

INTRODUCTION

The ***Guide to Wisconsin Hospitals, Fiscal Year 2025***, 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) 2024 Hospital Fiscal Survey, the Fiscal Year (FY) 2025 Hospital Fiscal Survey, the FY 2024 Annual Survey of Hospitals and the FY 2025 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 (142 in FY 2025) provide diagnostic and therapeutic services to patients for a variety of medical and surgical conditions.

Critical Access Hospitals (CAHs) (58 in FY 2025) 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 2025) 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 (15 in FY 2025) provide diagnostic and therapeutic services to patients with mental or emotional disorders.
- State-operated mental health institutes (2 in FY 2025) provide comprehensive and intensive diagnostic, therapeutic, and support services to patients with unusually complex or difficult mental, emotional, or developmental disorders.

- Rehabilitation hospitals (9 in FY 2025) 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 172 non-federal hospitals that provided full-year data for the FY 2025 Annual Survey of Hospitals, 137 are nongovernmental, not-for-profit entities, owned either by a religious organization (26) or by some other not-for-profit corporation (111). Three hospitals are state-operated and six are county-operated. Twenty six hospitals (eleven GMS, four LTAC, seven rehabilitation, and four 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 15. Waukesha County has nine GMS hospitals. Brown County has five, and 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 seven 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. Ninety-two of the 172 reporting hospitals (53 percent) had a fiscal year ending December 31, 2025.

All data used in this report are based on each hospital's 2025 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 2025	
Fiscal Year End	Number of Hospitals
03/31/2025	2
06/30/2025	55
07/31/2025	1
09/30/2025	22
12/31/2025	92

Source: 2025 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 of 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 2025

- One hundred and seventy-two hospitals submitted full-year data to the WHA Information Center for FY 2025. Of this total, 142 were general medical-surgical (GMS) hospitals, four were long-term acute care (LTAC) hospitals, fifteen were psychiatric (psych) hospitals, nine were rehabilitation (rehab) hospitals. Two were state-owned (state) hospitals.
- Of the 172 hospitals that submitted full-year data, 146 were not-for-profit. Twenty-six hospitals (eleven GMS, four PSYCH, four LTAC, and seven rehab) were for-profit facilities owned by partnerships or corporations.
- Of the 146 not-for-profit hospitals, three were state-operated hospitals, six were county-operated hospitals, 26 were religious hospitals, and 111 were other not-for-profit hospitals.
- In FY 2025, there were 58 Critical Access Hospitals (CAHs).
- WHA surveyed 21 of the state's largest health care systems, which represent 113 hospitals. Each system provides crucial nonhospital services that are not reported in the hospital-only fiscal survey. According to WHA, hospitals within the 21 systems had an average operating margin of 7.9%, but the systems as a whole had operating margins averaging only 3.9%.
- The overall average occupancy rate for Wisconsin hospitals was 65 percent in FY 2025. GMS hospitals had an average occupancy rate of 66 percent, LTAC hospitals, 60 percent, psychiatric hospitals, 64 percent, state hospitals, 48 percent, and rehabilitation hospitals, 69 percent.
- On average, there were 7,804 patients hospitalized on any given day: 6,764 at GMS hospitals, 115 at LTAC hospitals, 447 at psychiatric hospitals, 246 at state hospitals, and 231 at rehabilitation hospitals.
- There were 555,046 hospital discharges in FY 2025: 515,861 from GMS hospitals, 1,323 from LTAC hospitals, 26,898 from psychiatric hospitals, 3,663 from state hospitals, and 7,301 from the rehabilitation hospitals.
- There were 2,848,422 inpatient days reported by Wisconsin hospitals, of which 2,468,884 were for GMS hospitals, 42,138 were for LTAC hospitals, 163,194 were for psychiatric hospitals, 89,742 were for the state hospitals, and 84,464 were for the rehabilitation hospitals.
- Outpatient visits totaled 24,112,140 at the 155 Wisconsin hospitals that provided outpatient services. GMS hospitals had 23,693,810 outpatient visits, LTAC hospitals had 3,271, psychiatric hospitals had 373,023, and the rehabilitation hospitals had 42,036.
- Medicare accounted for 49.5 percent of total gross patient revenue (billed charges), Medicaid for 12.5 percent, and other public sources for 2.1 percent. Commercial insurance accounted for 31.6 percent of total gross patient revenue, and self-pay/other accounted for 4.3 percent.
- Total hospital revenue was \$34,861.3 million, \$33,845.9 million at GMS hospitals and \$1,015.4 million at specialty hospitals.

- Wisconsin hospitals collected 30 percent of total gross patient revenue (billed charges). GMS hospitals collected 30 percent of patient charges, LTAC hospitals collected 13 percent, psychiatric hospitals collected 42 percent, the state hospitals collected 92 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 2025 was \$3,839; the average length of stay was 5.2 days. Net revenue received per inpatient day (and average length of stay) was \$4,181 for GMS hospitals (4.9 days), \$2,171 for LTAC hospitals (31.9 days), \$1,440 for psychiatric hospitals (6.1 days), \$813 for the state hospitals (24.5 days), and \$2,350 for the rehabilitation hospitals (11.6 days).
- The average net revenue (charges minus deductions, before expenses) received per outpatient visit in a Wisconsin hospital in FY 2025 was \$895. GMS hospitals received \$900, the LTAC hospitals received \$195, psychiatric hospitals received \$653, and rehabilitation hospitals received \$36.
- Salaries and fringe benefits represented 41.5 percent of total expenses for Wisconsin hospitals. For GMS hospitals, salaries and fringe benefits represented 40.7 percent of total expenses, for LTAC hospitals 52.2 percent, for psychiatric hospitals 62.0 percent, for state hospitals 78.7 percent, and for rehabilitation hospitals 57.3 percent.
- The net-income percentage across all Wisconsin hospitals was 9.1 percent in FY 2025. The rehabilitation hospitals had the highest net income percentage (14.6 percent) followed by the GMS hospitals (9.4 percent), LTAC hospitals (1.3 percent), psychiatric hospitals (0.3 percent), state hospitals (-22.6 percent).
- Wisconsin hospitals reported net income of \$3.23 billion in FY 2025. GMS hospitals reported net income of \$3.25 billion, and specialty hospitals together reported a net loss of \$20.7 million.
- Thirty-nine hospitals lost money in FY 2025, compared to forty in FY 2024.
- There were 12,038 beds set up and staffed in FY 2025 at the 172 reporting hospitals. Of these, 10,303 were at GMS hospitals, 194 were at LTAC hospitals, 696 were at psychiatric hospitals, 509 were at the state hospitals, and 336 were at the rehabilitation hospitals.
- State hospitals averaged the highest ratio of full-time equivalent (FTE) personnel per patient (6.5). The rehabilitation hospitals were next (5.9), followed by the GMS hospitals (5.0), LTAC hospitals (4.0), psychiatric hospitals (3.8), and Statewide, for all hospitals, the average was 5.0 FTEs per patient.
- GMS hospitals employed 153 full-time licensed nurses per 100 patients. rehabilitation hospitals employed 120 per 100 patients, LTAC hospitals employed 101, state hospitals employed 94, psychiatric hospitals employed 79.

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 21 Wisconsin health systems comprising 113 hospitals. The operating margin for these 21 systems was 3.9% in 2025. The total margin was 7.5%.

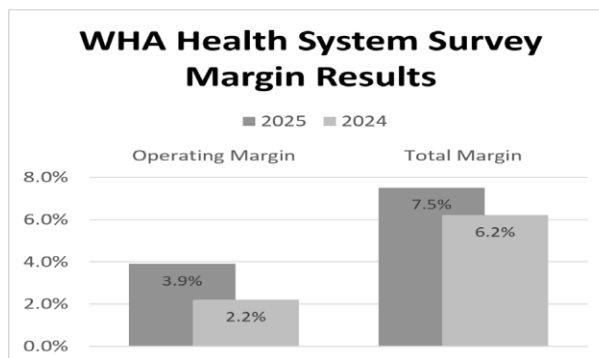


Table 1a		
	Total System Operations	Fiscal Survey Data on System Hospitals Only
Operating Revenue	\$40,534,806,772	\$31,027,577,482
Operating Expenses	\$38,947,754,104	\$28,569,000,062
Operating Margin	\$1,587,052,668	\$2,458,577,438
Operating Margin %	3.9%	7.9%
Nonoperating Income & Investments	\$1,602,919,626	\$657,694,011
Nonoperating Expenses	\$25,365,391	\$135,826,304
Total Revenue	\$42,137,726,398	\$31,685,271,493
Total Expenses	\$38,973,119,495	\$28,704,826,366
Total Margin	\$3,164,606,903	\$2,980,445,127
Total Margin %	7.5%	9.4%

Table 1b	
Non-Hospital Services	Number of Systems Providing
Physician Clinics	19
Lab	17
Pharmacy	15
Home Health	9
Hospice	9
Dialysis	7
Assisted Living	5
Nursing Home	5
Other services noted:	
Durable medical equipment, behavioral health, rehabilitation, social services, health plans, etc.	

Source: FY 2025 Health System Survey, WHA Information Center, LLC.

Hospitals

In FY 2025, Wisconsin hospitals generated \$34.9 billion in total revenue (see Table 2). After expenses and non-operating gains and losses, hospitals were left with total net income of \$3.2 billion.

Table 2. Summary Financial Data (in millions), Wisconsin Hospitals, FY 2025			
	All Hospitals	GMS	Specialty
Gross Patient Revenue	\$104,641.9	\$102,334.0	\$2,307.9
Net Patient Revenue	\$31,783.3	\$30,951.1	\$832.2
Total Revenue	\$34,861.3	\$33,845.9	\$1,015.4
Expenses	\$32,309.1	\$31,252.6	\$1,056.5
Nonoperating Gains/Losses	\$678.6	\$658.1	\$20.5
Net Income	\$3,230.8	\$3,251.5	-\$20.7
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.			

Between fiscal years 1993 and 2025, total gross patient revenue (charges) at Wisconsin hospitals increased from \$6.8 billion to \$104.6 billion. Net patient revenue increased from \$5.0 billion to \$31.8 billion, and expenses increased from \$5.2 billion to \$32.3 billion. Net income increased from \$241.7 million to \$3.2 billion. In FY 1993, hospitals collected 74 percent of their charges. In FY 2025, they collected 30 percent.

During the same period, total gross patient revenue at CMS hospitals increased from \$5.3 billion to \$102.3 billion. Net patient revenue rose from \$3.9 billion to \$31.0 billion. Net income increased from \$217.4 million to \$3.3 billion.

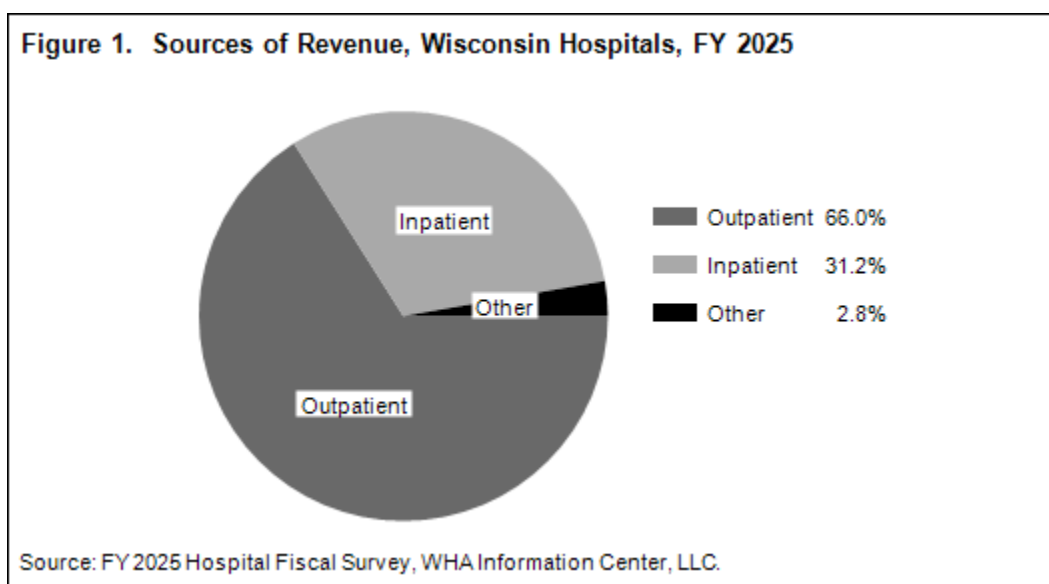
Net income at specialty hospitals went from \$24.3 million in 1993 to a loss of \$20.7 million in 2025. The number of specialty hospitals was 22 in 1993 and 30 in 2025.

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 2025. From 1993 to 2025, inpatient revenue as a proportion of total gross patient and other revenue at GMS hospitals decreased from 66.8 percent to 31.2 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 66.0 percent (see Figure 1).



Generally, small, rural GMS hospitals rely to a greater 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 98.1 percent, Milwaukee ER & Hospital with 97.3 percent, Aspirus Plover Hospital, Stevens Point with 96.6%, Ascension Wisconsin Hospital - Menomonee Falls with 96.6%, and Bellin Health Oconto Hospital with 96.6 percent.

In FY 2025, Wisconsin hospitals reported \$3.1 billion in other (non-patient) revenue. State hospitals relied most on other revenue, with 65.2 percent of hospital revenue from this source, compared with 2.2 percent at psychiatric hospitals, 2.8 percent at GMS

hospitals, 0.3 percent at the rehabilitation hospitals, and 0.4 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 2025				
Type	Hospitals	Inpatient Revenue (%)	Outpatient Revenue (%)	Other Revenue (%)
GMS	142	31.2	66.0	2.8
LTAC	4	99.4	0.2	0.4
PSYCH	15	51.1	46.7	2.2
REHAB	9	97.8	1.9	0.3
STATE	2	33.6	1.2	65.2
TOTAL	172	32.2	65.0	2.9
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.				

Public Payment Sources as a Percentage of Gross Patient Revenue

In FY 2025, Medicare and commercial insurance were the major sources of payment for all Wisconsin hospitals combined, with Medicare constituting 49.5 percent of gross patient revenue and commercial insurance 31.6 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 67.9 percent at rehabilitation hospitals to a low of 11.3 percent at psychiatric hospitals.

Medical Assistance gross patient revenue as a proportion of total gross patient revenue was highest at the Psychiatric hospitals at 38.2 percent. LTAC, State, and Rehabilitation hospitals reported 22.9 percent, 13.8 percent, and 10.7 percent of total gross patient revenue, respectively. The GMS hospitals reported the percentage of Medical Assistance gross revenue at 12.1 percent.

Revenue from commercial insurance as a proportion of total gross patient revenue was highest for the psychiatric hospitals (46.4 percent) and lowest at state hospitals (13.6 percent).

Table 4. Payment Sources as a Percent of Total Gross Patient Revenue, Wisconsin Hospitals, FY 2025						
Type	Hospitals	Public Source (%)			Private Source(%)	
		Medicare	Medical Assistance	Other Public	Commercial	Self/Other
GMS	142	49.8	12.1	2.1	31.6	4.4
LTAC	4	56.2	22.9	0.1	20.4	0.4
PSYCH	15	11.3	38.2	1.4	46.4	2.8
REHAB	9	67.9	10.7	0.0	20.1	1.3
STATE	2	29.3	13.8	43.4	13.6	0.0
TOTAL	172	49.5	12.5	2.1	31.6	4.3
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.						

Percent of Charges Collected by Hospitals

Overall, Wisconsin hospitals collected 30.4 cents for each dollar they charged in FY 2025 (see Table 5), less than the proportion they received in 2024 (31.2 cents). GMS hospitals received 30 percent of their charges. The state-operated mental health institutes, rehabilitation hospitals, psychiatric hospitals, and the LTAC hospitals received 92 percent, 50 percent, 42 percent, and 13 percent of their charges, respectively.

The GMS hospital with the highest percentage of gross patient revenue collected was Children's Wisconsin - Fox Valley, Neenah, at 70.9 percent. Ascension Wisconsin Hospital - Menomonee Falls collected the lowest percentage of gross patient revenue at 18.0 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 2025 totaled \$72.9 billion (see Table 5). 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 70 percent of billed charges (or \$71.4 billion) in FY 2025.

For all Wisconsin hospitals, contractual adjustments constituted 96 percent of unpaid charges in 2025 (see Tables 6 and 7A). The largest adjustment (\$40.6 billion, or 56

percent of total deductions) came from Medicare, followed by \$16.2 billion (22 percent) from commercial sources and \$10.1 billion (14 percent) from Medical Assistance.

For all Wisconsin hospitals, the highest percentage of gross revenue collected by payer source for FY 2025 was from commercial payers, with 51.0 percent collected (see Table 7B). The lowest percentage of gross revenue collected by payer source was from Medicare with 21.6 percent collected.

At GMS hospitals, the highest percentage of gross revenue collected by payer source for FY 2025 was from commercial payers, with 51.0 percent collected. The lowest percentage of gross revenue collected by payer source was from Medicare with 21.5 percent collected.

At specialty hospitals, the highest percentage of gross revenue collected by payer source for FY 2025 was from other public sources, which include County Relief, county programs under 51.42 & 51.437, Wisconsin Statutes, and all other public programs, with 83.0 percent collected.

Table 5. Percent of Total Gross Patient Revenue Actually Collected, Wisconsin Hospitals, FY 2025					
Type	Hospitals	Gross Patient Revenue (in millions)	Deductions from Revenue (in millions)	Net Patient Revenue (in millions)	Percentage of Gross Patient Revenue Collected
GMS	142	\$102,334.0	\$71,382.7	\$30,951.1	30.2
LTAC	4	\$725.8	\$633.7	\$92.1	12.7
PSYCH	15	\$1,104.3	\$639.0	\$468.6	42.4
REHAB	9	\$395.3	\$199.8	\$195.7	49.5
STATE	2	\$82.4	\$6.5	\$75.9	92.1
TOTAL	172	\$104,641.9	\$72,861.8	\$31,783.3	30.4
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.					

Table 6. Summary of Hospital Revenue (in millions), Wisconsin, FY 2025			
	All Hospitals	GMS	Specialty
Gross Patient Revenue (Patient Charges)	\$104,641.9	\$102,334.0	\$2,307.9
Contractual Adjustments:			
Medicare	\$40,637.2	\$40,053.5	\$583.7
Medical Assistance	\$10,139.8	\$9,719.7	\$420.1
Other Public Sources	\$1,571.4	\$1,562.6	\$8.8
Commercial Sources	\$16,205.7	\$15,820.9	\$384.8
Other Contractual Adjustments	\$1,382.8	\$1,356.9	\$25.8
Charity Care	\$1,036.6	\$1,015.4	\$21.2
Bad Debt	\$1,007.6	\$993.1	\$14.6
Other Noncontractual Deductions	\$877.5	\$860.7	\$16.9
Total Deductions	\$72,861.8	\$71,382.7	\$1,479.1
Net Patient Revenue	\$31,783.3	\$30,951.1	\$832.2
Other Revenue	\$3,078.0	\$2,894.8	\$183.2
Total Revenue	\$34,861.3	\$33,845.9	\$1,015.4
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.			

At GMS hospitals, from FY 1993 to FY 2025, Medicare adjustments, as a proportion of all unpaid charges, decreased from 60.0 percent to 56.1 percent, the proportion of Medical Assistance adjustments decreased from 15.7 percent to 13.6 percent, and adjustments from other public sources increased from 2.0 percent to 2.2 percent. From FY 1993 to FY 2025, charity care at GMS hospitals dropped from 4.6 to 1.4 percent of all unpaid charges, although the dollar value of billed charges for charity care increased dramatically to \$1.0 billion.

At GMS hospitals, from FY 1993 to FY 2025, 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 2025			
	All Hospitals (%)	GMS (%)	Specialty (%)
Contractual Adjustments:			
Medicare	55.8	56.1	39.5
Medical Assistance	13.9	13.6	28.4
Other Public Sources	2.2	2.2	0.6
Commercial Sources	22.2	22.2	26.0
Other Contractual Adjustments	1.9	1.9	1.7
Charity Care	1.4	1.4	1.4
Bad Debt	1.4	1.4	1.0
Other Noncontractual Deductions	1.2	1.2	1.1
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.			

Table 7B. Percentage of Gross Revenue Collected by Payer Source, Wisconsin Hospitals, FY 2025			
	All Hospitals (%)	GMS (%)	Specialty (%)
Revenue Collected:			
Medicare	21.6	21.5	29.3
Medical Assistance	22.3	21.7	34.6
Other Public Sources	28.4	27.1	83.0
Commercial Sources	51.0	51.0	48.7
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.			

Average Net Revenue per Inpatient Day

In FY 2025, the average net revenue received (charges minus deductions, before expenses) per inpatient day in a Wisconsin hospital was \$3,839 with an average length of stay of 5.2 days (see Table 8A). Among all hospital types, GMS hospitals reported the highest average net revenue per inpatient day at \$4,181 but kept inpatients for fewer days (an average 4.9 days) than psychiatric (6.1 days), rehabilitation (11.6 days), state hospitals (24.5 days) or LTAC (31.9 days). GMS hospitals had the highest average net revenue per outpatient visit, at \$900.

In FY 2025, the average inpatient net revenue received per inpatient stay for all hospitals was \$20,001. GMS hospitals received an average of \$20,375. Average inpatient net revenue for the specialty hospitals ranged from \$8,738 per hospitalization for the psychiatric hospitals to \$69,158 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 2025				
Type	Per Inpatient Stay	Per Inpatient Day	Length of Stay (days)	Per Outpatient Visit
GMS	\$20,375	\$4,181	4.9	\$900
LTAC	\$69,158	\$2,171	31.9	\$195
PSYCH	\$8,738	\$1,440	6.1	\$653
REHAB	\$27,188	\$2,350	11.6	\$36
STATE	\$19,926	\$813	24.5	N/A
TOTAL	\$20,001	\$3,839	5.2	\$895
Note: Excludes data on newborns.				
Source: 2025 Annual Survey of Hospitals, FY 2025 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 2025				
Type	Per Inpatient Stay	Per Inpatient Day	Length of Stay (days)	Per Outpatient Visit
GMS	\$20,578	\$4,300	4.8	\$900
LTAC	\$69,158	\$2,171	31.9	\$195
PSYCH	\$8,738	\$1,440	6.1	\$653
REHAB	\$27,188	\$2,350	11.6	\$36
STATE	\$19,926	\$813	24.5	N/A
TOTAL	\$20,187	\$3,934	5.1	\$895
Note: Excludes data on newborns.				
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.				

The two GMS hospitals with the highest net revenue per patient were Children's Wisconsin-Milwaukee Hospital (\$60,612) and UW Hospital and Clinics Authority, Madison, (\$41,836).

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

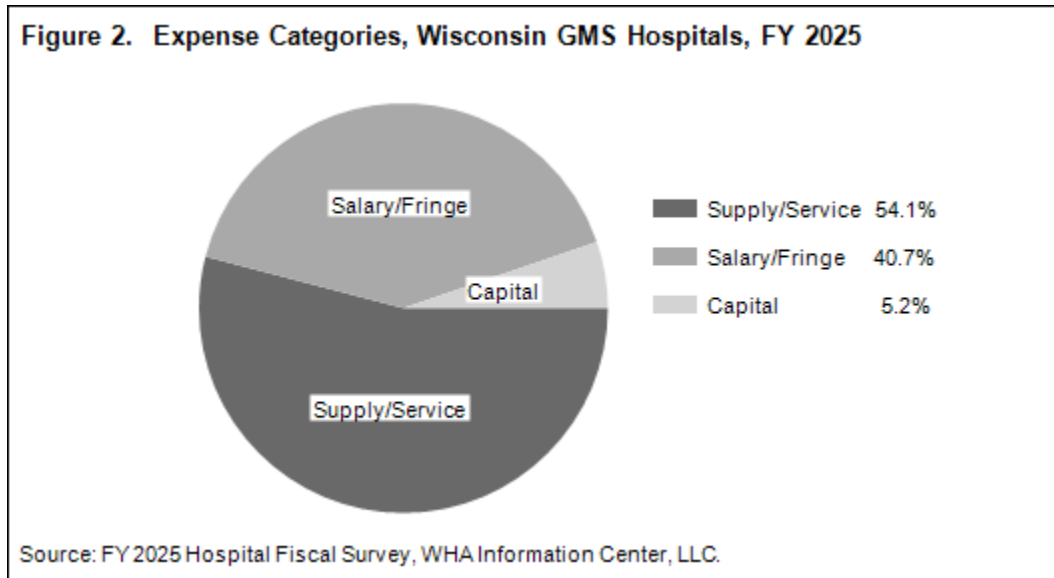
Hospital	City	Net revenue per patient
• Children's Wisconsin-Milwaukee Hospital	Milwaukee	\$60,612
• UW Hospital and Clinics Authority	Madison	\$41,836
• OakLeaf Surgical Hospital	Altoona	\$40,427
• Children's Wisconsin-Fox Valley Hospital	Neenah	\$39,958
• Froedtert Hospital	Milwaukee	\$33,557
• Midwest Orthopedic Specialty Hospital	Franklin	\$31,981
• Milwaukee ER & Hospital	Milwaukee	\$31,035
• Aurora St. Luke's Medical Center	Milwaukee	\$31,005
• Gundersen St. Joseph's Hospital and Clinics	Hillsboro	\$30,059
• Green Bay ER & Hospital	Bellevue	\$29,736
• Aurora Medical Center - Fond du Lac	Fond du Lac	\$29,622
• ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	\$28,302
• Black River Health	Black River Falls	\$26,728
• Gundersen Tri-County Hospital and Clinics	Whitehall	\$24,857
• Mile Bluff Medical Center	Mauston	\$24,641
• Mayo Clinic Health System - Sparta	Sparta	\$24,527
• Marshfield Medical Center	Marshfield	\$24,206
• Gundersen Boscobel Area Hospital and Clinics	Boscobel	\$23,858

Hospital	City	Net revenue per patient
• Gundersen Lutheran Medical Center	La Crosse	\$23,590
• Mayo Clinic Health System - Oakridge in Osseo	Osseo	\$23,545
• Edgerton Hospital and Health Services	Edgerton	\$22,871
• Orthopaedic Hospital of Wisconsin	Glendale	\$22,521
• SSM Health St Mary's Hospital	Madison	\$22,330
• Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	\$21,871
• Mercy Health Hospital and Trauma Center - Janesville	Janesville	\$21,219
• Aurora BayCare Medical Center	Green Bay	\$21,202
• Mayo Clinic Health System - Eau Claire	Eau Claire	\$20,933
• Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	\$20,517
• Tamarack Health Hayward Medical Center	Hayward	\$19,979
• Lafayette Hospital + Clinics	Darlington	\$19,741
• Cumberland Healthcare	Cumberland	\$19,704
• St Vincent Hospital	Green Bay	\$19,316
• Prairie Ridge Health	Columbus	\$19,105
• Aspirus Wausau Hospital	Wausau	\$19,055
• Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	\$18,066
• Aurora Medical Center - Grafton	Grafton	\$17,978
• Grant Regional Health Center	Lancaster	\$17,710
• Bellin Hospital	Green Bay	\$17,603
• Crossing Rivers Health	Prairie du Chien	\$17,573
• Marshfield Medical Center-River Region at Stevens Point	Stevens Point	\$17,384
• Upland Hills Health	Dodgeville	\$17,193
• UnityPoint Health - Meriter	Madison	\$17,055
• Vernon Health	Viroqua	\$17,037

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 40.7 percent in FY 2025. The supplies and services proportion has increased from 36.8 percent to 54.1 percent (see Table 9).

The GMS hospitals had the largest supplies and services component of hospital expenses (54.1 percent). Long-term acute care hospitals had the next largest supplies and services component (40.2 percent).

Table 9. Percent of Expenses Allocated to Each Component, Wisconsin Hospitals, FY 2025				
Type	Hospitals	Salary / Fringe Benefits (%)	Supplies / Services (%)	Capital (%)
GMS	142	40.7	54.1	5.2
LTAC	4	52.2	40.2	7.6
PSYCH	15	62.0	31.4	6.6
REHAB	9	57.3	30.1	12.6
STATE	2	78.7	18.8	2.4
TOTAL	172	41.5	53.3	5.2
Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.				

Table 10. Revenue, Expense, Gain/Loss, Net Income (in millions), and Net Income Percentage, Wisconsin Hospitals, FY 2025						
Type	Hospitals	Total Revenue	Total Expenses	Nonoperating Gains/Losses	Net Income	Net Income (%)
GMS	142	\$33,845.89	\$31,252.56	\$658.15	\$3,251.48	9.42
LTAC	4	\$94.91	\$93.49	-\$0.22	\$1.20	1.27
PSYCH	15	\$493.39	\$513.21	\$21.15	\$1.33	0.26
REHAB	9	\$197.03	\$167.77	-\$0.54	\$28.72	14.62
STATE	2	\$230.05	\$282.06	\$0.07	-\$51.93	-22.57
TOTAL	172	\$34,861.27	\$32,309.09	\$678.61	\$3,230.79	9.09
Source: FY 2025 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 three GMS hospitals with the highest net incomes were Aurora St. Luke's Medical Center, Milwaukee, at \$373.8 million, University Hospital, Madison, at \$180.7 million, and Children's Wisconsin - Milwaukee Hospital at \$174.0 million.

The GMS hospital with the highest net-income percentage was Froedtert Community Hospital - New Berlin at 48.5 percent. The next two were Froedtert Community Hospital - Oak Creek at 43.5 percent, and Midwest Orthopedic Specialty Hospital, Franklin, at 35.8 percent.

Thirty-nine Wisconsin hospitals reported net losses, totaling \$250.66 million, in FY 2025 (see Table 11). In FY 2024, forty hospitals operated at a loss, with a combined loss of \$358.99 million.

Table 11. Hospitals that Lost Money (in millions), Wisconsin Hospitals, FY 2025		
Type	Hospitals	Net Income
GMS	26	-156.23
LTAC	1	-1.05
PSYCH	8	-37.49
REHAB	2	-3.96
STATE	2	-51.93
TOTAL	39	-250.66

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 2025, Wisconsin hospitals reported \$3.1 billion in other (non-patient) revenue (\$2.9 billion for GMS hospitals). Wisconsin hospitals reported \$678.6 million in non-operating gains (\$658.1 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 and fund balances 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 2025				
	GMS	LTAC	PSYCH	REHAB
Hospitals	142	4	15	9
Assets (in millions)				
	\$14,140.5			
Cash & cash equivalents	2	\$0.92	\$53.94	\$2.87
Net patient accounts receivable	\$5,319.75	\$21.43	\$74.35	\$25.67
Other accounts receivable	\$2,712.92	\$0.00	\$4.88	\$0.19
	\$51,382.6			
Land, buildings, and equipment (net)	1	\$13.37	\$307.30	\$81.44
	\$83,467.7			
Other assets	9	\$22.51	\$207.28	\$125.13
	\$157,023.			
Total unrestricted assets	5	\$58.24	\$647.75	\$235.29
Liabilities (in millions)				
	\$15,048.9			
Current liabilities	6	\$9.10	\$64.33	\$29.18
	\$36,288.2			
Long-term debt	7	\$0.31	\$154.94	\$71.91
Other liabilities	\$7,885.58	\$38.87	\$117.62	\$53.12
	\$97,805.8			
Unrestricted fund balances	8	\$9.96	\$310.86	\$81.07
	\$157,028.			
Total liabilities and unrestricted funds	6	\$58.24	\$647.75	\$235.29
NOTE: State-operated Mental Health Institutes (STATE) are not included.				
Source: FY 2025 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, 95 percent of GMS hospitals provided adult medical-surgical acute services in FY 2025; 94 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 2025 offered bone-marrow transplant services, eleven performed tissue transplants, five performed kidney transplants, and four performed heart/lung transplants. Three hospitals performed in-vitro fertilization services. Fifty-one 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. Eleven percent of GMS hospitals (15 hospitals) provided inpatient alcoholism and chemical dependency services, and 13 percent (19 hospitals) offered inpatient psychiatric care services.

Eleven of the fifteen psychiatric hospitals provided inpatient alcohol and chemical dependency services in FY 2025.

In addition to the nine rehabilitation hospitals in Wisconsin, 110 GMS hospitals had inpatient rehabilitation units, and 112 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 2025 was 64.8 percent (see Table 13).

Occupancy rates among GMS hospitals varied widely. While the overall occupancy rate for GMS hospitals in 2025 was 65.7 percent, one hospital had an occupancy rate in excess of 100 percent: Ascension SE Wisconsin Hospital - Franklin Campus (109 percent).

At the other extreme, eleven GMS hospitals had occupancy rates of less than 10 percent. They were: Green Bay ER & Hospital, Bellevue (8.9 percent), Mayo Clinic Health System – Sparta (8.6 percent), Indianhead Medical Center/Shell Lake (8.0

percent), St Clare Memorial Hospital, Oconto Falls (7.9 percent), Ascension Wisconsin Hospital - Greenfield, Milwaukee (7.1 percent), Orthopaedic Hospital of Wisconsin, Glendale (6.4 percent), Ascension Wisconsin Hospital - Menomonee Falls (6.1 percent), AdventHealth Durand (5.2 percent), Edgerton Hospital and Health Services (5.2 percent), Lafayette Hospital + Clinics, Darlington (5.0 percent), and Milwaukee ER & Hospital (3.5 percent).

Eighty-one of all GMS hospitals (57 percent) had occupancy rates of less than 50 percent during FY 2025. Thirty-six GMS hospitals (25 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 2025							
Type	Hospitals	Beds Set Up & Staffed	Discharges	Inpatient Days	Occupancy Rate (%)	Average Census (patients)	Length of Stay (days)
GMS	142	10,303	515,861	2,468,884	65.7	6,764.1	4.8
LTAC	4	194	1,323	42,138	59.5	115.4	31.9
PSYCH	15	696	26,898	163,194	64.2	447.1	6.1
REHAB	9	336	7,301	84,464	68.9	231.4	11.6
STATE	2	509	3,663	89,742	48.3	245.9	24.5
TOTAL	172	12,038	555,046	2,848,422	64.8	7,803.9	5.1
Note: Excludes data on newborns.							
Source: 2025 Annual Survey of Hospitals, FY 2025 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 2025		
Type	Hospitals	Outpatient Visits
GMS	142	23,693,810
LTAC	1	3,271
PSYCH	8	373,023
REHAB	4	42,036
TOTAL	155	24,112,140
Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.		

All GMS hospitals provided outpatient care on a nonemergency basis. Five GMS hospitals reported no emergency outpatient visits in FY 2025. GMS hospitals reported that most of their outpatient visits (89 percent) were for nonemergency care. No emergency outpatient visits were reported by thirteen of the fifteen psychiatric hospitals, by either of the two state hospitals, the rehabilitation hospitals, or the LTAC hospitals.

One hundred twenty-six of the 142 reporting GMS hospitals reported outpatient surgeries in FY 2025. These hospitals performed 564,245 outpatient surgeries, or 82 percent of total GMS hospital surgeries. By comparison, these GMS hospitals performed 126,849 inpatient surgeries (18 percent of all GMS hospital surgeries) in FY 2025.

Average Staff-to-Patient Ratio

Wisconsin hospitals employed 112,381.8 full-time equivalent (FTE) personnel in FY 2025. This number includes both full and part-time personnel. Ninety-four percent of all hospital personnel worked for GMS hospitals in FY 2025.

The overall average number of hospital staff FTEs per patient was 5.00 (see Table 15).

Table 15. FTEs & FTEs per Patient, Wisconsin Hospitals, FY 2025		
Type	FTEs	FTEs per Patient
GMS	105,596.6	5.02
LTAC	462.9	4.00
PSYCH	3,288.3	3.85
REHAB	1,386.1	5.88
STATE	1,647.9	6.47
TOTAL	112,381.8	5.00
Source: 2025 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 153 licensed nurses per 100 patients, compared to 101 for LTAC hospitals, 120 for rehabilitation hospitals, 79 for the psychiatric hospitals, and 94 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 33,147 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 Hospitals, FY 2025					
	GMS	LTAC	PSYCH	REHAB	STATE
Administrators	2.4	3.5	6.5	7.6	2.4
Physicians	0.0	0.0	0.0	0.0	0.2
Residents	5.8	0.0	0.0	0.0	0.0
Licensed Nurses	153.2	100.9	79.0	119.6	94.3
Other Nursing Personnel	24.8	82.4	19.2	131.9	0.0
Medical Records	4.3	0.9	2.6	2.8	5.0
Pharmacy	16.4	9.0	3.3	17.5	4.2
Clinical Lab	12.3	0.0	0.2	0.0	2.7
Radiology	20.0	0.9	0.0	0.4	0.0
Therapeutic Services	20.7	59.2	10.9	99.8	18.5
Psychology/Social Work	5.4	8.2	38.3	12.8	36.1
Other	167.6	44.1	100.5	98.0	130.7
Total	501.6	400.2	384.6	587.9	646.7
Source: 2025 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 2025 Annual Survey of Hospitals asked hospitals to identify the number of full-time equivalent positions that are dedicated to these functions.

Of the 172 hospitals reporting data, there were 420 FTEs dedicated to quality management & improvement, 165 FTEs to clinical safety, 1,277 FTEs to case management, 125 FTEs to accreditation, 184 FTEs to infection control, and 131 FTEs to risk management.

Patient Safety

The possibility of medication errors is a concern for all hospitals. The FY 2025 Annual Survey of Hospitals asked hospitals to provide information on pharmacy services.

One hundred ten of the 172 reporting hospitals (64 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 4,000; volume group 3 from 4,001 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 has adjusted discharges of over 25,000. 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, consider 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 2025 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		Vilas
	Door	Analysis Area 5B	Wood
Analysis Area 2A	Kewaunee	Buffalo	
Kenosha	Manitowoc	Crawford	Analysis Area 7
Ozaukee	Marinette	Jackson	Ashland
Racine	Menominee	La Crosse	Bayfield
Walworth	Oconto	Monroe	Burnett
Washington	Shawano	Trempealeau	Douglas
Waukesha	Sheboygan	Vernon	Iron
			Price
Analysis Area 2B			Sawyer
Milwaukee			Washburn

Table 17. GMS Hospitals Providing Selected Inpatient Service, by Volume Group, Wisconsin, FY 2025

	Total	Volume Group						
		1	2	3	4	5	6	7
Hospitals	142	17	19	15	18	25	22	26
General Medical-Surgical:								
Adult Medical-Surgical, Acute	135	13	17	15	18	25	21	26
Orthopedics	73	4	6	3	12	14	13	21
Rehabilitation & Physical Medicine	24	1	0	1	1	6	3	12
Hospice	36	2	3	3	4	8	5	11
Acute Long-Term Care	3	0	0	0	0	1	0	2
Other Acute Care	22	2	1	1	3	5	3	7
Pediatrics	47	3	2	2	4	9	10	17
Obstetrics	78	0	0	6	13	18	17	24
Psychiatric	19	0	0	0	2	2	4	11
AODA	15	1	0	0	2	1	4	7
Intensive Care:								
Medical-Surgical ICU	59	0	2	0	10	11	13	23
Cardiac ICU	24	0	0	0	0	4	5	15
Pediatric ICU	6	0	0	0	0	1	1	4
Burn Care	3	0	0	0	0	0	2	1
Mixed ICU	46	0	0	3	5	13	10	15
Step-Down Care	41	0	0	0	4	9	12	16
Neonatal Intensive/Intermediate	26	1	0	0	0	1	4	20
Other ICU	14	0	0	0	3	2	2	7
Other Inpatient	18	2	2	1	1	3	1	8
Subacute Care	13	1	0	2	2	2	1	5
Newborn Nursery	75	0	0	6	12	17	17	23

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 18. GMS Hospitals Providing Selected Inpatient Service, by Analysis Area, Wisconsin, FY 2025

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	21	15	15	14	19	10	17	7
General Medical-Surgical:										
Adult Medical-Surgical, Acute	135	24	21	11	14	13	19	10	16	7
Orthopedics	73	15	15	9	7	12	6	4	4	1
Rehabilitation & Physical Medicine	24	4	4	1	2	3	4	4	2	0
Hospice	36	8	7	2	9	6	1	2	1	0
Acute Long-Term Care	3	1	0	1	1	0	0	0	0	0
Other Acute Care	22	4	4	3	5	0	1	2	2	1
Pediatrics	47	8	7	4	3	8	7	5	4	1
Obstetrics	78	19	12	5	7	9	8	6	10	2
Psychiatric	19	4	3	1	4	1	2	1	2	1
AODA	15	3	1	4	2	1	2	1	1	0
Intensive Care:										
Medical-Surgical ICU	59	13	11	7	5	9	4	2	8	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	3	1	1	1	0	0	0	0	0	0
Mixed ICU	46	9	13	6	6	5	1	2	4	0
Step-Down Care	41	8	10	5	4	6	3	2	3	0
Neonatal										
Intensive/Intermediate	26	3	6	5	3	4	1	2	2	0
Other ICU	14	4	3	3	2	0	0	1	1	0
Other Inpatient	18	5	2	2	0	4	2	1	1	1
Subacute Care	13	3	0	0	2	0	4	4	0	0
Newborn Nursery	75	18	12	4	6	9	8	6	10	2

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2025, (Page 1 of 3)

	Total	Hospital Type				
		GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	172	142	4	15	9	2
AIDS/ARC - Special Program	7	6	0	1	0	0
Alcoholism/Chemical Dependency	34	25	0	9	0	0
Ambulance/Transportation Services:						
Nonemergency Ground Transfer						
Nonemergency Air Transfer						
Arthritis Treatment Center	9	9	0	0	0	0
Assisted Living						
Auxiliary	99	96	0	2	1	0
Bariatric Services	33	33	0	0	0	0
Birthing Room/LDRP	81	81	0	0	0	0
Cardiac Services:						
Angioplasty	43	43	0	0	0	0
Cardiac Catheter Laboratory	50	50	0	0	0	0
Cardiac Rehabilitation Program	109	107	0	0	2	0
Noninvasive Cardiac Assessment	104	103	1	0	0	0
Open-Heart Surgery	24	24	0	0	0	0
Case Management	149	123	4	11	9	2
Crisis Prevention	62	52	2	6	1	1
Complementary Medicine	38	37	0	1	0	0
Dialysis Services:						
Hemodialysis	55	47	4	0	4	0
Peritoneal Dialysis	51	46	4	0	1	0
Emergency/Urgent Care:						
Emergency Department	133	133	0	0	0	0
Trauma Center	99	99	0	0	0	0
Urgent Care Center	70	70	0	0	0	0
Ethics Committee	117	101	4	6	5	1
Extracorporeal Shock Wave						
Lithotripter (ESWL)	51	51	0	0	0	0
Fitness Center	49	44	1	4	0	0
Food Service:						
Meals on Wheels	19	18	0	1	0	0
Nutrition Programs	114	97	2	9	4	2
Genetic Counseling/Screening	25	25	0	0	0	0

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2025, (Page 2 of 3)

	Total	Hospital Type				
		GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	172	142	4	15	9	2
Geriatric Services:						
Adult Day Care Program	1	1	0	0	0	0
Alzheimer's Diagnosis/Assessment	30	28	0	1	0	1
Comprehensive Assessment	29	27	0	1	0	1
Emergency Response System	18	16	0	0	1	1
Acute Care Unit						
Clinics	10	10	0	0	0	0
Respite Care	36	34	0	2	0	0
Retirement Housing	5	5	0	0	0	0
Senior Membership Program	5	5	0	0	0	0
Health Promotion:						
Community Health Promotion	124	112	2	5	4	1
Patient Education	141	122	2	7	8	2
Worksite Health Promotion	103	96	1	3	2	1
Home Health Service	15	15	0	0	0	0
Home Hospice Program	11	11	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	90	85	0	2	3	0
Occupational/Physical & Rehabilitation:						
Audiology	58	55	0	0	3	0
Occupational Therapy	145	128	4	2	9	2
Physical Therapy	145	131	4	0	9	1
Recreational Therapy	53	40	1	6	4	2
Rehabilitation - Inpatient	119	110	2	1	6	0
Rehabilitation - Outpatient	117	112	1	1	3	0
Respiratory Therapy	140	127	4	0	9	0
Speech Pathology	133	119	4	0	9	1
Oncology Services	84	84	0	0	0	0
Outpatient Services:						
Within the Hospital	91	90	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: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2025, (Page 3 of 3)

	Total	Hospital Type				
		GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	172	142	4	15	9	2
Pain Management Program	94	89	1	0	2	2
Patient Representative	118	103	0	10	3	2
Psychiatric Services:						
Child/Adolescent Services	45	34	0	10	0	1
Consultation-Liaison Services	54	46	1	4	2	1
Education Services	42	33	1	7	0	1
Emergency Services	48	38	0	10	0	0
Geriatric Services	48	33	1	12	0	2
Outpatient Services	64	53	1	9	0	1
Partial Hospitalization Program	22	13	0	8	0	1
Radiation Therapy						
Radiology, Diagnostic:						
CT Scanner	138	137	1	0	0	0
Diagnostic Radioisotope Facility						
Magnetic Resonance Imaging (MRI)	120	120	0	0	0	0
Positron Emission Tomography (PET)	51	51	0	0	0	0
SPECT	69	67	0	1	1	0
Ultrasound	130	129	1	0	0	0
Reproductive Health:						
Fertility Counseling	19	19	0	0	0	0
In Vitro Fertilization	3	3	0	0	0	0
Social Work Services	148	127	2	10	7	2
Sports Medicine Clinic/Services	80	78	0	1	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	5	5	0	0	0	0
Tissue Transplant	11	11	0	0	0	0
Women's Health Center/Services						

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2025, (Page 1 of 3)

	Total	Volume Group						
		1	2	3	4	5	6	7
Hospitals	142	17	19	15	18	25	22	26
AIDS/ARC - Special Program	6	0	0	0	0	0	2	4
Alcoholism/Chemical Dependency	25	0	1	2	3	4	6	9
Ambulance/Transportation Services:								
Nonemergency Ground Transfer								
Nonemergency Air Transfer								
Arthritis Treatment Center	9	1	1	0	0	0	1	6
Assisted Living								
Auxiliary	96	8	8	10	16	16	20	18
Bariatric Services	33	1	1	0	0	5	4	22
Birthing Room/LDRP	81	1	1	7	13	18	17	24
Cardiac Services:								
Angioplasty	43	0	2	0	3	6	9	23
Cardiac Catheter Laboratory	50	0	2	1	5	7	11	24
Cardiac Rehabilitation Program	107	8	9	10	16	20	21	23
Noninvasive Cardiac Assessment	103	7	7	8	16	20	20	25
Open-Heart Surgery	24	0	1	0	1	0	5	17
Case Management	123	8	16	13	18	23	20	25
Crisis Prevention	52	3	5	5	7	10	7	15
Complementary Medicine	37	1	2	1	7	11	5	10
Dialysis Services:								
Hemodialysis	47	1	1	1	5	11	11	17
Peritoneal Dialysis	46	2	1	1	5	9	11	17
Emergency/Urgent Care:								
Emergency Department	133	14	14	15	18	25	22	25
Trauma Center	99	6	8	7	13	20	19	26
Urgent Care Center	70	6	8	8	13	12	14	9
Ethics Committee	101	8	11	9	16	20	17	20
Extracorporeal Shock Wave Lithotripter (ESWL)	51	1	3	3	6	11	11	16
Fitness Center	44	2	7	2	10	6	5	12
Food Service:								
Meals on Wheels	18	0	2	3	1	2	5	5
Nutrition Programs	97	7	9	9	16	18	17	21
Genetic Counseling/Screening	25	0	0	0	3	2	5	15

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2025, (Page 2 of 3)

	Total	Volume Group						
		1	2	3	4	5	6	7
Hospitals	142	17	19	15	18	25	22	26
Geriatric Services:								
Adult Day Care Program	1	0	0	0	0	0	0	1
Alzheimer's								
Diagnosis/Assessment	28	0	2	1	5	3	8	9
Comprehensive Assessment	27	0	2	1	4	6	3	11
Emergency Response System	16	0	1	1	4	3	2	5
Acute Care Unit								
Clinics	10	0	1	0	4	1	1	3
Respite Care	34	4	4	6	6	7	2	5
Retirement Housing	5	1	0	1	2	1	0	0
Senior Membership Program	5	0	0	0	2	1	0	2
Health Promotion:								
Community Health Promotion	112	7	14	12	16	21	18	24
Patient Education	122	9	17	13	17	22	20	24
Worksite Health Promotion	96	7	10	12	15	16	14	22
Home Health Service	15	0	3	2	0	3	4	3
Home Hospice Program	11	0	0	1	0	3	4	3
Mammography Services:								
Diagnostic Mammography	118	11	13	13	18	18	21	24
Mammography Screening	120	11	13	14	18	20	20	24
Occupational Health Services	85	6	9	9	14	17	17	13
Occupational/Physical & Rehabilitation:								
Audiology	55	3	5	4	4	13	13	13
Occupational Therapy	128	12	13	14	18	23	22	26
Physical Therapy	131	12	15	14	18	24	22	26
Recreational Therapy	40	5	2	5	6	5	7	10
Rehabilitation - Inpatient	110	10	10	11	17	21	19	22
Rehabilitation - Outpatient	112	10	11	13	17	21	19	21
Respiratory Therapy	127	11	14	13	18	23	22	26
Speech Pathology	119	10	10	12	17	24	21	25
Oncology Services	84	2	6	8	10	16	17	25
Outpatient Services:								
Within the Hospital	90	5	6	10	12	17	15	25
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: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2025, (Page 3 of 3)

	Total	Volume Group						
		1	2	3	4	5	6	7
Hospitals	142	17	19	15	18	25	22	26
Pain Management Program	89	3	11	9	13	17	15	21
Patient Representative	103	8	13	10	14	20	16	22
Psychiatric Services:								
Child/Adolescent Services	34	0	5	1	6	4	7	11
Consultation-Liaison Services	46	0	4	1	4	11	10	16
Education Services	33	2	2	1	3	5	8	12
Emergency Services	38	1	2	2	4	9	7	13
Geriatric Services	33	1	4	0	5	7	7	9
Outpatient Services	53	4	5	5	8	8	10	13
Partial Hospitalization Program	13	0	0	0	0	2	3	8
Radiation Therapy								
Radiology, Diagnostic:								
CT Scanner	137	16	18	15	18	22	22	26
Diagnostic Radioisotope Facility								
Magnetic Resonance Imaging (MRI)	120	9	11	13	15	24	22	26
Positron Emission Tomography (PET)	51	1	2	6	4	7	13	18
SPECT	67	2	4	4	6	12	13	26
Ultrasound	129	13	15	15	17	22	22	25
Reproductive Health:								
Fertility Counseling	19	0	0	3	2	3	3	8
In Vitro Fertilization	3	1	0	0	0	0	0	2
Social Work Services	127	11	15	11	18	25	21	26
Sports Medicine Clinic/Services	78	3	5	9	13	15	18	15
Surgery, Ambulatory or Outpatient	124	7	16	12	18	24	22	25
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	5	0	1	0	0	0	1	3
Tissue Transplant	11	0	1	0	1	0	4	5
Women's Health Center/Services								

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2025, (Page 1 of 3)

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	21	15	15	14	19	10	17	7
AIDS/ARC - Special Program	6	1	0	3	0	0	1	0	1	0
Alcoholism/Chemical Dependency	25	4	3	2	5	3	4	1	2	1
Ambulance/Transportation Services:										
Nonemergency Ground Transfer										
Nonemergency Air Transfer										
Arthritis Treatment Center	9	1	1	1	3	0	1	0	1	1
Assisted Living										
Auxiliary	96	18	12	7	12	10	12	8	12	5
Bariatric Services	33	2	8	6	4	3	3	2	5	0
Birthing Room/LDRP	81	19	13	5	8	9	9	6	10	2
Cardiac Services:										
Angioplasty	43	5	10	7	6	6	2	2	5	0
Cardiac Catheter Laboratory	50	6	12	7	6	7	3	2	7	0
Cardiac Rehabilitation Program	107	22	13	7	11	11	17	9	14	3
Noninvasive Cardiac Assessment	103	19	13	10	11	13	13	8	13	3
Open-Heart Surgery	24	3	3	4	3	3	1	1	6	0
Case Management	123	21	19	13	15	13	16	8	14	4
Crisis Prevention	52	12	4	8	3	5	11	5	3	1
Complementary Medicine	37	10	5	6	2	6	3	2	3	0
Dialysis Services:										
Hemodialysis	47	8	12	8	3	3	5	2	6	0
Peritoneal Dialysis	46	7	11	7	6	4	4	3	4	0
Emergency/Urgent Care:										
Emergency Department	133	24	20	12	13	13	18	10	17	6
Trauma Center	99	16	14	10	12	11	13	9	10	4
Urgent Care Center	70	17	6	2	3	5	12	8	14	3
Ethics Committee	101	20	16	13	7	10	14	7	10	4
Extracorporeal Shock Wave										
Lithotripter (ESWL)	51	9	11	10	6	7	3	0	4	1
Fitness Center	44	14	4	3	5	3	3	4	7	1
Food Service:										
Meals on Wheels	18	6	3	0	2	0	0	1	6	0
Nutrition Programs	97	18	17	7	14	11	11	6	9	4
Genetic Counseling/Screening	25	4	2	6	3	3	2	3	2	0

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2025, (Page 2 of 3)

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	21	15	15	14	19	10	17	7
Geriatric Services:										
Adult Day Care Program	1	0	0	0	1	0	0	0	0	0
Alzheimer's										
Diagnosis/Assessment	28	7	1	3	1	2	4	3	7	0
Comprehensive Assessment	27	6	3	6	2	2	3	4	1	0
Emergency Response										
System	16	6	3	1	0	2	2	1	1	0
Acute Care Unit										
Clinics	10	2	1	2	0	1	1	2	1	0
Respite Care	34	10	0	0	2	1	8	9	2	2
Retirement Housing	5	0	0	0	0	0	0	0	3	2
Senior Membership Program	5	1	1	2	0	0	1	0	0	0
Health Promotion:										
Community Health Promotion	112	22	17	11	14	11	16	6	10	5
Patient Education	122	22	18	13	15	11	18	8	12	5
Worksite Health Promotion	96	20	10	8	14	9	14	6	10	5
Home Health Service	15	7	1	0	1	2	1	0	2	1
Home Hospice Program	11	4	0	0	1	0	1	3	2	0
Mammography Services:										
Diagnostic Mammography	118	22	15	9	13	11	17	8	17	6
Mammography Screening	120	22	14	9	13	11	19	9	17	6
Occupational Health Services	85	19	10	6	4	7	15	10	12	2
Occupational/Physical & Rehabilitation:										
Audiology	55	11	8	5	2	3	8	6	11	1
Occupational Therapy	128	23	16	11	15	13	17	10	16	7
Physical Therapy	131	23	19	12	14	13	17	10	16	7
Recreational Therapy	40	7	4	8	2	2	2	6	6	3
Rehabilitation - Inpatient	110	21	13	10	13	11	14	8	15	5
Rehabilitation - Outpatient	112	20	13	10	14	7	17	10	16	5
Respiratory Therapy	127	23	20	11	15	12	17	10	14	5
Speech Pathology	119	21	16	10	13	13	17	10	15	4
Oncology Services	84	8	9	9	10	13	13	6	12	4
Outpatient Services:										
Within the Hospital	90	8	12	10	11	11	14	8	12	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: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2025, (Page 3 of 3)

	Total	Analysis Area								
		1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	21	15	15	14	19	10	17	7
Pain Management Program	89	17	11	9	11	11	10	6	10	4
Patient Representative	103	20	17	11	7	10	14	10	13	1
Psychiatric Services:										
Child/Adolescent Services	34	8	1	3	3	1	5	5	7	1
Consultation-Liaison Services	46	8	10	4	5	2	8	3	5	1
Education Services	33	7	4	2	3	1	4	3	7	2
Emergency Services	38	3	8	6	3	5	6	2	3	2
Geriatric Services	33	10	6	3	2	1	3	3	3	2
Outpatient Services	53	12	5	3	5	3	9	6	8	2
Partial Hospitalization Program	13	0	4	1	3	1	1	1	0	2
Radiation Therapy										
Radiology, Diagnostic:										
CT Scanner	137	23	20	14	14	14	19	10	16	7
Diagnostic Radioisotope Facility										
Magnetic Resonance Imaging (MRI)	120	21	17	12	14	14	16	5	14	7
Positron Emission Tomography (PET)	51	8	9	6	3	4	7	3	9	2
SPECT	67	11	12	8	10	9	4	3	8	2
Ultrasound	129	21	21	14	14	13	15	10	15	6
Reproductive Health:										
Fertility Counseling	19	5	0	2	1	0	3	2	6	0
In Vitro Fertilization	3	0	0	2	0	0	0	1	0	0
Social Work Services	127	24	19	12	15	13	16	10	13	5
Sports Medicine Clinic/Services	78	18	10	8	6	6	9	8	10	3
Surgery, Ambulatory or Outpatient	124	23	17	12	11	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	5	1	0	3	0	0	0	1	0	0
Tissue Transplant	11	1	0	3	0	0	2	2	3	0
Women's Health Center/Services										

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 22. GMS Hospital Medical Staff by Selected Specialty, by Volume Group, Wisconsin, FY 2025, (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
Total Staff	30,799	29,652	1,177	1,105	1,783	1,735	1,956	1,863
Medical Specialty:								
General & Family Practice	2,094	2,048	71	64	56	56	142	136
Internal Medicine (General)	1,137	1,093	69	66	40	39	105	104
Internal Medicine Subspecialties	4,754	4,605	90	88	161	156	216	175
Pediatrics	776	754	28	28	4	4	26	26
Pediatric Subspecialties	996	967	45	45	18	18	16	16
Surgical Specialties:								
General Surgery	749	730	21	20	48	48	35	32
Obstetrics/Gynecology	1,031	972	12	11	41	41	25	24
All Other Surgical Specialties	3,578	3,406	74	72	213	208	196	187
Other Specialty:								
Anesthesiology	1,776	1,719	41	40	59	59	66	64
Emergency Medicine	3,848	3,647	304	266	419	398	405	390
Pathology	817	807	38	38	56	56	56	54
Radiology	4,031	3,890	226	219	340	332	303	300
All Other Specialties	1,525	1,399	61	54	137	132	133	128

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 22. GMS Hospital Medical Staff by Selected Specialty, by Volume Group, Wisconsin, FY 2025, (Page 2 of 2)

	Volume Group 4		Volume Group 5		Volume Group 6		Volume Group 7	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	3,008	2,927	4,947	4,787	5,912	5,711	12,016	11,524
Medical Specialty:								
General & Family Practice	198	197	366	360	330	325	931	910
Internal Medicine (General)	66	66	308	287	139	137	410	394
Internal Medicine Subspecialties	483	478	776	760	960	931	2,068	2,017
Pediatrics	41	39	91	91	235	225	351	341
Pediatric Subspecialties	63	61	121	105	154	154	579	568
Surgical Specialties:								
General Surgery	90	90	117	117	178	173	260	250
Obstetrics/Gynecology	91	87	118	114	208	199	536	496
All Other Surgical Specialties	290	279	438	422	693	658	1,674	1,580
Other Specialty:								
Anesthesiology	139	137	285	279	380	375	806	765
Emergency Medicine	508	482	667	639	718	685	827	787
Pathology	71	71	123	123	151	150	322	315
Radiology	559	544	862	832	843	816	898	847
All Other Specialties	62	62	173	164	218	195	741	664

Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.

Table 23. GMS Hospital Medical Staff by Selected Specialty, by Analysis Area, Wisconsin, FY 2025, (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	30,799	29,652	6,115	5,781	5,832	5,689	6,654	6,429	3,097	3,070
Medical Specialty:										
General & Family Practice	2,094	2,048	559	542	238	232	235	226	208	208
Internal Medicine (General)	1,137	1,093	114	111	142	139	258	251	57	56
Internal Medicine Subspecialties	4,754	4,605	1,085	1,034	916	904	1,140	1,116	384	384
Pediatrics	776	754	159	153	103	102	236	226	65	65
Pediatric Subspecialties	996	967	312	307	105	105	190	189	145	145
Surgical Specialties:										
General Surgery	749	730	164	158	102	102	106	102	99	99
Obstetrics/Gynecology	1,031	972	267	239	191	182	195	185	104	102
All Other Surgical Specialties	3,578	3,406	788	727	531	509	768	724	595	583
Other Specialty:										
Anesthesiology	1,776	1,719	236	219	428	425	576	551	247	247
Emergency Medicine	3,848	3,647	594	566	1,047	994	695	661	388	382
Pathology	817	807	191	189	178	178	197	197	36	36
Radiology	4,031	3,890	669	637	748	725	866	851	262	260
All Other Specialties	1,525	1,399	211	159	365	362	276	250	86	83
Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.										

Table 23. GMS Hospital Medical Staff by Selected Specialty, by Analysis Area, Wisconsin, FY 2025, (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 of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	2,223	2,127	3,387	3,240	1,723	1,705	1,110	982	658	629
Medical Specialty:										
General & Family Practice	233	228	237	236	218	218	90	88	76	70
Internal Medicine (General)	95	83	305	291	130	130	30	26	6	6
Internal Medicine Subspecialties	327	317	412	398	216	216	173	141	101	95
Pediatrics	94	92	52	51	26	26	36	34	5	5
Pediatric Subspecialties	60	57	108	91	28	28	45	42	3	3
Surgical Specialties:										
General Surgery	54	51	101	99	69	69	37	33	17	17
Obstetrics/Gynecology	105	97	79	78	44	43	40	40	6	6
All Other Surgical Specialties	310	292	274	273	143	141	136	125	33	32
Other Specialty:										
Anesthesiology	96	93	44	44	69	69	55	47	25	24
Emergency Medicine	186	169	480	440	266	257	102	94	90	84
Pathology	32	32	87	87	47	47	28	20	21	21
Radiology	220	218	841	796	147	146	70	57	208	200
All Other Specialties	160	144	152	148	151	148	101	82	23	23
Source: 2025 Annual Survey of Hospitals, WHA Information Center, LLC.										

**Table 24. Specialty Hospital Medical Staff by Selected Specialty,
Wisconsin Hospitals, FY 2025**

	LTAC		PSYCH		REHAB		STATE	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	235	232	243	194	1,833	1,749	37	34
Medical Specialty:								
General & Family Practice	7	7	7	4	29	29	5	2
Internal Medicine (General)	105	105	4	3	72	67	0	0
Internal Medicine Subspecialties	56	56	0	0	343	336	1	1
Pediatrics	1	1	0	0	11	6	0	0
Pediatric Subspecialties	0	0	0	0	66	66	0	0
Surgical Specialties:								
General Surgery	2	2	0	0	21	19	0	0
Obstetrics/Gynecology	0	0	0	0	56	51	0	0
All Other Surgical Specialties	0	0	0	0	236	220	0	0
Other Specialty:								
Anesthesiology	0	0	0	0	129	114	0	0
Emergency Medicine	5	3	1	1	84	74	0	0
Pathology	0	0	0	0	43	43	0	0
Radiology	0	0	0	0	304	295	0	0
All Other Specialties	32	31	3	3	205	203	2	2

Source: 2025 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 VI 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 2024 and FY 2025. For psychiatric hospitals the tables contain FY 2025 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 2025 Annual Survey of Hospitals. The third page contains financial data extracted from each hospital's FY 2025 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 into 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 2025

Action	Hospital Name	City	FY 2025 Hospital Fiscal Survey	2025 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, 2025: 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, 2025. 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 2025 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 this 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 2024 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 2025 & 2024			
	2025	2024	Ratio
Occupancy Rate (%)			
Adult Medical-Surgical	65.1	63.0	1.03
Obstetrical	43.7	40.9	1.07
Pediatrics	77.8	77.7	1.00
Total Hospital	65.1	63.6	1.02
Average Census (Patients)			
Adult Medical-Surgical	26.0	25.0	1.04
Obstetrical	5.4	5.2	1.04
Pediatrics	3.9	3.9	1.00
Total Hospital	47.2	46.9	1.01
Average Length of Stay (Days)			
Adult Medical-Surgical	4.2	4.3	0.98
Obstetrical	2.4	2.4	1.00
Pediatrics	4.0	3.9	1.03
Total Hospital	4.7	4.8	0.98
Surgical Operations:			
Inpatient	1,075	1,014	1.06
Outpatient	4,478	4,465	1.00
Inpatient as % of All Surgeries	18.4	18.5	0.99
Outpatient Visits			
Non-Emergency Visits	149,200	139,692	1.07
Emergency Visits	17,658	17,650	1.00
Full Time Equivalents (FTEs)			
Administrators	3.6	4.3	0.84
Nurses, Licensed	231.2	232.9	0.99
Ancillary Nursing Personnel	36.8	38.9	0.95
All Other Personnel	472.1	451.0	1.05
Total FTEs	743.6	727.1	1.02
FTEs Per 100 Patient Census (Adjusted)			
Administrators	2.4	3.0	0.80
Nurses, Licensed	155.9	160.0	0.97
Ancillary Nursing Personnel	24.8	26.7	0.93
All Other Personnel	318.4	309.9	1.03
Total FTEs	501.6	499.6	1.00
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC. Guide to Wisconsin Hospitals, Fiscal Year 2024, WHA Information Center, LLC.			

Table 27. GMS Hospital Averages for Selected Financial Statistics Wisconsin, FY 2025 & 2024			
	2025	2024	Ratio
Gross Revenue as % of Total Gross Patient Revenue			
Medicare	49.8	49.1	1.01
Medical Assistance	12.1	13.0	0.93
Commercial	31.6	32.2	0.98
All Other	6.4	5.7	1.12
Deductions as % of Total Gross Patient Revenue			
Medicare	39.1	38.3	1.02
Medical Assistance	9.5	10.2	0.93
Commercial	15.5	15.3	1.01
Charity Care	1.0	0.9	1.11
Bad Debt	1.0	1.0	1.00
All Other	3.7	3.3	1.12
Total Deductions	69.8	68.9	1.01
Other Revenue and Net Gains or Losses			
Other Revenue as % of Total Revenue	8.6	7.1	1.21
Net Gains/Losses as % of Net Income	20.2	19.9	1.02
Expenses as % of Total Expenses			
Salary/Fringe Benefits	40.7	41.8	0.97
Supplies and Services	54.1	52.7	1.03
Capital Component	5.2	5.5	0.95
Fiscal Statistics			
Operating Margin (%)	7.7	7.9	0.97
Total Hospital Net Income (%)	9.4	9.7	0.97
Return on Equity (%)	3.6	8.4	0.43
Current Ratio	2.3	5.5	0.42
Days in Net Patient Accounts Receivable	62.7	78.5	0.80
Average Payment Period	182.8	62.6	2.92
Equity Financing (%)	62.3	59.9	1.04
Long-Term Debt to Equity Ratio	0.4	0.5	0.80
Times Interest Earned	16.0	16.8	0.95
Total Asset Turnover	0.2	0.5	0.40
Average Age of Plant (Years)	14.2	20.1	0.71
Increase (Decrease) Total Net Patient Revenue (%)	6.9	7.2	0.96
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	67.9	67.5	1.01
Patient Statistics - excludes newborns, includes swing-bed stays			
Inpatient Net Revenue Per Discharge	\$20,375	\$20,044	1.02
Inpatient Net Revenue Per Day	\$4,181	\$4,035	1.04
Outpatient Net Revenue Per Visit	\$900	\$897	1.00
Patient Statistics - excludes newborns and swing-bed stays			
Inpatient Net Revenue Per Discharge	\$20,578	\$20,227	1.02
Inpatient Net Revenue Per Day	\$4,300	\$4,131	1.04
Outpatient Net Revenue Per Visit	\$900	\$897	1.00
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC. Guide to Wisconsin Hospitals, Fiscal Year 2024, WHA Information Center, LLC.			

Table 28. Averages for Selected Utilization Statistics at Psychiatric Hospitals Wisconsin, FY 2025	
	PSYCH
Occupancy Rate (%)	
Psychiatric	68.6
Alcoholism/Chemical Dependency	55.3
Total Hospital	68.3
Average Census (Patients)	
Psychiatric	18.8
Alcoholism/Chemical Dependency	3.5
Total Hospital	31.7
Average Length of Stay (Days)	
Psychiatric	6.2
Alcoholism/Chemical Dependency	4.1
Total Hospital	6.4
Outpatient Visits	
Non-Emergency Visits	45,297
Emergency Visits	1,331
Full Time Equivalents (FTEs)	
Administrators	3.7
Nurses, Licensed	45.1
Psychologists	0.4
Social Workers	21.4
All Other Personnel	78.8
Total FTEs	219.2
FTEs Per 100 Patient Census (Adjusted)	
Administrators	6.5
Nurses, Licensed	79.0
Psychologists	0.8
Social Workers	37.5
All Other Personnel	138.3
Total FTEs	384.6
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.	

Table 29. Averages for Selected Financial Statistics at Psychiatric Hospitals Wisconsin Hospitals, FY 2025	
	PSYCH
Gross Revenue as % of Total Gross Patient Revenue	
Medicare	11.3
Medical Assistance	38.2
Commercial	46.4
All Other	4.1
Deductions as % of Total Gross Patient Revenue	
Medicare	7.7
Medical Assistance	22.3
Commercial	21.0
Charity Care	1.8
Bad Debt	1.2
All Other	3.9
Total Deductions	57.9
Other Revenue and Net Gains or Losses	
Other Revenue as % of Total Revenue	5.0
Net Gains/Losses as % of Net Income	1,594.7
Expenses as % of Total Expenses	
Salary/Fringe Benefits	62.0
Supplies and Services	31.4
Capital Component	6.6
Fiscal Statistics	
Operating Margin (%)	-4.0
Total Hospital Net Income (%)	0.3
Return on Equity (%)	0.5
Current Ratio	2.1
Days in Net Patient Accounts Receivable	58.3
Average Payment Period	48.3
Equity Financing (%)	48.0
Long-Term Debt to Equity Ratio	0.5
Times Interest Earned	1.2
Total Asset Turnover	0.8
Average Age of Plant (Years)	6.0
Increase (Decrease) Total Net Patient Revenue (%)	6.1
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	47.7
Patient Statistics - excludes newborns, includes swing-bed stays	
Inpatient Net Revenue Per Discharge	\$8,738
Inpatient Net Revenue Per Day	\$1,440
Outpatient Net Revenue Per Visit	\$653
Source: 2025 Annual Survey of Hospitals, FY 2025 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 2025							
	Volume Group						
	1	2	3	4	5	6	7
Occupancy Rate (%)							
Adult Medical-Surgical	16.2	18.8	22.9	42.9	54.4	63.5	79.9
Obstetrical	0.0	0.0	16.2	21.5	33.4	33.5	51.0
Pediatrics	89.4	0.0	42.7	0.0	0.0	95.1	68.5
Total Hospital	22.9	18.9	22.9	43.5	53.5	65.8	73.6
Average Census (Patients)							
Adult Medical-Surgical	2.0	2.5	3.7	9.5	13.7	21.1	93.6
Obstetrical	0.0	0.0	0.6	1.0	2.2	3.1	13.0
Pediatrics	0.9	0.0	0.2	0.0	0.0	7.6	6.0
Total Hospital	2.5	2.8	4.0	13.7	21.3	46.7	182.5
Average Length of Stay (Days)							
Adult Medical-Surgical	3.6	3.1	3.3	3.5	3.6	4.0	4.5
Obstetrical	0.0	0.0	2.0	2.1	2.1	2.3	2.5
Pediatrics	2.6	0.0	1.6	0.0	1.0	3.7	4.3
Total Hospital	4.6	3.1	3.2	3.7	3.8	4.6	5.1
Surgical Operations:							
Inpatient	25	165	79	211	330	802	3,626
Outpatient	390	2,649	1,727	1,974	2,573	4,496	11,577
Inpatient as % of All Surgeries	3.9	4.5	4.0	9.6	11.4	15.1	23.8
Outpatient Visits							
Non-Emergency Visits	19,417	34,765	55,525	83,974	105,875	205,791	410,658
Emergency Visits	4,717	4,686	7,654	11,306	16,199	23,654	42,095
Full Time Equivalents (FTEs)							
Administrators	1.0	2.1	1.8	2.6	2.2	3.8	9.2
Nurses, Licensed	30.6	40.4	44.4	89.8	125.9	262.2	782.3
Ancillary Nursing Personnel	4.8	4.4	9.7	11.6	25.5	36.0	126.2
All Other Personnel	57.4	80.2	123.4	194.6	264.6	534.7	1,569.3
Total FTEs	93.8	127.1	179.3	298.7	418.2	836.7	2,486.9
FTEs Per 100 Patient Census (Adjusted)							
Administrators	6.6	9.7	5.5	3.5	2.2	2.3	1.8
Nurses, Licensed	208.7	185.6	136.9	117.7	126.2	157.9	156.7
Ancillary Nursing Personnel	32.5	20.1	29.8	15.3	25.6	21.7	25.3
All Other Personnel	391.6	368.5	380.6	255.2	265.4	321.9	314.4
Total FTEs	639.3	583.9	552.8	391.7	419.4	503.7	498.3
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 31. GMS Hospital Averages for Selected Utilization Statistics, by Analysis Area, Wisconsin, FY 2025									
	Analysis Area								
	1	2A	2B	3	4	5A	5B	6	7
Occupancy Rate (%)									
Adult Medical-Surgical	60.7	71.0	78.2	58.8	62.2	61.5	52.1	72.5	29.3
Obstetrical	42.2	44.0	54.7	32.8	37.1	38.3	64.8	39.3	28.4
Pediatrics	69.2	0.0	102.3	89.4	17.9	0.0	35.8	86.2	0.0
Total Hospital	61.1	66.0	77.9	56.6	57.3	59.3	56.1	70.4	31.9
Average Census (Patients)									
Adult Medical-Surgical	29.5	26.4	73.5	22.9	28.3	12.4	18.9	18.3	5.3
Obstetrical	4.5	5.4	20.8	5.0	4.8	3.2	4.6	3.1	1.3
Pediatrics	5.7	0.0	18.9	0.9	0.5	0.0	0.8	12.5	0.0
Total Hospital	55.8	47.8	128.6	33.9	43.2	17.3	31.2	37.6	6.6
Average Length of Stay (Days)									
Adult Medical-Surgical	4.5	4.0	5.1	3.7	3.8	3.9	3.5	4.4	4.0
Obstetrical	2.6	2.4	2.6	2.3	2.4	2.1	2.0	2.4	2.1
Pediatrics	4.5	0.0	3.7	2.6	2.9	1.0	2.1	4.5	0.0
Total Hospital	4.9	4.2	5.8	4.0	4.2	4.0	4.3	4.8	3.9
Surgical Operations:									
Inpatient	921	1,088	2,764	918	822	369	865	1,652	63
Outpatient	4,641	4,192	5,312	5,900	5,976	3,003	3,746	5,143	1,126
Inpatient as % of All Surgeries	16.0	20.6	34.2	13.5	12.1	10.4	15.2	21.6	3.9
Outpatient Visits									
Non-Emergency Visits	209,304	133,625	208,288	101,916	224,286	97,955	150,614	112,181	41,376
Emergency Visits	19,147	20,662	34,683	14,575	18,862	9,753	15,730	12,525	7,923
Full Time Equivalents (FTEs)									
Administrators	5.3	3.0	5.6	1.4	3.5	3.6	3.7	2.2	2.9
Nurses, Licensed	320.9	200.2	519.1	165.5	276.0	121.6	133.9	159.0	62.4
Ancillary Nursing Personnel	41.6	39.7	105.3	12.6	43.4	20.1	19.6	20.5	13.5
All Other Personnel	703.5	398.2	1,037.0	278.8	499.9	244.0	380.4	327.2	150.1
Total FTEs	1,071.4	641.0	1,666.9	458.3	822.8	389.2	537.6	508.9	228.9
FTEs Per 100 Patient Census (Adjusted)									
Administrators	3.2	2.0	1.9	1.2	1.9	4.6	2.2	1.6	4.0
Nurses, Licensed	191.1	132.1	174.5	135.1	149.4	158.1	78.8	118.0	87.5
Ancillary Nursing Personnel	24.8	26.2	35.4	10.3	23.5	26.2	11.5	15.2	18.9
All Other Personnel	418.9	262.7	348.7	227.5	270.7	317.3	224.0	242.9	210.5
Total FTEs	637.9	423.0	560.5	374.1	445.5	506.2	316.5	377.7	320.9
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.									

Table 32. GMS Hospital Averages for Selected Financial Statistics, by Volume Group, Wisconsin, FY 2025 (Page 1 of 2)							
	Volume Group						
	1	2	3	4	5	6	7
Gross Revenue as % of Total Gross Patient Revenue							
Medicare	45.1	49.0	53.2	51.6	52.0	47.3	50.1
Medical Assistance	14.0	9.6	10.5	11.2	12.3	16.0	11.3
Commercial	34.6	37.5	32.9	32.6	29.9	31.6	31.5
All Other	6.4	3.9	3.4	4.5	5.8	5.2	7.1
Deductions as % of Total Gross Patient Revenue							
Medicare	26.6	33.6	36.6	37.6	39.9	37.4	40.0
Medical Assistance	9.0	6.7	7.3	8.7	9.4	12.0	9.1
Commercial	12.9	14.8	13.4	14.2	14.7	13.7	16.2
Charity Care	1.0	0.5	0.7	0.8	1.1	0.8	1.1
Bad Debt	1.5	0.9	1.5	1.6	1.3	1.2	0.8
All Other	6.9	4.0	1.7	2.8	3.1	3.1	4.0
Total Deductions	58.0	60.6	61.1	65.8	69.4	68.2	71.2
Other Revenue and Net Gains or Losses							
Other Revenue as % of Total Revenue	4.1	4.3	5.9	3.1	4.6	10.0	9.5
Net Gains/Losses as % of Net Income	18.0	3.6	35.8	7.3	20.5	11.1	24.0
Expenses as % of Total Expenses							
Salary/Fringe Benefits	46.8	39.9	46.6	48.3	43.6	40.6	39.5
Supplies and Services	43.5	52.8	47.4	45.8	50.5	53.6	55.9
Capital Component	9.6	7.3	6.0	5.9	6.0	5.9	4.6
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 32. GMS Hospital Averages for Selected Financial Statistics, by Volume Group, Wisconsin, FY 2025 (Page 2 of 2)							
	Volume Group						
	1	2	3	4	5	6	7
Fiscal Statistics							
Operating Margin (%)	4.2	15.5	4.8	8.3	8.5	7.8	7.3
Total Hospital Net Income (%)	5.1	15.9	7.3	8.9	10.5	8.7	9.4
Return on Equity (%)	14.1	1.1	0.4	7.6	8.2	2.3	6.2
Current Ratio	3.9	1.1	1.1	7.0	11.9	1.8	4.3
Days in Net Patient Accounts Receivable	56.4	75.3	91.6	48.4	46.5	68.3	63.1
Average Payment Period	38.3	1,411.6	1,825.6	29.1	29.6	286.2	77.3
Equity Financing (%)	35.3	54.9	54.9	97.8	85.0	59.7	70.2
Long-Term Debt to Equity Ratio	1.1	0.5	0.5	0.1	0.1	0.4	0.3
Times Interest Earned	3.1	23.3	10.9	27.2	15.8	11.7	18.1
Total Asset Turnover	1.0	0.0	0.0	0.8	0.7	0.1	0.4
Average Age of Plant (Years)	4.8	11.1	19.2	12.5	11.5	17.0	14.1
Increase (Decrease) Total Net Patient Revenue (%)	17.4	5.7	7.6	6.5	4.7	4.7	7.7
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	83.6	87.1	88.1	81.6	77.9	71.9	63.1
Patient Statistics - excludes newborns, includes swing-bed stays							
Inpatient Net Revenue Per Discharge	\$20,397	\$17,248	\$15,918	\$12,521	\$13,020	\$20,253	\$22,231
Inpatient Net Revenue Per Day	\$2,951	\$3,803	\$3,130	\$3,227	\$3,186	\$4,377	\$4,361
Outpatient Net Revenue Per Visit	\$732	\$971	\$758	\$726	\$753	\$747	\$1,043
Patient Statistics - excludes newborns and swing-bed stays							
Inpatient Net Revenue Per Discharge	\$27,516	\$19,435	\$19,060	\$12,741	\$13,326	\$20,312	\$22,231
Inpatient Net Revenue Per Day	\$6,190	\$6,200	\$6,100	\$3,396	\$3,390	\$4,417	\$4,361
Outpatient Net Revenue Per Visit	\$732	\$971	\$758	\$726	\$753	\$747	\$1,043
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 33. GMS Hospital Averages for Selected Financial Statistics, by Analysis Area, Wisconsin, FY 2025 (Page 1 of 2)									
	Analysis Area								
	1	2A	2B	3	4	5A	5B	6	7
Gross Revenue as % of Total Gross Patient Revenue									
Medicare	43.8	55.0	49.2	51.9	50.9	53.6	49.1	53.7	52.9
Medical Assistance	10.8	9.3	17.9	9.8	9.9	10.1	8.4	11.8	13.6
Commercial	34.8	31.9	28.8	34.5	31.5	31.7	33.6	28.0	27.2
All Other	10.7	3.8	4.1	3.8	7.7	4.7	8.9	6.5	6.3
Deductions as % of Total Gross Patient Revenue									
Medicare	34.4	45.6	40.3	38.8	39.6	37.8	36.1	41.3	31.5
Medical Assistance	8.5	7.7	13.9	7.4	7.8	7.3	6.7	9.4	9.3
Commercial	18.3	16.3	14.9	16.9	16.1	11.0	15.5	10.8	7.1
Charity Care	0.7	1.0	1.4	0.7	0.7	1.2	1.5	0.8	0.6
Bad Debt	1.2	1.0	0.8	1.3	0.9	1.0	0.9	0.7	2.0
All Other	5.9	2.0	1.9	2.0	5.0	2.8	6.5	4.1	3.0
Total Deductions	68.9	73.6	73.2	67.0	70.1	61.2	67.3	67.1	53.6
Other Revenue and Net Gains or Losses									
Other Revenue as % of Total Revenue	5.1	4.5	13.1	3.5	3.6	6.4	20.7	11.4	1.5
Net Gains/Losses as % of Net Income	68.8	N/A	N/A	13.5	20.0	14.7	83.1	14.0	32.6
Expenses as % of Total Expenses									
Salary/Fringe Benefits	41.8	39.7	33.3	34.3	43.8	51.6	52.5	36.9	51.1
Supplies and Services	52.1	53.3	62.1	61.1	50.6	44.3	43.2	59.4	42.1
Capital Component	6.0	7.1	4.6	4.6	5.6	4.1	4.3	3.8	6.8
Source: 2025 Annual Survey of Hospitals, FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC.									

Table 33. GMS Hospital Averages for Selected Financial Statistics, by Analysis Area, Wisconsin, FY 2025 (Page 2 of 2)									
	Analysis Area								
	1	2A	2B	3	4	5A	5B	6	7
Fiscal Statistics									
Operating Margin (%)	2.5	12.1	11.2	12.5	8.3	8.9	0.8	6.0	9.8
Total Hospital Net Income (%)	7.5	11.6	10.8	14.1	10.2	10.3	4.6	6.9	13.9
Return on Equity (%)	4.7	8.1	11.5	8.6	8.7	1.1	4.3	1.0	1.1
Current Ratio	2.0	12.6	16.7	30.6	5.8	1.2	36.2	1.2	1.3
Days in Net Patient Accounts Receivable	52.9	50.1	55.7	49.4	55.5	88.5	34.7	134.6	61.2
Average Payment Period	107.3	32.9	20.8	14.3	40.6	827.9	9.1	632.3	1,172.5
Equity Financing (%)	61.4	87.6	89.8	112.1	81.1	54.9	89.4	54.7	56.3
Long-Term Debt to Equity Ratio	0.4	0.0	0.0	0.0	0.1	0.5	0.0	0.5	0.5
Times Interest Earned	8.3	14.2	19.4	159.8	14.3	32.2	27.0	17.0	41.4
Total Asset Turnover	0.4	0.6	0.7	0.7	0.7	0.1	0.8	0.1	0.0
Average Age of Plant (Years)	12.5	13.1	15.2	6.4	11.9	21.4	9.5	27.2	11.2
Increase (Decrease) Total Net Patient Revenue (%)	6.0	5.4	6.1	9.3	6.6	7.8	8.3	9.7	9.5
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	66.1	68.5	56.3	72.3	75.5	77.8	82.3	72.6	90.6
Patient Statistics - excludes newborns, includes swing-bed stays									
Inpatient Net Revenue Per Discharge	\$23,760	\$13,630	\$28,843	\$14,102	\$16,009	\$17,579	\$20,958	\$17,016	\$16,797
Inpatient Net Revenue Per Day	\$4,700	\$3,234	\$4,887	\$3,501	\$3,597	\$3,893	\$4,551	\$3,549	\$3,543
Outpatient Net Revenue Per Visit	\$896	\$829	\$997	\$888	\$691	\$964	\$972	\$1,030	\$1,226
Patient Statistics - excludes newborns and swing-bed stays									
Inpatient Net Revenue Per Discharge	\$23,902	\$13,630	\$28,843	\$14,165	\$16,106	\$18,792	\$21,927	\$17,159	\$18,116
Inpatient Net Revenue Per Day	\$4,767	\$3,234	\$4,887	\$3,561	\$3,676	\$4,766	\$5,283	\$3,631	\$4,559
Outpatient Net Revenue Per Visit	\$896	\$829	\$997	\$888	\$691	\$964	\$972	\$1,030	\$1,226
Source: 2025 Annual Survey of Hospitals, FY 2025 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

