

2023 Cost Per Circulation

County & Library	2023 Total Operating Expenditures	Minus Federal Expenditures	Equals Total Eligible Dollars	Divided by 2023 Circulation	Equals Cost per Circulation 2023	Cost per Circulation 2022	Cost per Circulation 2021	Cost per Circulation 2020
CLARK								
Abbotsford	144,785	0	144,785	19,549	\$7.41	\$7.00	\$7.22	\$6.25
Colby	380,547	0	380,547	62,911	\$6.05	\$5.10	\$4.44	\$5.29
Dorchester	82,546	0	82,546	10,209	\$8.09	\$7.30	\$8.03	\$8.03
Granton	37,539	0	37,539	14,099	\$2.66	\$3.09	\$3.06	\$3.36
Greenwood	124,306	10,000	114,306	20,147	\$5.67	\$5.78	\$6.53	\$7.82
Loyal	95,255	0	95,255	16,856	\$5.65	\$7.29	\$8.63	\$9.30
Neillsville	149,141	0	149,141	30,028	\$4.97	\$5.15	\$5.16	\$6.15
Owen	126,944	0	126,944	13,497	\$9.41	\$8.76	\$8.98	\$11.79
Thorp	116,815	0	116,815	23,536	\$4.96	\$4.48	\$3.67	\$3.94
Withee	73,538	0	73,538	7,089	\$10.37	\$9.49	\$10.46	\$11.43
FOREST								
Crandon	185,602	0	185,602	11,368	\$16.33	\$13.72	\$9.30	\$9.73
Laona	66,707	0	66,707	5,383	\$12.39	\$12.42	\$11.76	\$11.42
Wabeno	34,633	0	34,633	2,574	\$13.45	\$12.00	\$8.24	\$7.83
LANGLADE								
Antigo	680,550	0	680,550	80,405	\$8.46	\$8.54	\$8.79	\$9.32
LINCOLN								
Merrill	1,033,448	43,290	990,158	113,036	\$8.76	\$8.92	\$10.18	\$10.46
Tomahawk	450,243	3,042	447,201	54,753	\$8.17	\$8.17	\$8.95	\$9.33
MARATHON	3,650,827	2,632	3,648,195	645,861	\$5.65	\$5.40	\$7.42	\$9.95
ONEIDA								
Minocqua	527,430	0	527,430	119,781	\$4.40	\$4.03	\$3.86	\$5.09
Rhinelander	1,016,380	812	1,015,568	123,080	\$8.25	\$8.25	\$9.80	\$11.81
Three Lakes	303,492	0	303,492	27,274	\$11.13	\$10.19	\$11.95	\$12.26
TAYLOR								
Gilman	96,766	0	96,766	19,358	\$5.00	\$3.87	\$5.13	\$4.77
Medford	456,924	0	456,924	127,065	\$3.60	\$3.53	\$3.70	\$4.89
Rib Lake	97,782	0	97,782	19,105	\$5.12	\$6.12	\$7.23	\$7.88
Stetsonville	82,497	0	82,497	14,451	\$5.71	\$6.04	\$6.31	\$6.90
Westboro	54,969	0	54,969	10,990	\$5.00	\$5.73	\$8.05	\$11.17

Note: 2023 cost per circ for WVLS public libraries is based on the formula stated in **WIS. STATS 43.12 (1)**, which is total expenditures minus capital and federal expenditures divided by total circ = cost per circ. Increases or decreases in cost per circ from year to year are a direct result of increases or decreases in either expenditures or circulations from one year to another.