

2017 Cost Per Circulation

County & Library	2017 Total Operating Expenditures	Minus Federal Expenditures	Equals Total Eligible Dollars	Divided by 2017 Circulation	Equals Cost per Circulation 2017	Cost per Circulation 2016	Cost per Circ - 2015	Cost per Circ - 2014
CLARK								
Abbotsford	124,134	0	124,134	28,569	\$4.35	\$4.11	\$4.11	\$4.86
Colby	262,412	0	262,412	81,587	\$3.22	\$2.76	\$2.76	\$2.64
Dorchester	67,328	0	67,328	13,126	\$5.13	\$4.65	\$4.59	\$4.21
Granton	40,212	0	40,212	11,024	\$3.65	\$2.96	\$3.86	\$3.78
Greenwood	103,361	0	103,361	24,412	\$4.23	\$3.76	\$3.13	\$4.10
Loyal	90,365	300	90,065	13,809	\$6.52	\$7.16	\$6.12	\$4.75
Neillsville	151,660	0	151,660	43,924	\$3.45	\$3.00	\$2.77	\$2.59
Owen	106,907	0	106,907	20,913	\$5.11	\$4.60	\$4.94	\$4.15
Thorp	95,634	0	95,634	37,970	\$2.52	\$2.69	\$2.46	\$2.74
Withee	63,903	0	63,903	8,289	\$7.71	\$6.58	\$5.61	\$4.23
FOREST								
Crandon	186,965	300	186,665	28,586	\$6.53	\$6.03	\$6.13	\$5.83
Laona	64,441	0	64,441	9,875	\$6.53	\$6.21	\$6.31	\$4.74
Wabeno	26,892	0	26,892	4,090	\$6.58	\$7.23	\$7.50	\$9.39
LANGLADE								
Antigo	681,454	300	681,154	131,955	\$5.16	\$5.29	\$4.82	\$4.28
LINCOLN								
Merrill	997,770	300	997,470	176,027	\$5.67	\$5.27	\$4.78	\$4.46
Tomahawk	417,820	0	417,820	70,165	\$5.95	\$4.80	\$4.85	\$5.17
MARATHON	3,728,476	0	3,728,476	853,217	\$4.37	\$4.09	\$4.17	\$3.76
ONEIDA								
Minocqua	459,824	0	459,824	155,956	\$2.95	\$2.99	\$2.95	\$2.76
Rhineland	994,412	0	994,412	168,660	\$5.90	\$5.28	\$4.86	\$4.69
Three Lakes	273,649	300	273,349	36,835	\$7.42	\$6.93	\$6.44	\$6.21
TAYLOR								
Gilman	70,888	0	70,888	22,462	\$3.16	\$2.78	\$2.31	\$2.29
Medford	343,817	0	343,817	136,450	\$2.52	\$2.53	\$2.62	\$2.55
Rib Lake	95,908	0	95,908	25,581	\$3.75	\$3.34	\$2.86	\$2.89
Stetsonville	76,271	0	76,271	14,585	\$5.23	\$4.42	\$4.79	\$5.02
Westboro	52,963	0	52,963	8,160	\$6.49	\$4.35	\$4.84	\$4.02

Note: 2017 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.