	86	1	2	1	1
Home Health Service	16	16	0	0	0	0
Home Hospice Program	12	12	0	0	0	0
Mammography Services:						
Diagnostic Mammography	118	118	0	0	0	0
Mammography Screening	120	120	0	0	0	0
Occupational Health Services	89	85	0	2	2	0
Occupational/Physical & Rehabilitation:						
Audiology	57	56	0	0	1	0
Occupational Therapy	142	126	4	2	8	2
Physical Therapy	144	131	4	0	8	1
Recreational Therapy	47	37	1	4	3	2
Rehabilitation - Inpatient	114	106	2	1	5	0
Rehabilitation - Outpatient	118	114	1	1	2	0
Respiratory Therapy	136	125	4	0	7	0
Speech Pathology	133	120	4	0	8	1
Oncology Services	81	81	0	0	0	0
Outpatient Services:						
Within the Hospital	92	91	0	1	0	0
On Campus Freestanding Center	0	0	0	0	0	0
Off Campus Freestanding Center	0	0	0	0	0	0
Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.						

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2024, (Page 3 of 3)

	Hospital Type					
	Total	GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	168	140	4	14	8	2
Pain Management Program	93	89	1	0	1	2
Patient Representative	113	101	0	9	1	2
Psychiatric Services:						
Child/Adolescent Services	41	31	0	9	0	1
Consultation-Liaison Services	53	46	1	3	2	1
Education Services	34	26	1	6	0	1
Emergency Services	48	39	0	9	0	0
Geriatric Services	48	34	1	11	0	2
Outpatient Services	59	49	1	8	0	1
Partial Hospitalization Program	23	15	0	7	0	1
Radiation Therapy	0	0	0	0	0	0
Radiology, Diagnostic:						
CT Scanner	134	133	1	0	0	0
Diagnostic Radioisotope Facility	0	0	0	0	0	0
Magnetic Resonance Imaging (MRI)	119	119	0	0	0	0
Positron Emission Tomography (PET)	55	55	0	0	0	0
SPECT	70	70	0	0	0	0
Ultrasound	127	126	1	0	0	0
Reproductive Health:						
Fertility Counseling	19	19	0	0	0	0
In Vitro Fertilization	4	4	0	0	0	0
Social Work Services	145	126	2	9	6	2
Sports Medicine Clinic/Services	80	79	0	0	1	0
Surgery, Ambulatory or Outpatient	124	124	0	0	0	0
Transplant Services:						
Bone Marrow Transplant	5	5	0	0	0	0
Heart/Lung Transplant	4	4	0	0	0	0
Kidney Transplant	4	4	0	0	0	0
Tissue Transplant	9	9	0	0	0	0
Women's Health Center/Services	0	0	0	0	0	0

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2024, (Page 1 of 3)

	Volume Group							
	Total	1	2	3	4	5	6	7
Hospitals	140	20	19	17	16	23	21	24
AIDS/ARC - Special Program	7	0	0	0	0	1	2	4
Alcoholism/Chemical Dependency	23	0	1	3	2	5	2	10
Ambulance/Transportation Services:								
Nonemergency Ground Transfer	0	0	0	0	0	0	0	0
Nonemergency Air Transfer	0	0	0	0	0	0	0	0
Arthritis Treatment Center	10	1	1	0	0	1	2	5
Assisted Living	0	0	0	0	0	0	0	0
Auxiliary	93	8	9	12	12	18	17	17
Bariatric Services	32	0	1	0	1	4	6	20
Birthing Room/LDRP	79	0	0	12	11	16	18	22
Cardiac Services:								
Angioplasty	49	4	2	1	2	8	9	23
Cardiac Catheter Laboratory	55	4	2	2	4	9	11	23
Cardiac Rehabilitation Program	107	11	11	11	13	20	19	22
Noninvasive Cardiac Assessment	107	11	10	10	13	21	19	23
Open-Heart Surgery	25	0	1	0	1	1	5	17
Case Management	123	12	16	17	13	23	19	23
Crisis Prevention	54	7	8	4	4	13	7	11
Complementary Medicine	37	0	2	4	5	9	8	9
Dialysis Services:								
Hemodialysis	47	0	1	2	6	12	11	15
Peritoneal Dialysis	45	1	1	1	4	12	10	16
Emergency/Urgent Care:								
Emergency Department	130	15	15	17	16	23	21	23
Trauma Center	108	9	13	11	13	18	20	24
Urgent Care Center	69	5	10	13	10	9	11	11
Ethics Committee	97	11	10	13	10	19	17	17
Extracorporeal Shock Wave								
Lithotripter (ESWL)	52	2	3	4	4	13	10	16
Fitness Center	45	1	7	7	6	5	9	10
Food Service:								
Meals on Wheels	20	1	3	2	2	2	5	5
Nutrition Programs	85	7	6	13	12	17	15	15
Genetic Counseling/Screening	28	1	0	2	2	4	5	14

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2024, (Page 2 of 3)

	Volume Group							
	Total	1	2	3	4	5	6	7
Hospitals	140	20	19	17	16	23	21	24
Geriatric Services:								
Adult Day Care Program	2	0	0	0	0	0	1	1
Alzheimer's Diagnosis/Assessment	25	0	4	4	2	4	4	7
Comprehensive Assessment	28	0	3	3	3	6	4	9
Emergency Response System	17	1	0	4	4	1	2	5
Acute Care Unit	0	0	0	0	0	0	0	0
Clinics	11	0	1	2	2	0	1	5
Respite Care	34	5	7	6	4	7	1	4
Retirement Housing	8	1	1	2	1	2	0	1
Senior Membership Program	6	0	0	0	2	2	0	2
Health Promotion:								
Community Health Promotion	110	10	13	15	13	21	16	22
Patient Education	122	15	15	16	13	22	19	22
Worksite Health Promotion	86	6	10	13	10	16	15	16
Home Health Service	16	0	3	2	4	0	4	3
Home Hospice Program	12	0	0	1	2	1	4	4
Mammography Services:								
Diagnostic Mammography	118	15	14	16	14	18	19	22
Mammography Screening	120	15	15	16	14	20	18	22
Occupational Health Services	85	9	12	11	10	16	13	14
Occupational/Physical & Rehabilitation:								
Audiology	56	2	6	6	6	12	12	12
Occupational Therapy	126	11	17	16	15	22	21	24
Physical Therapy	131	14	18	16	15	23	21	24
Recreational Therapy	37	4	2	6	3	5	8	9
Rehabilitation - Inpatient	106	10	11	14	13	21	16	21
Rehabilitation - Outpatient	114	12	16	16	13	18	20	19
Respiratory Therapy	125	13	14	16	14	23	21	24
Speech Pathology	120	10	14	15	15	23	20	23
Oncology Services	81	1	7	10	9	16	15	23
Outpatient Services:								
Within the Hospital	91	5	8	12	11	18	14	23
On Campus Freestanding Center	0	0	0	0	0	0	0	0
Off Campus Freestanding Center	0	0	0	0	0	0	0	0

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2024, (Page 3 of 3)

	Volume Group							
	Total	1	2	3	4	5	6	7
Hospitals	140	20	19	17	16	23	21	24
Pain Management Program	89	3	11	13	11	14	17	20
Patient Representative	101	8	12	12	12	19	17	21
Psychiatric Services:								
Child/Adolescent Services	31	0	5	2	4	4	6	10
Consultation-Liaison Services	46	0	4	3	5	10	8	16
Education Services	26	0	1	2	4	4	5	10
Emergency Services	39	3	2	2	3	9	7	13
Geriatric Services	34	1	3	3	3	8	4	12
Outpatient Services	49	4	6	9	5	7	6	12
Partial Hospitalization Program	15	0	0	1	0	4	2	8
Radiation Therapy	0	0	0	0	0	0	0	0
Radiology, Diagnostic:								
CT Scanner	133	19	18	17	15	20	20	24
Diagnostic Radioisotope Facility	0	0	0	0	0	0	0	0
Magnetic Resonance Imaging (MRI)	119	8	15	14	15	23	20	24
Positron Emission Tomography (PET)	55	2	4	6	6	6	13	18
SPECT	70	1	6	5	7	13	15	23
Ultrasound	126	14	15	15	15	22	21	24
Reproductive Health:								
Fertility Counseling	19	0	1	1	2	4	3	8
In Vitro Fertilization	4	0	1	0	0	0	0	3
Social Work Services	126	13	15	15	16	23	20	24
Sports Medicine Clinic/Services	79	2	8	13	9	14	17	16
Surgery, Ambulatory or Outpatient	124	9	17	16	15	23	21	23
Transplant Services:								
Bone Marrow Transplant	5	0	0	0	0	0	1	4
Heart/Lung Transplant	4	0	0	0	0	0	1	3
Kidney Transplant	4	0	0	0	0	0	1	3
Tissue Transplant	9	0	0	0	0	1	4	4
Women's Health Center/Services	0	0	0	0	0	0	0	0

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2024, (Page 1 of 3)

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	140	24	22	14	14	13	19	10	17	7
AIDS/ARC - Special Program	7	1	0	3	0	1	1	0	1	0
Alcoholism/Chemical Dependency	23	3	3	2	6	2	4	1	1	1
Ambulance/Transportation Services:										
Nonemergency Ground Transfer	0	0	0	0	0	0	0	0	0	0
Nonemergency Air Transfer	0	0	0	0	0	0	0	0	0	0
Arthritis Treatment Center	10	1	3	1	3	0	0	0	1	1
Assisted Living	0	0	0	0	0	0	0	0	0	0
Auxiliary	93	16	12	7	11	9	13	8	12	5
Bariatric Services	32	3	7	6	3	3	3	2	5	0
Birthing Room/LDRP	79	19	12	5	7	10	8	6	10	2
Cardiac Services:										
Angioplasty	49	5	13	8	6	6	3	2	6	0
Cardiac Catheter Laboratory	55	6	15	8	6	7	3	2	8	0
Cardiac Rehabilitation Program	107	21	16	8	10	11	15	9	14	3
Noninvasive Cardiac Assessment	107	19	16	11	11	13	13	8	13	3
Open-Heart Surgery	25	3	3	4	3	3	1	1	7	0
Case Management	123	20	19	13	14	13	17	8	15	4
Crisis Prevention	54	10	9	9	2	5	10	5	3	1
Complementary Medicine	37	9	8	6	1	5	3	2	3	0
Dialysis Services:										
Hemodialysis	47	8	12	9	4	3	3	2	6	0
Peritoneal Dialysis	45	7	10	8	5	4	3	3	5	0
Emergency/Urgent Care:										
Emergency Department	130	24	20	11	12	13	17	10	17	6
Trauma Center	108	18	18	11	11	11	14	9	12	4
Urgent Care Center	69	16	5	3	4	5	12	6	15	3
Ethics Committee	97	20	16	12	5	10	13	7	10	4
Extracorporeal Shock Wave										
Lithotripter (ESWL)	52	8	11	10	6	7	5	0	4	1
Fitness Center	45	14	5	2	6	3	3	4	7	1
Food Service:										
Meals on Wheels	20	6	2	0	2	0	1	3	6	0
Nutrition Programs	85	15	14	6	13	11	9	6	7	4
Genetic Counseling/Screening	28	4	1	6	5	5	2	3	2	0

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2024, (Page 2 of 3)

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	140	24	22	14	14	13	19	10	17	7
Geriatric Services:										
Adult Day Care Program	2	0	0	0	1	0	0	0	1	0
Alzheimer's Diagnosis/Assessment	25	6	1	4	1	3	2	3	5	0
Comprehensive Assessment	28	5	5	6	1	3	3	4	1	0
Emergency Response System	17	6	4	1	0	2	2	1	1	0
Acute Care Unit	0	0	0	0	0	0	0	0	0	0
Clinics	11	3	0	2	0	1	2	2	1	0
Respite Care	34	11	0	0	1	1	8	8	2	3
Retirement Housing	8	0	0	0	0	0	4	1	2	1
Senior Membership Program	6	1	1	3	0	0	1	0	0	0
Health Promotion:										
Community Health Promotion	110	22	17	11	13	11	14	6	11	5
Patient Education	122	22	19	13	14	11	17	8	13	5
Worksite Health Promotion	86	20	12	8	12	10	8	3	8	5
Home Health Service	16	7	1	0	1	4	1	0	1	1
Home Hospice Program	12	4	0	1	1	0	1	4	1	0
Mammography Services:										
Diagnostic Mammography	118	22	18	10	12	11	16	7	16	6
Mammography Screening	120	22	17	10	12	11	18	8	16	6
Occupational Health Services	85	20	12	7	2	7	14	9	12	2
Occupational/Physical & Rehabilitation:										
Audiology	56	11	8	5	2	3	10	6	11	0
Occupational Therapy	126	23	15	11	14	13	17	10	16	7
Physical Therapy	131	23	19	12	14	13	17	10	16	7
Recreational Therapy	37	6	3	8	1	2	2	5	7	3
Rehabilitation - Inpatient	106	18	16	11	12	11	11	8	16	3
Rehabilitation - Outpatient	114	19	16	11	13	7	17	10	16	5
Respiratory Therapy	125	23	20	11	13	12	17	10	14	5
Speech Pathology	120	21	19	11	13	13	16	10	13	4
Oncology Services	81	9	9	9	10	9	14	5	12	4
Outpatient Services:										
Within the Hospital	91	9	16	9	11	9	14	8	11	4
On Campus Freestanding Center	0	0	0	0	0	0	0	0	0	0
Off Campus Freestanding Center	0	0	0	0	0	0	0	0	0	0
Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.										

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2024, (Page 3 of 3)

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	140	24	22	14	14	13	19	10	17	7
Pain Management Program	89	17	11	10	9	9	11	6	13	3
Patient Representative	101	20	14	10	6	10	15	10	15	1
Psychiatric Services:										
Child/Adolescent Services	31	6	1	3	3	1	5	5	6	1
Consultation-Liaison Services	46	8	10	4	5	2	7	3	6	1
Education Services	26	6	5	2	3	2	3	3	0	2
Emergency Services	39	3	8	6	3	5	5	2	5	2
Geriatric Services	34	9	6	3	3	1	3	3	4	2
Outpatient Services	49	11	8	4	6	3	7	6	2	2
Partial Hospitalization Program	15	1	5	1	3	1	1	1	0	2
Radiation Therapy	0	0	0	0	0	0	0	0	0	0
Radiology, Diagnostic:										
CT Scanner	133	22	21	12	13	12	19	10	17	7
Diagnostic Radioisotope Facility	0	0	0	0	0	0	0	0	0	0
Magnetic Resonance Imaging (MRI)	119	20	17	11	13	13	17	6	15	7
Positron Emission Tomography (PET)	55	7	10	6	3	5	9	3	9	3
SPECT	70	11	15	8	10	8	4	3	9	2
Ultrasound	126	21	22	13	13	13	13	9	16	6
Reproductive Health:										
Fertility Counseling	19	5	0	2	1	0	3	2	6	0
In Vitro Fertilization	4	0	0	2	0	0	0	2	0	0
Social Work Services	126	24	19	12	14	13	15	10	14	5
Sports Medicine Clinic/Services	79	18	9	8	5	7	10	8	11	3
Surgery, Ambulatory or Outpatient	124	22	17	12	12	13	19	9	14	6
Transplant Services:										
Bone Marrow Transplant	5	1	0	3	0	0	0	0	1	0
Heart/Lung Transplant	4	1	0	3	0	0	0	0	0	0
Kidney Transplant	4	1	0	3	0	0	0	0	0	0
Tissue Transplant	9	1	2	2	0	0	2	0	2	0
Women's Health Center/Services	0	0	0	0	0	0	0	0	0	0

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 22. GMS Hospital Medical Staff by Selected Specialty, by Volume Group, Wisconsin, FY 2024, (Page 1 of 2)

	Total			Volume Group 1			Volume Group 2			Volume Group 3		
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	38,004	36,702	2,269	2,242	1,721	1,699	1,556	1,506				
Medical Specialty:												
General & Family Practice	2,387	2,337	122	122	120	120	207	199				
Internal Medicine (General)	1,689	1,639	94	93	95	95	42	42				
Internal Medicine Subspecialties	6,215	6,029	277	277	184	178	250	222				
Pediatrics	800	783	25	25	17	17	21	21				
Pediatric Subspecialties	1,197	1,175	42	42	24	24	44	42				
Surgical Specialties:												
General Surgery	1,002	990	38	38	68	68	36	35				
Obstetrics/Gynecology	1,063	1,005	14	14	35	35	29	27				
All Other Surgical Specialties	4,046	3,809	145	140	213	207	159	157				
Other Specialty:												
Anesthesiology	2,076	2,021	37	36	82	82	60	60				
Emergency Medicine	4,292	4,102	700	684	308	302	209	204				
Pathology	1,240	1,234	75	75	62	62	45	45				
Radiology	5,445	5,290	449	449	263	262	241	241				
All Other Specialties	1,186	1,092	48	47	96	94	48	48				

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 22. GMS Hospital Medical Staff by Selected Specialty, by Volume Group, Wisconsin, FY 2024, (Page 2 of 2)

	Volume Group 4			Volume Group 5			Volume Group 6			Volume Group 7		
	Number of Staff	Board Certified	Board	Number of Staff	Board Certified	Board	Number of Staff	Board Certified	Board	Number of Staff	Board Certified	Board
Total Staff	3,942	3,765	287	8,073	7,823	6,148	6,408	6,148	6,148	14,035	13,519	13,519
Medical Specialty:												
General & Family Practice	295	287		360	355	334	354			929		920
Internal Medicine (General)	201	192		447	437	231	243			567		549
Internal Medicine Subspecialties	588	567		1292	1260	858	895			2729		2667
Pediatrics	62	61		83	80	229	235			357		350
Pediatric Subspecialties	92	87		206	204	171	172			617		605
Surgical Specialties:												
General Surgery	119	119		189	186	166	171			381		378
Obstetrics/Gynecology	95	90		166	161	236	243			481		442
All Other Surgical Specialties	390	369		686	640	639	688			1765		1657
Other Specialty:												
Anesthesiology	202	194		408	395	341	347			940		913
Emergency Medicine	523	487		999	949	550	582			971		926
Pathology	147	145		278	278	227	227			406		402
Radiology	617	586		1585	1536	866	888			1402		1350
All Other Specialties	65	58		139	136	355	376			414		354

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

**Table 23. GMS Hospital Medical Staff by Selected Specialty, by Analysis Area,
Wisconsin, FY 2024, (Page 1 of 2)**

	Total		Analysis Area 1		Analysis Area 2A		Analysis Area 2B		Analysis Area 3	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	38,004	36,702	6,003	5,629	9,245	8,997	8,766	8,507	3,717	3,681
Medical Specialty:										
General & Family Practice	2,387	2,337	541	516	254	248	276	269	281	281
Internal Medicine (General)	1,689	1,639	113	109	263	248	497	481	100	98
Internal Medicine Subspecialties	6,215	6,029	1143	1078	1523	1506	1574	1532	481	480
Pediatrics	800	783	146	140	108	106	233	227	68	68
Pediatric Subspecialties	1,197	1,175	270	265	249	248	244	244	181	175
Surgical Specialties:										
General Surgery	1,002	990	152	149	183	182	199	197	122	122
Obstetrics/Gynecology	1,063	1,005	226	205	233	224	213	199	106	105
All Other Surgical Specialties	4,046	3,809	765	711	742	703	971	899	576	568
Other Specialty:										
Anesthesiology	2,076	2,021	219	210	551	533	716	700	273	271
Emergency Medicine	4,292	4,102	559	523	1234	1197	787	773	431	421
Pathology	1,240	1,234	199	195	407	407	329	328	75	75
Radiology	5,445	5,290	692	648	1500	1468	1162	1146	428	426
All Other Specialties	1,186	1,092	227	179	311	306	247	226	86	86

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

**Table 23. GMS Hospital Medical Staff by Selected Specialty, by Analysis Area,
Wisconsin, FY 2024, (Page 2 of 2)**

	Analysis Area 4			Analysis Area 5A			Analysis Area 5B			Analysis Area 6			Analysis Area 7		
	Number of Staff	Board Certified	Number	Board Certified	Number	Board Certified	Number of Staff	Board Certified	Number	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number
Total Staff	3,796	3,653	3,133	3,002	1,481	1,456	1,117	1,058	746	719					
Medical Specialty:															
General & Family Practice	245	242	246	244	242	238	240	239	62	60					
Internal Medicine (General)	185	174	311	310	107	107	44	43	69	69					
Internal Medicine Subspecialties	454	453	488	467	266	266	131	99	155	148					
Pediatrics	104	101	55	55	45	45	35	35	6	6					
Pediatric Subspecialties	90	86	103	101	21	21	36	32	3	3					
Surgical Specialties:															
General Surgery	117	112	103	102	63	63	46	46	17	17					
Obstetrics/Gynecology	137	128	75	73	28	27	39	38	6	6					
All Other Surgical Specialties	523	479	215	204	96	93	123	118	35	34					
Other Specialty:															
Anesthesiology	138	133	48	48	66	65	40	38	25	23					
Emergency Medicine	471	427	449	413	186	181	92	91	83	76					
Pathology	61	61	86	85	40	40	23	23	20	20					
Radiology	552	548	710	667	133	132	51	45	217	210					
All Other Specialties	67	61	69	65	70	62	81	79	28	28					

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

**Table 24. Specialty Hospital Medical Staff by Selected Specialty,
Wisconsin Hospitals, FY 2024**

	LTAC			PSYCH			REHAB			STATE		
	Number of Staff	Board Certified	Number	Number of Staff	Board Certified	Number	Number of Staff	Board Certified	Number	Number of Staff	Board Certified	Number
Total Staff	497	486	9	267	217	1,914	1,835	34	33			
Medical Specialty:												
General & Family Practice	9	9	6	4	17	16	3	2				
Internal Medicine (General)	95	95	9	8	166	158	0	0				
Internal Medicine Subspecialties	157	157	0	0	328	326	1	1				
Pediatrics	0	0	1	1	19	17	2	2				
Pediatric Subspecialties	1	1	0	0	68	68	0	0				
Surgical Specialties:												
General Surgery	14	12	0	0	35	35	0	0				
Obstetrics/Gynecology	4	4	0	0	52	48	0	0				
All Other Surgical Specialties	40	40	0	0	227	208	0	0				
Other Specialty:												
Anesthesiology	0	0	1	1	119	114	0	0				
Emergency Medicine	85	85	1	1	85	82	0	0				
Pathology	4	4	0	0	50	49	0	0				
Radiology	44	44	0	0	223	200	0	0				
All Other Specialties	24	23	10	8	317	312	2	2				

Source: 2024 Annual Survey of Hospitals, WHA Information Center, LLC.

SECTION V. HOW TO READ THE TABLES

Statewide Averages and Comparison Group Tables

Tables 26 through 29 in Section V provide statewide averages for utilization and financial measures at GMS, and psychiatric hospitals. The measures listed are the same as those used on the individual hospital tables (Section VII). This allows comparison of individual hospital statistics to statewide averages. For GMS hospitals, the summary tables provide data for FY 2023 and FY 2024. For psychiatric hospitals the tables contain FY 2024 data. Refer to Appendix 1 for the definition of the measures used in these tables.

Tables 30 through 33 present utilization and financial statistics for GMS hospitals by volume group and analysis area. These tables provide the group averages that form the basis of the ratios listed in the individual hospital tables in Section VII.

Individual Hospital Tables

Section VII consists of tables that profile each individual hospital. These tables are grouped by hospital type. Within each type, hospitals are listed in alphabetical order by city and by hospital name.

Each hospital table contains three pages of information. The first two pages list facility utilization and staffing information that has been drawn primarily from each hospital's completed FY 2024 Annual Survey of Hospitals. The third page contains financial data extracted from each hospital's FY 2024 Hospital Fiscal Survey.

Special Note on the Hospital Tables

If the calculation of ratios is not mathematically possible or relevant, N/A has been entered in the tables. N/A is also used to designate missing data. Zeros have been used to record service counts and percentages that are actually zero. Averages for surgical operations and outpatient visits are rounded to the nearest whole number. Monetary values are rounded to the nearest dollar. Ratios are rounded to the nearest hundredth. Percentages and other values are rounded to the nearest tenth. In some cases, rounding causes slight discrepancies between a "total" value and the sum of the value's individual components.

A comparative ratio is calculated by dividing the individual hospital's statistic by the comparison group average. If the hospital's statistic is greater than the comparison group average, the ratio will be greater than 1.00; if it is equal, the ratio will be 1.00; if it is less than the comparison group average, the ratio will be less than 1.00.

For example, if the total occupancy rate for a facility is 65.4 percent and the GMS hospital average is 54.5 percent, the ratio would be 1.20. This means the total occupancy rate at the facility is 20 percent greater than the average for all GMS hospitals.

Table 25. Hospitals not Included in the Guide to Wisconsin Hospitals, Fiscal Year 2024

Action	Hospital Name	City	FY 2024 Hospital Fiscal Survey	2024 Annual Survey of Hospitals
Facility Exclusion	Veterans Affairs Medical Center	Tomah	Did not report	Did not report
Facility Exclusion	Clement J. Zablocki VA Medical Center	Milwaukee	Did not report	Did not report
Facility Exclusion	William. S. Middleton VA Hospital	Madison	Did not report	Did not report

First Page of the Hospital Tables

Header: The top of the first page of each hospital table identifies basic facility information including the following: name and address of the hospital, hospital type, type of control (i.e., proprietary, religious organization, municipal, and other nonprofit), hospital reporting period, and the applicable county, analysis area, and volume group.

Selected Utilization Statistics: These columns consist of selected utilization and operational statistics. These data include measures of occupancy, average census, and average length of stay by selected service area; the volume of inpatient and outpatient surgeries; the volume of outpatient visits (nonemergency and emergency); the number of full-time equivalent personnel in selected categories, and the number of full-time equivalent personnel per 100 adjusted daily patients. Adjusted patients are a hospital's average daily census plus an outpatient equivalent of patient days based on total gross outpatient revenue.

The total hospital measure for occupancy rate, average census and average length of stay may not equal the sum of the components of those measures. The components of these measures use the number of beds, number of discharges and inpatient days from the annual survey. The total hospital measure uses the number of inpatient discharges and number of discharge days from the fiscal survey. The total number of discharges from the annual survey may not equal the number of inpatient discharges from the fiscal survey. The total inpatient days from the annual survey may not equal the total discharge days from the fiscal survey. This could result in a discrepancy between the total hospital measure and the sum of the components of those measures.

Utilization for Total Hospital: At the bottom of the first page are descriptive data indicating the following:

- Number of acute-care beds set up and staffed
- Number of acute-care patients discharged
- Total acute-care inpatient days
- Existence of contracts with prepaid health plans
- Utilization of Medicare-certified swing beds (GMS hospitals only)
- Number of bassinets, and utilization data for newborns (GMS hospitals only)

The utilization for total hospital discharges and inpatient days are from the fiscal survey. The discharges and transfers and the patient days of care on the second page of the hospital tables are from the annual survey. This could result in a discrepancy between the discharges and inpatient days reported on the first page and the total discharges and total patient days of care reported on the second page. See the paragraph above.

Note: Definitions of terms used in the utilization section of the tables appear in the Glossary (Appendix 1).

Second and Third Pages of the Hospital Tables

Inpatient Service Areas: The second page of each hospital table presents detailed information on inpatient services provided at that hospital. Broad service categories, such as general medical-surgical and ICU/CCU, are further categorized into component units. For example, general medical-surgical is subdivided into adult medical-surgical, orthopedic, rehabilitation and physical medicine, hospice, long-term acute care and other acute. Within each service category, the following information is provided:

- Level of service, which describes how the service is provided (e.g., distinct unit, by contract)
- Number of beds set up and staffed as of the last day of the hospital's fiscal year
- Number of discharges and transfers of patients treated
- Number of inpatient days of care
- Occupancy rate
- Average census, number of patients
- Average length of stay in days

The categories "other acute," "other intensive care," and "other" include specialized programs that do not fit into the survey's major categories. Examples include eating-disorder units, long-term respiratory care units, adolescent treatment facilities, and non-ICU beds with monitoring equipment.

Note: The "Inpatient Service Area" columns do not include a line for totals. This is because the numbers are only to be used across rows for calculations within a specific service area. Total hospital figures are available on the first page of each hospital's table.

Personnel on Hospital Payroll as of September 30, 2024: The third page lists the number of all full- and part-time hourly and salaried personnel on a hospital's payroll as of September 30, 2024. It excludes nursing home personnel and employees who do not provide direct hospital services.

The table also indicates the number of full-time equivalent (FTE) personnel in each staff category. FTEs are calculated by adding the number of full-time staff in a hospital to the figure obtained by dividing the total number of part-time hours worked per week by the length of the individual hospital's workweek (usually 35-40 hours).

Fourth Page of the Hospital Tables

Selected Financial Statistics: The bulk of the third page consists of a set of 32 financial statistics grouped into six major analytical categories:

- Gross revenue as a percent of total gross patient revenue
- Deductions from revenue as a percent of total gross patient revenue

- Other revenue as a percent of total revenue and net gains or losses as a percent of net income
- Expenses as a percent of total expenses
- Fiscal statistics
- Net revenue (Inpatient net revenue per day and per discharge includes swing-bed utilization)

Summary Data from Financial Statements: The section at the bottom of the third page provides summary income statement (revenue and expenses) and balance sheet information (assets, liabilities, and fund balances) for each hospital's 2024 fiscal year. The income statement provides an overview of a hospital's financial status and the extent to which the facility is funded by sources other than patient revenue (income from unrestricted gifts, donation endowments, and investments).

Special Financial Information for Combination Facilities

Some hospitals operate in combination with a nursing home. The following modifications in data may have occurred at combination facilities:

1. If a hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and the asset, liability, and fund balance data are not available from the hospital's final audited financial statements for the hospital unit alone, the hospital used data from its most recent Medicare Cost Report to derive the required data for the hospital unit for the following:
 - Net patient accounts receivable
 - Property, plant and equipment
 - Long-term debt
2. If the information is combined on both the hospital financial statement and the Medicare Cost Report, the hospital reported these data based on the total facility.
3. If the assets and funds under the following relate directly to the hospital unit, a hospital reported these data for the hospital unit only, otherwise a hospital reported these data based on the total facility:
 - Other unrestricted assets
 - Specific-purpose funds
4. If the hospital-unit data could not be separated from the total facility data for the following categories, then a hospital reported these data based on the total facility:
 - Current cash and short-term investments
 - Inter-corporate account(s)
 - Other current assets

- Long-term investments (at lower of cost or market)
- Current liabilities
- Other noncurrent liabilities
- Unrestricted fund balances
- Plant replacement and expansion funds
- Endowment funds

To find what combination of data was used for a particular hospital, a copy of the individual hospital's survey form can be obtained. Copies of individual hospital surveys are available from WHA Information Center for those who wish to review responses in more detail.

Differences in Tables by Type of Hospital

General Medical-Surgical Hospital Tables: The columns of data on the first and third pages of individual hospital tables for GMS hospitals compare a hospital's statistics to data for selected comparison groups. The numbers that appear in these columns indicate both the absolute figures and the ratios of the individual hospital's statistics to the averages for each comparison group. In addition, each hospital's data are compared to its FY 2023 data in terms of absolute amounts and a ratio.

Specialty Hospital Tables: The first page of the tables for psychiatric, and state-operated mental health facilities differs from the first page of the GMS hospital tables in the following ways:

- The occupancy rates, average census, and average length of stay under the selected utilization statistics section are calculated only for psychiatric services.
- The staffing section includes psychologists and social workers instead of ancillary nursing personnel.
- The psychiatric hospital's data are compared only to data from similar hospitals (not to analysis areas or volume groups). Data from state-operated mental health institutes are compared only to data from their previous fiscal year.
- On the bottom of the first page, there are no data on swing-bed usage and newborn nursery because these services are not offered in specialty hospitals.

The first page of the rehabilitation hospital tables differs from the first page of the GMS hospital tables in the following ways:

- The occupancy rates, average census, and average length of stay are calculated only for rehabilitation and physical medicine.
- The staffing section includes physical and occupational therapists instead of ancillary nursing personnel.
- The hospital's data are compared only to data from the previous fiscal year.

The first page of the LTAC hospital tables differs from the first page of the GMS hospital tables in that the hospital's data are compared only to data from similar hospitals (not to analysis areas or volume groups).

For all specialty hospitals, the second and third pages are identical to that used for GMS hospitals.

The fourth page includes the same kind of financial data as for GMS hospitals, however, comparisons are made only to data from similar hospitals for the psychiatric and LTAC facilities (not to analysis areas or volume groups) and data from the previous fiscal year. The third page for each of the state-operated mental health institutes, the rehabilitation hospitals compares data only from the previous fiscal year.

**SECTION VI. STATEWIDE AVERAGES FOR SELECTED MEASURES OF
UTILIZATION AND FINANCE**

**GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS
TABLES 26-27**

**PSYCHIATRIC HOSPITALS
TABLES 28-29**

Table 26. GMS Hospital Averages for Selected Utilization Statistics Wisconsin, FY 2024 & 2023			
	2024	2023	Ratio
Occupancy Rate (%)			
Adult Medical-Surgical	63.0	61.5	1.02
Obstetrical	40.9	41.1	1.00
Pediatrics	77.7	67.0	1.16
Total Hospital	63.6	61.6	1.03
Average Census (Patients)			
Adult Medical-Surgical	25.0	24.9	1.00
Obstetrical	5.2	5.0	1.04
Pediatrics	3.9	1.7	2.29
Total Hospital	46.9	44.9	1.04
Average Length of Stay (Days)			
Adult Medical-Surgical	4.3	4.5	0.96
Obstetrical	2.4	2.4	1.00
Pediatrics	3.9	3.8	1.03
Total Hospital	4.8	4.9	0.98
Surgical Operations:			
Inpatient	1,014	989	1.03
Outpatient	4,465	4,208	1.06
Inpatient as % of All Surgeries	18.5	19.0	0.97
Outpatient Visits			
Non-Emergency Visits	139,692	131,799	1.06
Emergency Visits	17,650	16,822	1.05
Full Time Equivalents (FTEs)			
Administrators	4.3	17.5	0.25
Nurses, Licensed	232.9	232.9	1.00
Ancillary Nursing Personnel	38.9	42.6	0.91
All Other Personnel	451.0	453.0	1.00
Total FTEs	727.1	746.0	0.97
FTEs Per 100 Patient Census (Adjusted)			
Administrators	3.0	12.3	0.24
Nurses, Licensed	160.0	163.8	0.98
Ancillary Nursing Personnel	26.7	30.0	0.89
All Other Personnel	309.9	318.6	0.97
Total FTEs	499.6	524.6	0.95
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC. Guide to Wisconsin Hospitals, Fiscal Year 2023, WHA Information Center, LLC.			

Table 27. GMS Hospital Averages for Selected Utilization Statistics Wisconsin, FY 2024 & 2023			
	2024	2023	Ratio
Gross Revenue as % of Total Gross Patient Revenue			
Medicare	49.1	48.2	1.02
Medical Assistance	13.0	14.2	0.92
Commercial	32.2	32.4	0.99
All Other	5.7	5.2	1.10
Deductions as % of Total Gross Patient Revenue			
Medicare	38.3	37.1	1.03
Medical Assistance	10.2	11.2	0.91
Commercial	15.3	14.9	1.03
Charity Care	0.9	0.7	1.29
Bad Debt	1.0	0.8	1.25
All Other	3.3	3.1	1.06
Total Deductions	68.9	67.9	1.01
Other Revenue and Net Gains or Losses			
Other Revenue as % of Total Revenue	7.1	6.4	1.11
Net Gains/Losses as % of Net Income	19.9	11.1	1.79
Expenses as % of Total Expenses			
Salary/Fringe Benefits	41.8	41.6	1.00
Supplies and Services	52.7	52.7	1.00
Capital Component	5.5	5.7	0.96
Fiscal Statistics			
Operating Margin (%)	7.9	6.4	1.23
Total Hospital Net Income (%)	9.7	7.1	1.37
Return on Equity (%)	8.4	3.1	2.71
Current Ratio	5.5	2.9	1.90
Days in Net Patient Accounts Receivable	78.5	85.9	0.91
Average Payment Period	62.6	125.5	0.50
Equity Financing (%)	59.9	57.8	1.04
Long-Term Debt to Equity Ratio	0.5	0.4	1.25
Times Interest Earned	16.8	12.0	1.40
Total Asset Turnover	0.5	0.4	1.25
Average Age of Plant (Years)	20.1	19.6	1.03
Increase (Decrease) Total Net Patient Revenue (%)	7.2	3.9	1.85
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	67.5	67.6	1.00
Patient Statistics - excludes newborns, includes swing-bed stays			
Inpatient Net Revenue Per Discharge	\$20,044	\$19,469	1.03
Inpatient Net Revenue Per Day	\$4,035	\$3,859	1.05
Outpatient Net Revenue Per Visit	\$897	\$875	1.03
Patient Statistics - excludes newborns and swing-bed stays			
Inpatient Net Revenue Per Discharge	\$20,227	\$19,622	1.03
Inpatient Net Revenue Per Day	\$4,131	\$3,940	1.05
Outpatient Net Revenue Per Visit	\$897	\$875	1.03
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC. Guide to Wisconsin Hospitals, Fiscal Year 2023, WHA Information Center, LLC.			

Table 28. Averages for Selected Utilization Statistics at Psychiatric Hospitals Wisconsin, FY 2024	
	PSYCH
Occupancy Rate (%)	
Psychiatric	72.7
Alcoholism/Chemical Dependency	61.1
Total Hospital	70.6
Average Census (Patients)	
Psychiatric	19.0
Alcoholism/Chemical Dependency	3.7
Total Hospital	31.2
Average Length of Stay (Days)	
Psychiatric	6.0
Alcoholism/Chemical Dependency	4.4
Total Hospital	6.5
Outpatient Visits	
Non-Emergency Visits	46,690
Emergency Visits	1,340
Full Time Equivalents (FTEs)	
Administrators	3.9
Nurses, Licensed	40.1
Psychologists	0.9
Social Workers	29.9
All Other Personnel	69.4
Total FTEs	210.8
FTEs Per 100 Patient Census (Adjusted)	
Administrators	6.7
Nurses, Licensed	69.1
Psychologists	1.5
Social Workers	51.4
All Other Personnel	119.5
Total FTEs	362.9
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.	

**Table 29. Averages for Selected Utilization Statistics at Psychiatric Hospitals
Wisconsin Hospitals, FY 2024**

	PSYCH
Gross Revenue as % of Total Gross Patient Revenue	
Medicare	11.0
Medical Assistance	36.9
Commercial	48.4
All Other	3.7
Deductions as % of Total Gross Patient Revenue	
Medicare	7.6
Medical Assistance	23.0
Commercial	21.9
Charity Care	1.1
Bad Debt	1.0
All Other	2.4
Total Deductions	57.1
Other Revenue and Net Gains or Losses	
Other Revenue as % of Total Revenue	5.9
Net Gains/Losses as % of Net Income	196.4
Expenses as % of Total Expenses	
Salary/Fringe Benefits	61.3
Supplies and Services	33.1
Capital Component	5.6
Fiscal Statistics	
Operating Margin (%)	-2.0
Total Hospital Net Income (%)	2.0
Return on Equity (%)	3.6
Current Ratio	1.3
Days in Net Patient Accounts Receivable	48.9
Average Payment Period	75.0
Equity Financing (%)	48.7
Long-Term Debt to Equity Ratio	0.4
Times Interest Earned	3.2
Total Asset Turnover	0.8
Average Age of Plant (Years)	6.8
Increase (Decrease) Total Net Patient Revenue (%)	6.3
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	48.8
Patient Statistics - excludes newborns, includes swing-bed stays	
Inpatient Net Revenue Per Discharge	\$8,694
Inpatient Net Revenue Per Day	\$1,412
Outpatient Net Revenue Per Visit	\$617
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.	

GROUP AVERAGES FOR SELECTED MEASURES OF UTILIZATION

**GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS
TABLES 30-31**

GROUP AVERAGES FOR SELECTED MEASURES OF FINANCE

**GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS
TABLES 32-33**

Table 30. GMS Hospital Averages for Selected Utilization Statistics, by Volume Group, Wisconsin, FY 2024							
	1	2	3	4	5	6	7
Volume Group							
Occupancy Rate (%)							
Adult Medical-Surgical	13.6	19.0	27.1	45.2	52.6	62.3	79.3
Obstetrical	0.0	0.0	15.0	17.5	34.3	32.8	49.7
Pediatrics	97.3	0.0	52.7	0.0	0.0	98.7	66.8
Total Hospital	19.6	19.5	28.0	46.2	55.7	62.3	72.9
Average Census (Patients)							
Adult Medical-Surgical	1.6	2.8	5.0	10.1	14.2	24.7	93.2
Obstetrical	0.0	0.0	0.7	1.0	2.7	3.2	13.0
Pediatrics	1.0	0.0	0.1	0.0	0.0	7.6	6.0
Total Hospital	2.3	3.2	6.7	14.6	25.1	47.9	188.5
Average Length of Stay (Days)							
Adult Medical-Surgical	3.1	3.4	3.4	3.7	3.7	4.1	4.7
Obstetrical	0.0	0.0	2.0	2.1	2.2	2.4	2.5
Pediatrics	2.8	0.0	1.8	0.0	0.0	3.5	4.3
Total Hospital	4.2	3.4	3.6	4.0	4.0	4.5	5.2
Surgical Operations:							
Inpatient	69	135	135	226	345	880	3,636
Outpatient	1,875	1,802	1,811	2,317	2,507	5,032	11,900
Inpatient as % of All Surgeries	3.5	7.0	7.0	8.9	12.1	14.9	23.4
Outpatient Visits							
Non-Emergency Visits	15,640	35,435	73,827	76,563	89,118	212,752	398,884
Emergency Visits	5,113	4,850	7,850	12,492	18,665	24,278	41,840
Full Time Equivalents (FTEs)							
Administrators	1.7	1.5	3.3	2.5	1.8	5.1	12.4
Nurses, Licensed	30.4	41.8	68.4	102.0	125.7	296.9	803.2
Ancillary Nursing Personnel	5.3	4.5	8.4	19.1	26.9	40.5	139.1
All Other Personnel	57.9	84.0	185.6	208.0	225.9	592.9	1,510.6
Total FTEs	95.3	131.9	265.7	331.6	380.3	935.4	2,465.3
FTEs Per 100 Patient Census (Adjusted)							
Administrators	12.0	7.2	6.7	3.2	1.7	2.9	2.5
Nurses, Licensed	220.1	198.4	138.0	127.5	117.5	169.8	159.6
Ancillary Nursing Personnel	38.0	21.5	17.1	23.9	25.1	23.2	27.6
All Other Personnel	418.6	398.5	374.7	260.0	211.2	339.2	300.2
Total FTEs	688.8	625.7	536.4	414.6	355.6	535.1	489.9
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 31. GMS Hospital Averages for Selected Utilization Statistics, by Analysis Area, Wisconsin, FY 2024									
	1	2A	2B	3	4	5A	5B	6	7
Analysis Area									
Occupancy Rate (%)									
Adult Medical-Surgical	60.4	67.1	80.7	60.1	58.9	55.9	48.1	59.2	31.4
Obstetrical	36.3	41.8	54.6	33.8	36.1	28.9	67.0	37.4	22.9
Pediatrics	66.6	0.0	101.1	97.3	23.3	0.0	41.6	86.8	0.0
Total Hospital	60.2	64.2	79.4	54.8	54.2	56.5	53.4	64.3	32.9
Average Census (Patients)									
Adult Medical-Surgical	29.3	24.5	71.3	23.0	26.4	11.5	17.7	17.4	5.5
Obstetrical	4.3	5.1	20.4	5.2	4.7	2.6	4.6	3.5	1.0
Pediatrics	6.3	0.0	19.0	0.7	0.6	0.0	0.9	16.2	0.0
Total Hospital	55.5	44.3	136.2	35.1	45.3	16.1	29.7	36.3	6.6
Average Length of Stay (Days)									
Adult Medical-Surgical	4.5	4.2	5.2	3.8	3.9	3.9	3.4	4.5	3.9
Obstetrical	2.6	2.3	2.6	2.3	2.4	2.2	2.0	2.5	2.1
Pediatrics	4.5	0.0	3.5	2.8	3.1	0.0	2.8	4.5	0.0
Total Hospital	5.0	4.4	5.9	4.1	4.3	4.1	4.4	4.9	4.1
Surgical Operations:									
Inpatient	905	1,039	2,671	986	839	341	897	1,323	45
Outpatient	4,548	4,179	5,204	5,998	6,074	3,030	3,726	5,042	1,215
Inpatient as % of All Surgeries	16.6	19.9	33.9	14.1	12.1	10.1	19.4	20.8	3.5
Outpatient Visits									
Non-Emergency Visits	198,530	122,527	219,646	83,281	206,090	93,034	146,388	97,261	41,632
Emergency Visits	18,959	19,187	37,323	15,728	19,482	9,369	15,857	12,451	7,093
Full Time Equivalents (FTEs)									
Administrators	10.1	2.4	5.8	2.1	4.1	3.3	4.0	1.7	2.3
Nurses, Licensed	297.9	196.3	585.8	185.7	265.5	123.3	147.0	156.0	58.8
Ancillary Nursing Personnel	39.3	42.3	127.2	14.5	48.5	18.2	21.2	20.2	8.4
All Other Personnel	689.4	342.1	977.8	283.9	469.5	259.7	405.5	310.5	147.2
Total FTEs	1,036.7	583.0	1,696.6	486.3	787.6	404.5	577.8	488.4	216.7
FTEs Per 100 Patient Census (Adjusted)									
Administrators	6.3	1.7	1.8	1.6	2.2	4.4	2.3	1.4	3.4
Nurses, Licensed	186.3	137.5	186.4	145.0	142.7	165.8	85.3	124.1	88.5
Ancillary Nursing Personnel	24.6	29.6	40.5	11.3	26.1	24.5	12.3	16.1	12.6
All Other Personnel	431.2	239.6	311.1	221.6	252.2	349.2	235.2	246.9	221.6
Total FTEs	648.4	408.4	539.7	379.6	423.1	543.9	335.1	388.4	326.2

Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.

Table 32. GMS Hospital Averages for Selected Financial Statistics, by Volume Group, Wisconsin, FY 2024 (Page 1 of 2)							
	1	2	3	4	5	6	7
Volume Group							
Gross Revenue as % of Total Gross Patient Revenue							
Medicare	43.9	50.5	50.2	49.7	52.1	45.3	49.6
Medical Assistance	14.3	9.7	12.0	11.6	14.2	17.8	11.8
Commercial	36.1	35.4	34.6	34.3	28.2	31.9	32.4
All Other	5.7	4.3	3.2	4.4	5.5	5.0	6.2
Deductions as % of Total Gross Patient Revenue							
Medicare	24.7	32.5	34.5	36.9	40.1	36.1	39.3
Medical Assistance	8.2	7.4	8.7	9.2	11.1	13.5	9.5
Commercial	12.8	14.2	13.8	16.1	13.8	13.5	16.1
Charity Care	0.5	0.7	0.5	0.9	1.1	0.7	0.9
Bad Debt	1.1	1.0	1.4	1.4	1.3	1.0	0.9
All Other	9.3	2.3	1.5	2.4	2.3	2.9	3.6
Total Deductions	56.5	58.1	60.4	66.9	69.7	67.7	70.3
Other Revenue and Net Gains or Losses							
Other Revenue as % of Total Revenue	5.0	3.4	3.8	5.2	3.2	7.5	8.1
Net Gains/Losses as % of Net Income	3.6	3.7	24.6	24.5	14.9	17.5	22.4
Expenses as % of Total Expenses							
Salary/Fringe Benefits	46.0	44.5	51.4	44.9	42.3	44.3	40.0
Supplies and Services	45.3	48.8	41.7	48.4	52.4	49.1	55.1
Capital Component	8.7	6.7	6.8	6.7	5.3	6.6	4.9
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 32. GMS Hospital Averages for Selected Financial Statistics, by Volume Group, Wisconsin, FY 2024 (Page 2 of 2)							
	1	2	3	4	5	6	7
Fiscal Statistics							
Operating Margin (%)	11.8	15.2	6.0	5.9	8.2	8.4	7.5
Total Hospital Net Income (%)	12.2	15.7	7.8	7.7	9.5	10.0	9.5
Return on Equity (%)	42.7	4.9	5.5	4.7	7.9	7.7	9.7
Current Ratio	1.9	2.5	3.2	4.0	11.5	5.2	7.4
Days in Net Patient Accounts Receivable	57.5	375.6	125.7	114.7	51.6	99.3	57.7
Average Payment Period	57.1	485.9	129.2	112.4	28.4	79.3	38.3
Equity Financing (%)	32.5	32.8	43.7	53.5	85.9	55.9	72.1
Long-Term Debt to Equity Ratio	1.1	1.6	1.0	0.7	0.1	0.6	0.3
Times Interest Earned	10.2	35.8	14.8	10.7	20.0	12.2	19.3
Total Asset Turnover	1.1	0.1	0.3	0.3	0.7	0.3	0.7
Average Age of Plant (Years)	6.2	92.3	26.0	25.6	13.0	24.5	14.7
Increase (Decrease) Total Net Patient Revenue (%)	13.2	6.3	4.5	5.4	5.0	5.0	8.4
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	83.5	86.0	86.6	81.5	75.8	72.7	62.1
Patient Statistics - excludes newborns, includes swing-bed stays							
Inpatient Net Revenue Per Discharge	\$21,163	\$17,981	\$14,762	\$12,649	\$12,808	\$18,890	\$22,262
Inpatient Net Revenue Per Day	\$3,254	\$3,801	\$3,728	\$3,046	\$2,992	\$4,193	\$4,218
Outpatient Net Revenue Per Visit	\$953	\$887	\$718	\$770	\$805	\$734	\$1,035
Patient Statistics - excludes newborns and swing-bed stays							
Inpatient Net Revenue Per Discharge	\$27,658	\$21,366	\$15,560	\$12,838	\$13,051	\$18,917	\$22,262
Inpatient Net Revenue Per Day	\$6,643	\$6,818	\$4,401	\$3,195	\$3,144	\$4,207	\$4,218
Outpatient Net Revenue Per Visit	\$953	\$887	\$718	\$770	\$805	\$734	\$1,035
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 33. GMS Hospital Averages for Selected Financial Statistics, by Analysis Area, Wisconsin, FY 2024 (Page 1 of 2)							
	1	2A	2B	Analysis Area			7
				3	4	5A	5B
Gross Revenue as % of Total Gross Patient Revenue							
Medicare	43.3	53.9	48.4	51.2	50.3	53.1	48.0
Medical Assistance	11.3	10.1	19.2	10.3	10.9	10.4	9.1
Commercial	35.2	33.1	29.3	35.2	33.0	30.7	34.4
All Other	10.2	2.9	3.1	3.3	5.8	5.8	8.5
Deductions as % of Total Gross Patient Revenue							
Medicare	34.0	44.4	39.0	37.9	39.3	36.6	35.0
Medical Assistance	9.2	8.3	14.8	7.9	8.7	7.4	7.2
Commercial	17.7	16.7	14.8	16.8	15.9	10.9	15.9
Charity Care	0.7	0.8	1.1	0.7	0.6	0.9	1.4
Bad Debt	1.2	1.1	0.9	1.2	0.9	1.1	0.8
All Other	5.4	1.7	1.6	1.8	3.6	2.9	6.6
Total Deductions	68.1	73.0	72.2	66.2	69.1	59.8	66.9
Other Revenue and Net Gains or Losses							
Other Revenue as % of Total Revenue	4.0	3.9	9.4	1.5	3.2	5.3	22.0
Net Gains/Losses as % of Net Income	47.0	N/A	N/A	13.3	27.0	16.6	76.8
Expenses as % of Total Expenses							
Salary/Fringe Benefits	42.9	40.1	34.7	38.4	44.5	51.8	52.8
Supplies and Services	51.0	52.4	60.4	56.3	49.8	43.8	43.2
Capital Component	6.0	7.6	4.9	5.3	5.7	4.4	4.1
Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 33. GMS Hospital Averages for Selected Financial Statistics, by Analysis Area, Wisconsin, FY 2024 (Page 2 of 2)

	1	2A	2B	3	4	5A	5B	6	7
Fiscal Statistics									
Operating Margin (%)	5.1	11.7	11.0	11.1	8.5	8.5	1.7	4.0	9.4
Total Hospital Net Income (%)	9.2	11.0	10.4	12.6	11.3	10.0	6.9	5.0	14.7
Return on Equity (%)	10.1	7.8	10.9	7.4	11.9	6.5	6.7	4.2	5.5
Current Ratio	3.3	13.2	14.7	26.1	7.4	2.7	34.3	2.5	3.2
Days in Net Patient Accounts Receivable	62.3	54.2	54.8	55.4	41.4	191.1	55.7	157.5	239.9
Average Payment Period	59.4	31.7	23.9	17.6	28.8	204.6	9.3	152.0	301.6
Equity Financing (%)	57.6	87.0	88.9	108.9	86.7	32.7	88.7	32.1	39.0
Long-Term Debt to Equity Ratio	0.5	0.1	0.1	0.0	0.1	1.6	0.1	1.7	1.2
Times Interest Earned	11.1	12.6	17.7	146.5	20.3	30.6	41.4	11.3	40.0
Total Asset Turnover	0.6	0.6	0.7	0.6	0.9	0.2	0.8	0.2	0.1
Average Age of Plant (Years)	16.5	12.7	14.8	5.3	8.3	62.8	9.9	42.6	56.4
Increase (Decrease) Total Net Patient Revenue (%)	7.5	8.1	6.7	7.2	6.3	10.0	20.9	-2.2	5.3
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	64.9	68.5	55.8	72.0	75.4	78.4	82.4	72.2	90.3
Patient Statistics - excludes newborns, includes swing-bed stays									
Inpatient Net Revenue Per Discharge	\$23,413	\$13,801	\$27,307	\$13,726	\$16,260	\$16,548	\$21,877	\$16,797	\$15,950
Inpatient Net Revenue Per Day	\$4,653	\$3,089	\$4,572	\$3,265	\$3,662	\$3,603	\$4,473	\$3,543	\$3,457
Outpatient Net Revenue Per Visit	\$849	\$814	\$964	\$1,015	\$747	\$968	\$898	\$1,070	\$1,132
Patient Statistics - excludes newborns and swing-bed stays									
Inpatient Net Revenue Per Discharge	\$23,543	\$13,801	\$27,307	\$13,806	\$16,367	\$17,596	\$22,829	\$16,909	\$17,038
Inpatient Net Revenue Per Day	\$4,702	\$3,089	\$4,572	\$3,329	\$3,746	\$4,304	\$5,106	\$3,589	\$4,240
Outpatient Net Revenue Per Visit	\$849	\$814	\$964	\$1,015	\$747	\$968	\$898	\$1,070	\$1,132

Source: 2024 Annual Survey of Hospitals, FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.

SECTION VII. INDIVIDUAL HOSPITAL TABLES

GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS

LONG-TERM ACUTE CARE (LTAC) HOSPITALS

PSYCHIATRIC HOSPITALS

REHABILITATION HOSPITALS

STATE-OPERATED MENTAL HEALTH INSTITUTES

