

Office of the County Executive

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CECIL COUNTY MARYLAND GOVERNMENT

Department of Finance

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From: Lisa A. Saxton, Director of Finance
Rebecca L. Anderson, Budget Manager

To: Alan McCarthy, County Executive
Alfred C. Wein, Jr., Director of Administration
Cecil County Council Members

Date: December 16, 2019

Re: FY2020 First Quarter Fiscal Projections

The Department of Finance is pleased to present its FY2020 First Quarter Fiscal Projections. This projection includes by necessity certain broad assumptions in addition to detailed reviews of various areas. The First Quarter Fiscal Projections assume that revenues primarily will agree to the budget projection and expenditures will be made at or close to budgeted amounts. Where we have obtained new information or see a change in patterns, we have considered that information in our projection. The schedules have attached notes that indicate significant assumptions. A cautionary note that projections are just that and actual results will vary based on the economy and operational challenges.

2020 General Fund – Comparison to Budget

Overall, the first quarter projection finds the County's General Fund expecting a favorable variance from budget of \$2,800,058.

Revenue projections reflect the actual receipts received through September and projections through yearend versus estimates at the time of budget formation. The projected net of all revenue streams is \$1,704,206 greater than budget. Real property taxes are expected to be favorable at \$375.310, reflecting an accurate budget based on assessments. The potential for any additional increase would be attributed to half year new construction that will be billed in January. The projection for personal property tax is currently at or near budget. Additional revenue will be realized if and when new businesses file returns.

The County's FY2020 income tax budget reflects a conservative 1.2% increase compared to the FY2019's original budget and is already showing a favorable variance of \$1,213,533. The budget was set as much uncertainty centered on how the Federal Tax Cuts and Jobs Act (TCJA) was going to affect County income tax distributions attributable to the 2018 tax year, while the County continued to experience an unfavorable revenue trend for most of fiscal year 2019. The County is already seeing signs of an unpredictable income tax year with the October distribution being over \$1,000,000 above last year's distribution for the same time period. As more data is collected about the characteristics of tax payers in Maryland under the TJAC, the budget for income tax has the potential to become less volatile.

Projected expenditures as usual are expected to approach but not equal the budget. A total of \$1,075,852 less than budget is projected to be spent. The year to date expenditure patterns have not been impacted by any significant unfavorable occurrences that would have a substantial impact on the annual expenditures. The expenditure patterns continue to be favorably consistent with only minor unfavorable variances. The projection is based on departments spending close to all or 95% of their current operating budget with little to no change in personnel. The first quarter projections are the first overall hard look to see if there are budget deficiencies or errors that will need to be addressed in the coming months.

Enterprise Funds

The Landfill Fund is projecting a \$244,670 increase in operating revenues compared to budget and \$228,861 lower in expenditures. If this continues, the fund will report an operating gain of \$473,531. The County continues to be able to mitigate the volatile recyclable market and currently is expected to meet or slightly exceed the budget for FY2020, however the County is currently working on a plan to minimize what will soon be a cost to the County to transport and dispose of recyclables. Landfill sales and user fees are trending above budget for the first quarter and are projected to be \$219,575 over budget for FY2020.

As of the first quarter, the Wastewater Fund budget is projecting favorable operating revenues of \$37,770, and \$435,235 favorable projection of expenditures. FY2020 is the second year of the planned two year increase in County wastewater rates. The revenue projections for capital contributions are showing continued growth and have already outpaced the actual receipts for FY2019. The Administration's long term plan supports the increase to the user base in order to generate the revenue necessary to support the operating and capital maintenance needs of the system.

General Fund – Comparison to Prior Year

Revenues compared to the same period last year are up by \$6,576,236. The increase compared to FY2019 is due to personal property tax receipts from large business and public utilities within the County and an increase in real property tax receipts.

Expenditures increased by \$2,555,244 compared to FY2019, largely due to increased payments to the component units, timing of expenses within Emergency Services, increase in debt service principal payments and the overall increase in personnel costs across all County departments.

Enterprise Funds – Comparison to Prior Year

The Landfill Fund year-to-date operating revenues are up by \$113,656 compared to last year and operating expenditures are down by \$144,546. The most notable increase in expenditures is the increase in depreciation expense calculated on landfill assets. The actual Change in Net Position reflects the decrease in expenditures and the decrease in investment earnings when compared to FY2019.

The Wastewater Fund year-to-date-operating revenues are up by \$572,935 compared to last year while operating expenditures are up by \$129,926. Revenues reflect the increase in rate for FY2020 compared to FY2019 in which the first quarter of last year had no increase in the rate. Expenditures reflect higher depreciation and supply costs for fiscal year 2020. Connection fees continue to show growth of nearly \$500,000 when compared to the same time last year.

Attached Schedules

Attached are the following schedules:

- FY2020 First Quarter Projection vs Revised Budget
 - General Fund
 - Landfill Fund
 - Wastewater Fund
- FY2020 First Quarter Projection Significant Assumptions
- Income Tax Collections Schedule
- Hollywood Casino – Perryville Revenues

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Three Months Through 09/30/19
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Projection		
	FY 2019 Actual thru Sept	FY 2020 Actual thru Sept	Favorable / (Unfavorable) thru Sept 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
Revenues						
Real Property Tax	100,298,259.88	104,098,624.52	3,800,364.64	104,320,608.00	104,695,917.66	375,309.66
Personal Property Tax	5,111,396.90	7,614,711.82	2,503,314.92	13,719,070.00	13,719,070.00	-
Payment in Lieu of Tax	3,698,862.40	3,701,072.70	2,210.30	3,705,162.00	3,705,162.00	-
Interest & Penalties	10,606.32	24,367.68	13,761.36	653,500.00	653,500.00	-
Income Tax	1,354,484.02	1,678,858.29	324,374.27	63,322,542.00	64,536,075.00	1,213,533.00
License & Permits	340,991.95	249,227.35	(91,764.60)	2,197,904.00	2,266,656.40	68,752.40
State Grants	144,540.02	145,159.00	618.98	1,330,534.00	1,343,468.00	12,934.00
Other Intergovernmental	151,622.82	84,763.10	(66,859.72)	2,073,594.00	2,073,594.00	-
Charges for Services	756,958.64	740,158.42	(16,800.22)	3,700,842.00	3,730,521.55	29,679.55
Recordation	1,347,926.79	1,588,932.76	241,005.97	5,424,200.00	5,424,200.00	-
Investment Earnings	375,546.72	248,437.79	(127,108.93)	1,374,631.00	1,386,530.39	11,899.39
Contributions & Other	26,974.67	20,094.08	(6,880.59)	230,500.00	242,598.28	12,098.28
Transfers	-	-	-	845,225.00	845,225.00	-
Total Revenues	113,618,171.13	120,194,407.51	6,576,236.38	202,898,312.00	204,622,518.28	1,724,206.28
Expenditures						
COUNTY EXECUTIVE	30,836.28	41,205.24	(10,368.96)	191,581.00	191,484.71	96.29
COUNTY COUNCIL	75,711.60	88,748.93	(13,037.33)	433,475.00	419,631.91	13,843.09
ADMINISTRATOR	137,333.72	160,984.79	(23,651.07)	462,745.00	456,843.91	5,901.09
HUMAN RESOURCES	566,082.82	612,791.23	(46,708.41)	1,325,927.00	1,319,791.30	6,135.70
CIRCUIT COURT	457,289.81	533,014.84	(75,725.03)	2,393,940.00	2,369,918.36	24,021.64
STATE'S ATTORNEY'S OFFICE	512,253.96	535,350.69	(23,096.73)	2,718,227.00	2,585,591.72	132,635.28
ORPHAN'S COURT	11,165.52	11,271.22	(105.70)	49,013.00	48,666.99	346.01
BOARD OF ELECTIONS	170,918.91	85,869.82	85,049.09	946,626.00	890,405.56	56,220.44
FINANCE	482,420.13	720,560.05	(238,139.92)	2,733,921.00	2,779,102.57	(45,181.57)
LIQUOR BOARD	42,058.96	41,202.65	856.31	193,436.00	192,086.06	1,349.94
LAND USE & DEVELOPMENT SERVICES	514,523.13	498,065.06	16,458.07	2,363,033.00	2,405,874.46	(42,841.46)
MAINTENANCE	774,445.01	794,082.62	(19,637.61)	4,437,641.00	4,125,142.75	312,498.25
LEGAL SERVICES	40,744.16	63,130.31	(22,386.15)	325,298.00	301,420.03	23,877.97
LAW ENFORCEMENT	5,394,376.52	5,538,965.26	(144,588.74)	24,732,649.00	24,541,988.91	190,660.09
EMERGENCY SERVICES	4,954,359.40	6,891,294.26	(1,936,934.86)	14,717,925.00	14,701,926.87	15,998.13
ANIMAL CONTROL	174,700.12	237,617.94	(62,917.82)	1,107,415.00	1,073,778.93	33,636.07
PUBLIC WORKS	1,962,508.55	2,042,520.91	(80,012.36)	12,395,489.00	12,258,623.75	136,865.25
PUBLIC HEALTH	942,833.02	2,316.00	940,517.02	3,781,026.00	3,776,503.20	4,522.80
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741.00	55,741.00	-
SOCIAL SERVICES	301,549.53	245,605.22	55,944.31	502,722.00	502,722.00	-
BOARD OF EDUCATION	20,859,810.90	21,226,419.00	(366,608.10)	86,109,586.00	86,109,586.00	-
CECIL COLLEGE	4,200,806.00	4,395,852.00	(195,046.00)	11,674,357.00	11,674,357.00	-
PARKS & RECREATION	290,904.48	347,336.09	(56,431.61)	1,926,089.00	1,755,115.18	170,973.82
LIBRARIES	1,421,355.00	1,502,604.00	(81,249.00)	6,010,417.00	6,010,417.00	-
AGRICULTURE	114,002.98	361,124.22	(247,121.24)	697,609.00	697,404.91	204.09
ECONOMIC DEVELOPMENT	248,306.16	251,610.23	(3,304.07)	1,245,702.00	1,211,612.91	34,089.09
JUDGEMENT & LOSSES	12,500.00	384.00	12,116.00	15,000.00	15,000.00	-
GRANTS TO MUNICIPALITIES	688,350.66	703,134.81	(14,784.15)	710,314.00	710,314.00	-
DEBT SERVICE - PRINCIPAL	1,935,848.13	2,117,296.03	(181,447.90)	10,393,232.00	10,393,232.00	-
DEBT SERVICE - INTEREST	1,563,638.52	1,389,119.14	174,519.38	5,620,965.00	5,620,965.00	-
OPERATING TRANSFER	3,395.00	796.00	2,599.00	3,393,750.00	3,393,750.00	-
Total Expenditures	48,885,028.98	51,440,272.56	(2,555,243.58)	203,664,851.00	202,588,999.01	1,075,851.99
Revenues over Expenditures	64,733,142.15	68,754,134.95	4,020,992.80	(766,539.00)	2,033,519.27	2,800,058.27

Notes:

September includes pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.
For FY 2020 Budget, the difference between revenue over expenditures is equal to the budgeted (Assigned)use of Fund Balance.
Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Revenues & Expenditures by Category
as of Three Months Through 09/30/19

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Projection		
	FY 2019 Actual thru Sept	FY 2020 Actual thru Sept	Favorable / (Unfavorable) thru Sept 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
Revenues						
Real Property Tax	100,298,259.88	104,098,624.52	3,800,364.64	104,320,608.00	104,695,917.66	375,309.66
Personal Property Tax	5,111,396.90	7,614,711.82	2,503,314.92	13,719,070.00	13,719,070.00	-
Payment in lieu of Tax	3,698,862.40	3,701,072.70	2,210.30	3,705,162.00	3,705,162.00	-
Interest & Penalties	10,606.32	24,367.68	13,761.36	653,500.00	653,500.00	-
Income Tax	1,354,484.02	1,678,858.29	324,374.27	63,322,542.00	64,536,075.00	1,213,533.00
License & Permits	340,991.95	249,227.35	(91,764.60)	2,197,904.00	2,266,656.40	68,752.40
Federal Grants	-	-	-	-	-	-
State Grants	144,540.02	145,159.00	618.98	1,330,534.00	1,343,468.00	12,934.00
Other Intergovernmental	151,622.82	84,763.10	(66,859.72)	2,073,594.00	2,073,594.00	-
Charges for Services	756,958.64	740,158.42	(16,800.22)	3,700,842.00	3,730,521.55	29,679.55
Recordation	1,347,926.79	1,588,932.76	241,005.97	5,424,200.00	5,424,200.00	-
Investment Earnings	375,546.72	248,437.79	(127,108.93)	1,374,631.00	1,386,530.39	11,899.39
Contributions & Other	26,974.67	20,094.08	(6,880.59)	230,500.00	242,598.28	12,098.28
Transfers	-	-	-	845,225.00	845,225.00	-
Total Revenues	113,618,171.13	120,194,407.51	6,576,236.38	202,898,312.00	204,622,518.28	1,724,206.28
Expenditures						
Salary & Fringe	9,922,800.49	11,230,281.95	(1,307,481.46)	45,840,349.00	45,378,615.25	461,733.75
Professional & Related Services	2,473,500.28	2,420,765.35	52,734.93	12,936,253.50	12,660,320.83	275,932.68
Supplies & Materials	1,674,038.77	2,503,637.11	(829,598.34)	9,806,333.50	9,533,508.22	272,825.29
Utilities	230,121.30	279,763.48	(49,642.18)	1,464,179.00	1,390,864.05	73,314.95
Training & Related	106,898.48	106,159.51	738.97	721,988.00	680,665.17	41,322.83
Capital Outlay	243,927.90	12,525.00	231,402.90	1,424,313.00	1,420,093.00	4,220.00
Debt Service	-	-	-	-	-	-
Special Purpose	221,701.09	158,012.77	63,688.32	664,456.00	648,993.50	15,462.50
Debt Service - Principal	1,935,848.13	2,117,296.03	(181,447.90)	10,393,232.00	10,393,232.00	-
Debt Service - Interest	1,563,638.52	1,389,119.14	174,519.38	5,620,965.00	5,620,965.00	-
Transfers & Intergovernment	30,512,554.02	31,222,712.22	(710,158.20)	114,792,782.00	114,861,742.00	(68,960.00)
Total Expenditures	48,885,028.98	51,440,272.56	(2,555,243.58)	203,664,851.00	202,588,999.01	1,075,851.99
Revenues over Expenditures	64,733,142.15	68,754,134.95	4,020,992.80	(766,539.00)	2,033,519.27	2,800,058.27

Notes:

September includes pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.

For FY 2020 Budget, the difference between revenue over expenditures is equal to the budgeted (Assigned)use of Fund Balance.

Budget numbers are presented as full year budget.

Cecil County MD
Landfill Fund
Revenues & Expenditures by Category
as of Three Months Through 09/30/19
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Projection		
	FY 2019 Actual thru Sept	FY 2020 Actual thru Sept	Favorable / (Unfavorable) thru Sept 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
Revenues						
Sales & User Fees	2,195,329.80	2,317,797.99	122,468.19	7,812,000.00	8,031,575.00	219,575.00
Charges for Services	60,674.05	53,012.73	(7,661.32)	175,000.00	200,000.00	25,000.00
Interest & Penalties	2,904.42	2,099.71	(804.71)	5,175.00	5,175.00	-
Contributions & Other	441.50	95.00	(346.50)	-	95.00	95.00
Total Revenues	2,259,349.77	2,373,005.43	113,655.66	7,992,175.00	8,236,845.00	244,670.00
Expenditures						
Salary & Fringe	373,833.50	358,699.78	15,133.72	1,614,782.00	1,584,674.11	30,107.89
Professional & Related Services	194,302.99	310,723.84	(116,420.85)	2,591,977.00	2,416,488.49	175,488.51
Supplies & Materials	81,113.54	76,728.15	4,385.39	312,183.00	302,708.00	9,475.00
Utilities	6,399.20	28,910.42	(22,511.22)	255,700.00	242,915.00	12,785.00
Training & Related	1,302.40	2,184.00	(881.60)	20,100.00	19,095.00	1,005.00
Depreciation	408,136.47	237,741.25	170,395.22	950,965.00	950,965.00	-
Depletion	1,194,445.48	1,100,000.00	94,445.48	1,100,000.00	1,100,000.00	-
Transfers & Intergovernment	12,912.76	12,912.76	-	51,651.00	51,651.00	-
Total Expenditures	2,272,446.34	2,127,900.20	144,546.14	6,897,358.00	6,668,496.60	228,861.40
Operating Gain/(Loss)	(13,096.57)	245,105.23	258,201.80	1,094,817.00	1,568,348.40	473,531.40
Non-Operating Revenues (Expenses)						
Interest Expense	(212,520.55)	26,432.18	238,952.73	(190,900.00)	(190,900.00)	-
Bond Issue Expense	-	-	-	(76,669.00)	(76,669.00)	-
Investment Earnings	261,491.07	30,413.91	(231,077.16)	400,000.00	400,000.00	-
Change in Net Position	35,873.95	301,951.32	266,077.37	1,227,248.00	1,700,779.40	473,531.40

Notes:

Budget numbers are presented as full year budget and are not prorated for year to date comparison
 Depreciation for FY2019 is shown as a percentage of yearend actual and FY2020 as a percentage of budget.
 The FY 2020 budget includes Fund Balance and capital outlay in the change in net position.

Cecil County MD
Waste Water Fund
Revenues & Expenditures by Category
as of Three Months Through 09/30/19
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Projection		
	FY 2019 Actual thru Sept	FY 2020 Actual thru Sept	Favorable / (Unfavorable) thru Sept 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Projected thru June 30	Favorable / (Unfavorable) thru June 30 Annual Budget
Revenues						
Sales & User Fees	1,587,799.47	2,145,339.56	557,540.09	7,597,420.00	7,625,374.43	27,954.43
Interest & Penalties	5,414.27	10,993.02	5,578.75	55,200.00	55,200.00	-
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	-	9,815.67	9,815.67	-	9,815.67	9,815.67
Contributions & Other	(0.36)	-	0.36	-	-	-
Total Revenues	1,653,213.38	2,226,148.25	572,934.87	7,712,620.00	7,750,390.10	37,770.10
Expenditures						
Salary & Fringe	272,579.65	291,750.29	(19,170.64)	1,302,121.00	963,819.79	338,301.21
Professional & Related Services	189,282.07	235,097.22	(45,815.15)	1,335,624.00	1,316,624.95	18,999.05
Supplies & Materials	79,467.63	122,487.80	(43,020.17)	489,474.00	468,439.00	21,035.00
Utilities	78,505.47	66,506.23	11,999.24	606,000.00	550,700.00	55,300.00
Training & Related	5,295.85	4,215.45	1,080.40	32,000.00	30,400.00	1,600.00
Depreciation	999,101.91	1,034,101.25	(34,999.34)	4,136,405.00	4,136,405.00	-
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	1,624,232.58	1,754,158.24	(129,925.66)	7,901,624.00	7,466,388.74	435,235.26
Operating Gain/(Loss)	28,980.80	471,990.01	443,009.21	(189,004.00)	284,001.36	473,005.36
Non-Operating Revenues (Expenses)						
Interest Expense	(403,779.34)	(80,323.59)	323,455.75	(1,607,857.00)	(1,607,857.00)	-
Bond Issue Expense	(122,591.36)	(118,352.12)	4,239.24	(187,141.00)	(187,141.00)	-
Transfer in Casino Fund	-	-	-	756,000.00	756,000.00	-
Investment Earnings	6.60	2.95	(3.65)	41,500.00	41,500.00	-
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	196,221.00	668,231.64	472,010.64	1,482,000.00	1,482,000.00	-
Change in Net Position	(301,162.30)	941,548.89	1,242,711.19	295,498.00	768,503.36	473,005.36

Notes:

Budget numbers are presented as full year budget and are not prorated for year to date comparison
 Depreciation for FY2019 is shown as a percentage of yearend actual and FY2020 as a percentage of budget.
 The FY 2020 budget includes Fund Balance and capital outlay in the change in net position.

Cecil County, Maryland
Fiscal Year 2020 First Quarter Projections
Significant Assumptions

General Fund – Revenues

Major Assumptions

- Real Property Tax collections tend to exceed budget by $\frac{1}{2}$ to $\frac{3}{4}$ % due to economic growth and conservative estimates – initial estimates are favorable by approximately $\frac{1}{4}$ %.
- Personal Property Tax collections are performing within budget. The increase in new business investment continues to increase however the FY2020 budget has captured the additional revenue.
- Income Taxes –expect 2% withholding growth over prior year. Current collections are more than prior year by \$324,374, or roughly 2%. Uncertainty still evident in distributions as the full effect of the federal Tax Cuts and Jobs Act (TCJA) is now being realized.
- Recordation Tax collections are in line with the budget projection at the end of the first quarter.
- The category for license and permits which accounts for building, plumbing and HVAC permits are trending greater than budget for the first quarter.

General Fund – Expenses

Major Assumptions

- Salary and Fringes are projected for 26 pay periods, using 5.5 periods as the base.
- Overtime is projected based on FY2020 use over the past three months.
- Operating expenses are projected using different assumptions from current activity. Departmental expenses are calculated for the 1st quarter assuming 95% or more will be expended during FY2020. – resulting in a favorable projection of \$1,075,852.

Cecil County MD
PERRYVILLE CASINO REVENUES as of
September 30, 2019
(Unaudited)

	FISCAL YEAR - 2019				FISCAL YEAR - 2020			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Act Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 335,473	\$ 117,416	\$ 218,058	8.3%	\$ 354,786	\$ 124,175	\$ 230,611	8.2%
AUGUST	357,760	125,216	232,544	8.8%	347,362	121,577	225,785	8.1%
SEPTEMBER	340,533	119,186	221,346	8.4%	324,326	113,514	210,812	7.5%
OCTOBER	317,518	111,131	206,386	7.8%	-	-	-	0.0%
NOVEMBER	295,893	103,562	192,330	7.3%	-	-	-	0.0%
DECEMBER	341,904	119,666	222,237	8.4%	-	-	-	0.0%
JANUARY	297,109	103,988	193,121	7.3%	-	-	-	0.0%
FEBRUARY	328,260	114,891	213,369	8.1%	-	-	-	0.0%
MARCH	388,554	135,994	252,560	9.6%	-	-	-	0.0%
APRIL	339,928	118,975	220,953	8.4%	-	-	-	0.0%
MAY	376,237	131,683	244,554	9.3%	-	-	-	0.0%
JUNE	346,426	121,249	225,177	8.5%	-	-	-	0.0%
Year to Date	\$ 4,065,594	\$ 1,422,958	\$ 2,642,636	100.0%	\$ 1,026,474	\$ 359,266	\$ 667,208	23.8%
Budget			\$ 2,795,000	0.0%			\$ 2,800,000	
Comparative Year to Year Sept 30	\$ 1,033,766	\$ 361,818	\$ 671,948	1.3%	\$ 1,026,474	\$ 359,266	\$ 667,208	-0.7%

Notes:

- (1) The County sends 35% of the gaming commissions to Perryville when received from the State of Maryland. The County typically sends the money to Perryville within 2 days of receipt from the State.