

## 2018 Cost Per Circulation

County & Library	2018 Total Operating Expenditures	Minus Federal Expenditures	Equals Total Eligible Dollars	Divided by 2018 Circulation	Equals Cost per Circulation 2018	Cost per Circulation 2017	Cost per Circ - 2016	Cost per Circ - 2015
<b>CLARK</b>								
Abbotsford	123,656	0	123,656	29,900	\$4.14	\$4.35	\$4.11	\$4.11
Colby	320,203	0	320,203	87,478	\$3.66	\$3.22	\$2.76	\$2.76
Dorchester	71,494	0	71,494	12,385	\$5.77	\$5.13	\$4.65	\$4.59
Granton	35,428	0	35,428	11,401	\$3.11	\$3.65	\$2.96	\$3.86
Greenwood	109,698	4,527	105,171	23,495	\$4.48	\$4.23	\$3.76	\$3.13
Loyal	94,686	0	94,686	14,619	\$6.48	\$6.52	\$7.16	\$6.12
Neillsville	155,630	0	155,630	40,650	\$3.83	\$3.45	\$3.00	\$2.77
Owen	91,517	0	91,517	19,302	\$4.74	\$5.11	\$4.60	\$4.94
Thorp	113,979	0	113,979	35,642	\$3.20	\$2.52	\$2.69	\$2.46
Withee	63,900	0	63,900	8,713	\$7.33	\$7.71	\$6.58	\$5.61
<b>FOREST</b>								
Crandon	146,973	0	146,973	27,984	\$5.25	\$6.53	\$6.03	\$6.13
Laona	64,649	0	64,649	8,210	\$7.87	\$6.53	\$6.21	\$6.31
Wabeno	26,099	0	26,099	4,031	\$6.47	\$6.58	\$7.23	\$7.50
<b>LANGLADE</b>								
Antigo	649,726	0	649,726	123,129	\$5.28	\$5.16	\$5.29	\$4.82
<b>LINCOLN</b>								
Merrill	1,000,815	0	1,000,815	164,610	\$6.08	\$5.67	\$5.27	\$4.78
Tomahawk	411,198	0	411,198	71,169	\$5.78	\$5.95	\$4.80	\$4.85
<b>MARATHON</b>								
	3,928,383	0	3,928,383	804,013	\$4.89	\$4.37	\$4.09	\$4.17
<b>ONEIDA</b>								
Minocqua	478,744	0	478,744	149,771	\$3.20	\$2.95	\$2.99	\$2.95
Rhineland	953,657	0	953,657	160,940	\$5.93	\$5.90	\$5.28	\$4.86
Three Lakes	256,256	0	256,256	30,874	\$8.30	\$7.42	\$6.93	\$6.44
<b>TAYLOR</b>								
Gilman	65,389	0	65,389	16,990	\$3.85	\$3.16	\$2.78	\$2.31
Medford	401,504	0	401,504	136,401	\$2.94	\$2.52	\$2.53	\$2.62
Rib Lake	89,656	0	89,656	22,411	\$4.00	\$3.75	\$3.34	\$2.86
Stetsonville	68,656	0	68,656	14,309	\$4.80	\$5.23	\$4.42	\$4.79
Westboro	63,822	0	63,822	9,483	\$6.73	\$6.49	\$4.35	\$4.84

**Note:** 2018 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.