

Madera County Animal Services: Expenditures, Shelter Intake, and Cost per Intake Animal (FY 2017-18 to FY 2024-25)

An independent review of publicly available budget documents and shelter intake data.

Published: August 7, 2026

Executive Summary

This report examines eight years of expenditure and operational data for Madera County Animal Services (MCAS) between Fiscal Years 2017-18 and 2024-25. During the study period, total expenditures increased from \$1.33 million to \$2.00 million (+50.6%), while reported annual shelter intake declined from 5,624 animals to 3,053 animals (-46.5%). As a result, the calculated cost per intake animal increased from approximately \$236 to \$656 (+177.5%). These findings describe changes in expenditures and workload over time using publicly available County records and do not assess program effectiveness or animal welfare outcomes.

Key Findings

- Total Expenditures: Increase (+50.6%)
- Annual Animal Intakes: Decrease (-46.5%)
- Cost Per Intake Animal: Increase (+177.5%)

Purpose

The purpose of this report is to examine trends in Madera County Animal Services expenditures, shelter intake volume, and cost per intake animal between Fiscal Years 2017-18 and 2024-25 using publicly available budget documents and shelter statistics.

Scope

This report reviews eight fiscal years of actual expenditure and operational data published by Madera County. The analysis focuses on total expenditures, major expenditure categories, reported shelter intake volume, and calculated cost per intake animal. This report does not evaluate animal welfare outcomes, shelter conditions, employee performance, or compliance with applicable laws and regulations.

Methodology

This report utilizes a descriptive longitudinal research design to examine trends in Madera County Animal Services expenditures and operational activity between Fiscal Years 2017-18 and 2024-25.

Data Sources. Data were obtained from publicly available Madera County budget documents, departmental reports, and other official government records. Actual expenditure data were compiled for each fiscal year when available. For FY 2018–19, the adopted budget amount was used because actual expenditure data could not be located. Reported annual shelter intake figures were collected from departmental budget narratives and requested public records. Because intake statistics were historically reported on a calendar-year basis rather than by fiscal year, estimated fiscal-year intake totals were calculated by averaging the adjacent calendar-year totals. Because a fiscal year spans portions of two calendar years, averaging adjacent calendar-year totals provides a reasonable estimate of activity occurring within each fiscal year. These averaged values were used throughout the analysis to better align intake estimates with the County's fiscal-year expenditure data. For FY 2022–23 through FY 2024–25, estimated fiscal-year intake totals were compared with County-reported fiscal-year intake totals published in budget reports. The estimated fiscal-year intake totals differed from the County-reported fiscal-year totals by approximately 1.7%, 8.2%, and 8.3%, respectively, indicating reasonable agreement between the estimation method and the available fiscal-year data.

Data Analysis. The data were analyzed using descriptive statistical methods. Annual expenditures, shelter intake volume, and cost per intake animal were calculated and compared across the eight-year study period. Dollar changes and percentage changes were calculated to identify trends in expenditures and operational activity over time. Tables and charts were developed to visually illustrate changes in budget allocations, intake volume, and cost per intake animal. Cost per intake animal was calculated by dividing total annual expenditures by the corresponding estimated fiscal-year shelter intake.

This report does not evaluate program effectiveness, animal welfare outcomes, employee performance, or legal compliance. The analysis is limited to the review of publicly available financial and operational data reported by Madera County.

Findings

Between Fiscal Year 2017-18 and Fiscal Year 2024-25, the total expenditures for Madera County Animal Services increased by 50.6% from \$1,329,624 in FY 2017-18 to \$2,002,809 in FY 2024-25 (Figure 1, Figure 2).

Figure 1

Madera County Animal Services Expenditures by Fiscal Year

Fiscal Year	Total Expenditures
FY 2017-18	\$1,329,624 (<i>Actual</i>)
FY 2018-19	\$1,386,939 (<i>Adopted Budget</i>)
FY 2019-20	\$1,485,576 (<i>Actual</i>)
FY 2020-21	\$1,310,596 (<i>Actual</i>)
FY 2021-22	\$1,432,721 (<i>Actual</i>)
FY 2022-23	\$1,921,521 (<i>Actual</i>)
FY 2023-24	\$1,993,150 (<i>Actual</i>)
FY 2024-25	\$2,002,809 (<i>Actual</i>)

Figure 2

Eight Year Change in Actual Expenditures

Category	FY17-18	FY24-25	Dollar Change	Percent Change
Actual Expenditures	\$1,329,624	\$2,002,809	+\$673,185	+50.6%

Budget Composition

Across the reporting period, total expenditures consisted of two primary categories: 1) Salaries and Benefits, and 2) Services and Supplies. Services and Supplies increased by \$422,306 (185.9%), while Salaries and Benefits increased by \$242,590 (22.0%). (Figure 3).

Figure 4

Expenditure Composition Change from FY 2017-18 to FY 2024-25

Category	FY 2017-18	FY 2024-25	Dollar Change	Percent Change
Salaries & Benefits	\$1,102,500	\$1,345,090	+\$242,590	+22.0%
Services & Supplies	\$227,124	\$649,430	+\$422,306	+185.9%

Animal Intakes

Total animal intake fluctuated throughout the reporting period. To calculate fiscal-year intakes, estimated fiscal-year intake totals were calculated by averaging adjacent calendar-year intake totals. To assess the accuracy of the estimated fiscal-year intake totals, the estimated values were compared with County-reported fiscal-year intake totals published in budget reports for FY 2022–23 through FY 2024–25 (Figure 4). Overall, averaged intake declined from 5,624 animals in FY 2017-18 to 3,053 animals in FY 2024-25, representing a decrease of 46.5% (Figure 5).

Figure 4

Total Animal Intakes by Fiscal Year - Averaged and Actual

Fiscal Year	Estimated FY Intake (Averaged)	Intakes (Actual)
FY 2017-18	5,624	-
FY 2018-19	5,587	-
FY 2019-20	4,061	-
FY 2020-21	2,535	-
FY 2021-22	2,580	-
FY 2022-23	3,265	3,209
FY 2023-24	3,449	3,759
FY 2024-25	3,053	2,818

Note: Estimated fiscal-year intake totals were calculated by averaging adjacent calendar-year intake totals. County-reported fiscal-year intake totals became available beginning in FY 2022-23 and were used to assess the reliability of the estimated fiscal-year intake totals, which differed from the County-reported values by less than 10% in each comparable fiscal year.

Figure 5

Trend Analysis of Total Intakes from FY 2017-18 to FY 2024-25

Category	FY17-18	FY24-25	Unit Change	Percent Change
Annual Shelter Intake	5,624	3,053	-2,571 animals	-46.5%

Calculated Cost Per Intake

Between FY 2017-18 and FY 2024-25, calculated cost per intake animal increased from approximately \$236 to \$656, an increase of 177.5% (Figure 6, Figure 7). This increase reflects the combined effect of higher expenditures and lower estimated fiscal-year intake.

Figure 6

Calculated Cost Per Intake By Fiscal Year

FY	Expenditure	Intake	Cost per Intake
FY17-18	\$1,329,624 (<i>Actual</i>)	5,624	\$236
FY18-19	\$1,386,939 (<i>Adopted Budget</i>)	5,587	\$248
FY19-20	\$1,485,576 (<i>Actual</i>)	4,061	\$366
FY20-21	\$1,310,596 (<i>Actual</i>)	2,535	\$517
FY21-22	\$1,432,721 (<i>Actual</i>)	2,580	\$555
FY22-23	\$1,921,521 (<i>Actual</i>)	3,265	\$589
FY23-24	\$1,993,150 (<i>Actual</i>)	3,449	\$578
FY24-25	\$2,002,809 (<i>Actual</i>)	3,053	\$656

Figure 7

Eight Year Change in Cost Per Intake Animal

Category	FY17-18	FY24-25	Dollar/Percent Change
Cost per Intake Animal	\$236	\$656	+\$420 (+177.5%)

Limitations

This analysis relies primarily on actual expenditure data. Actual expenditure data for FY 2018-19 could not be located and the adopted budget amount was used as a proxy measure for that fiscal year. Intake figures were obtained from County-reported statistics and were not independently verified. Although fiscal-year intake totals were unavailable for most of the study period, County-reported fiscal-year intake totals were available for the final three fiscal years. These reported values were compared with the calculated estimates and provided a reasonableness check for the averaging methodology. Earlier fiscal years could not be similarly verified because corresponding fiscal-year intake data were not published. Changes in

accounting practices, service levels, reporting methods, or program responsibilities over time may affect year-to-year comparability. Cost per intake animal is a descriptive metric and should not be interpreted as a measure of program efficiency or effectiveness.

Conclusion

Between FY 2017-18 and FY 2024-25, Madera County Animal Services experienced substantial growth in reported expenditures while reported shelter intake declined. The combined effect of these trends resulted in a higher calculated cost per intake animal over the study period. Additional analysis would be necessary to determine the specific operational, policy, or service-level factors contributing to these changes.

Source Documents

Madera County Budget Archive:

<https://www.maderacounty.com/government/administrative-management/budget-documents>

Madera County Animal Shelter Intake, Live Release, Calls for Service, and Euthanasia Statistics (by year):

<https://mادتowndata.org/wp-content/uploads/2026/06/60023-PRA-Records-Animal-Services-Shelter-Statistics-and-Operational-Data-4897-1751-0327-1.pdf>

About Madtown Data Project

Madtown Data Project is an independent research initiative dedicated to collecting, analyzing, and publishing information from public records, official statistics, and other verifiable sources. Our mission is to make complex public information more accessible, understandable, and useful for residents, policymakers, and community leaders throughout California's Central Valley.

Madtown Data Project does not endorse political parties, candidates, or ideological organizations. We are committed to transparent methods, verifiable sources, and evidence-based analysis. Whenever possible, we provide the underlying data, methodology, and source documents so readers can evaluate the evidence and draw their own conclusions.

Madtown Data Project is independently operated and receives no funding from government agencies, political organizations, advocacy groups, corporations, or special interest organizations. Research activities are conducted without external influence or financial sponsorship.