



EDMONTON POLICE SERVICE

REPORT TO THE EDMONTON POLICE COMMISSION

DATE: 2017-October-31

SUBJECT: Financial Report for the Period Ending September 30, 2017

RECOMMENDATION:

That the financial report for the period ending September 30, 2017 be received for information.

INTRODUCTION:

This report provides current financial performance information for the Edmonton Police Service (EPS) for the period ending September 30, 2017 and a year-end forecast.

COMMENTS / DISCUSSION:

Operating Results:

The operating results for the period ending September 30, 2017 indicate a net surplus position of \$7.652 million or 3.4% mainly due to an underspend in non-personnel costs of \$2.938 million, surplus in revenue of \$2.928 million, and an underspend in personnel costs of \$1.786 million.

The main cause of the under budget position in non-personnel costs is due to the timing of purchases. It is expected that these budgets will be utilized by the end of the year and will be overspent due to various one-time purchases identified through priority unfunded initiatives.

The surplus in revenue is primarily due to ongoing recognition of E911 Grant revenues (offset by personnel expenses), retroactive (third and fourth quarters of 2016) 911 Operators expenses as supported by Alberta Emergency Management Agency, increased fees and greater volume of Police Information Checks (PIC), and the recognition of revenue associated with EPS 125 events and other miscellaneous donations (offset by non-personnel expenses). This is being offset by lower number of Traffic Safety Act revenues to date, which is consistent with a 2018 budget reduction. The overall surplus in revenue will increase during the year and will be used to offset one-time purchases identified through priority unfunded initiatives.

The under budget position in personnel costs is primarily due to lower than expected cost of benefits and reduced need of overtime.

Capital Results

2017 is the third of a four year Capital budget (2015 to 2018) and the results indicate a significant under spend primarily due to the Northwest Campus (land and construction) and various other projects.

CONCLUSION:

Based on the operating results to the end of September and the explanations attached, the year-end forecast indicates that the EPS may be \$0.720 million or 0.2% over budget. The projection for the Police Service is primarily due to unbudgeted costs associated with Rounds 1 and 2 of Stanley Cup Playoffs, offset by retroactive 911 Operators recovery, and for the Police Commission's anticipated overspend resulting from upcoming termination payments, an unfunded audit position and the upcoming Street Check Review.

ADDITIONAL INFORMATION ATTACHED:

Operating:

- I Budget Variance by Major Category of Revenue & Expenditures
- II Overtime by Bureau

Capital:

- III Capital Budget Performance

Written by: Irina LANGREITER, T/A Director, Finance Management Branch 

Reviewed by: Robert DAVIDSON, T/A Executive Director, Finance Division 

Approved by: Linda REVELL, Chief Administrative Officer, Corporate Services Bureau 

Chief of Police:



Date: NOV 01 2017

Edmonton Police Service

Budget Variance by Major Category of Revenues & Expenditures

Financial Report for the Period Ending September 30, 2017
(000's)

	Current Period				2016 Year to Date				2017 Year to Date				Year End Forecast			
	Budget	Actual	Variance	%	Budget	Actual	Variance	%	Budget	Actual	Variance	%	Budget	Projected	Variance	%
Revenue																
Traffic Safety Act Fines (Note 1)	\$ 1 421	\$ 1 086	\$ (335)	-23.6%	\$ 13 428	\$ 10 066	\$ (3 362)	-25.0%	\$ 11 761	\$ 10 945	\$ (816)	-6.9%	\$ 15 508	\$ 15 123	\$ (385)	-2.5%
Transfer to COE General Revenues	-	-	-	0.0%	-	-	-		-	-	-	0.0%	-	-	-	0.0%
Transfer from Reserve (OTS) (Note 2)	-	-	-		15 288	15 288	-	0.0%	16 719	16 719	-	0.0%	22 292	22 292	-	0.0%
Provincial Grants (Note 3)	239	70	(169)	-70.7%	26 416	25 823	(593)	-2.2%	26 876	28 786	1 910	7.1%	27 923	29 830	1 907	6.8%
Other Revenue (Notes 4 and 12)	2 456	3 030	574	23.4%	20 040	19 865	(175)	-0.9%	19 711	21 545	1 834	9.3%	26 034	27 811	1 777	6.8%
Total Revenue	4 116	4 186	70	1.7%	75 172	71 042	(4 130)	-5.5%	75 067	77 995	2 928	3.9%	91 757	95 056	3 299	3.6%
Expenditures																
Personnel																
Salary and benefits (Note 5)	27 268	26 495	773	2.8%	222 019	219 145	2 874	1.3%	245 364	244 048	1 316	0.5%	328 528	328 603	(75)	0.0%
EPS Overtime (Note 6a)	955	894	61	6.4%	7 965	7 442	523	6.6%	8 188	7 710	478	5.8%	11 030	10 622	408	3.7%
External Overtime (Note 6b)	38	49	(11)	-28.9%	324	441	(117)	-36.1%	345	353	(8)	-2.3%	460	466	(6)	-1.3%
	28 261	27 438	823	2.9%	230 308	227 028	3 280	1.4%	253 897	252 111	1 786	0.7%	340 018	339 691	327	0.1%
Non-Personnel																
Furniture, equipment, IT, materials and supplies (Note 7)	882	1 008	(126)	-14.3%	9 837	8 945	892	9.1%	9 547	9 202	345	3.6%	11 849	14 737	(2 888)	-24.4%
Contracts and services (Note 8)	1 693	1 338	355	21.0%	14 234	13 938	296	2.1%	13 786	13 525	261	1.9%	17 457	19 956	(2 499)	-14.3%
Vehicles (Note 9)	631	611	20	3.2%	5 282	5 646	(364)	-6.9%	5 661	5 469	192	3.4%	7 693	7 479	214	2.8%
Facilities (Note 10)	1 509	1 593	(84)	-5.6%	12 847	11 466	1 381	10.7%	12 744	11 091	1 653	13.0%	16 809	15 687	1 122	6.7%
Other Expenditures (Note 11)	224	138	86	38.4%	3 624	3 195	429	11.8%	3 626	3 139	487	13.4%	3 581	3 876	(295)	-8.2%
	4 939	4 688	251	5.1%	45 824	43 190	2 634	5.7%	45 364	42 426	2 938	6.5%	57 389	61 735	(4 346)	-7.6%
Total Expenditures (Note 13)	33 200	32 126	1 074	3.2%	276 132	270 218	5 914	2.1%	299 261	294 537	4 724	1.6%	397 407	401 426	(4 019)	-1.0%
Position before Adjustments	29 084	27 940	1 144	3.9%	200 960	199 176	1 784	0.9%	224 194	216 542	7 652	3.4%	305 650	306 370	(720)	-0.2%
Tangible Capital Assets Budget adjustment (Note 14)													13 858	13 858	-	0.0%
Net Position **	\$ 29 084	\$ 27 940	\$ 1 144	3.9%	\$ 200 960	\$ 199 176	\$ 1 784	0.9%	\$ 224 194	\$ 216 542	\$ 7 652	3.4%	\$ 319 508	\$ 320 228	\$ (720)	-0.2%

** This net position includes both the Police Commission and the Police Service. For transparency, the below information is specific to the Police Commission.

Police Commission

Personnel	82	108	(26)	-31.7%	721	740	(19)	-2.6%	720	713	7	1.0%	981	1 056	(75)	-7.6%
Non-Personnel	55	35	20	36.4%	372	448	(76)	-20.4%	427	454	(27)	-6.3%	554	743	(189)	-34.1%

Police Commission	\$ 137	\$ 143	\$ (6)	6.1%	\$ 1 093	\$ 1 188	\$ (95)	-8.7%	\$ 1 147	\$ 1 167	\$ (20)	-1.7%	\$ 1 535	\$ 1 799	\$ (264)	-17.2%
--------------------------	---------------	---------------	---------------	-------------	-----------------	-----------------	----------------	--------------	-----------------	-----------------	----------------	--------------	-----------------	-----------------	-----------------	---------------

Variance Explanations

Personnel

Year to Date - Under budget as result of a vacancy, which is offset by a 6 months \$70,000 funding for Audit Coordinator, approved through one-time Priority Unfunded Initiative, and portion of the termination payment.

Forecast - Over budget due to termination payments of \$132,000, offset by year to date.

Non-Personnel

Year to Date - Over budget as a result of an IT Governance Audit, approved through one-time Priority Unfunded Initiative, which is partially offset by lower than expected honorariums, and travel and training costs.

Forecast - Same as the year to date, and expected external consultant reviews for information in last quarter of the year.

Police Service	\$ 28 947	\$ 27 797	\$ 1 150	4.0%	\$ 199 867	\$ 197 988	\$ 1 879	0.9%	\$ 223 047	\$ 215 375	\$ 7 672	3.4%	\$ 317 973	\$ 318 429	\$ (456)	-0.1%
-----------------------	------------------	------------------	-----------------	-------------	-------------------	-------------------	-----------------	-------------	-------------------	-------------------	-----------------	-------------	-------------------	-------------------	-----------------	--------------

Variance Explanations (see Attachment 1a)

Edmonton Police Service**Explanation of Variances by Major Category of Expenditures and Revenues – Notes****For the Period Ended September 30th 2017****1. Traffic Safety Act (TSA) Fines Revenue**

Year to Date – Revenue is under budget, and is in line with a 2018 budget reduction, which was included on the 2017 Fall Supplemental Operating Budget Adjustment.

Forecast – Same as the year to date.

2. Transfer from Reserve - Office of Traffic Safety (OTS)

Year to Date – Quarterly transfers from the OTS, with the first three payments received to date, and final payment expected in the next month.

Forecast – No variance is expected.

3. Provincial Grants

Year to Date – Over budget primarily due to ongoing recognition of E911 Grant revenues (offset by personnel expenses), recognition of revenues to offset all 911 Operators expenses from July 01 to December 31, 2016 as supported by Alberta Emergency Management Agency on March 02, 2017, and additional Municipal Policing Assistance Grant (MPAG) funds based on the municipal census.

Forecast – Same as for the year to date.

4. Other Revenue

Year to Date – The over budget position is primarily due to Secondments (offset by greater personnel costs), increased fees and greater volume of Police Information Checks (PIC), and revenues associated with EPS 125 events (offset by greater non-personnel costs). This is offset by reduced volume of towed vehicles, and false alarm fees.

Forecast – Same as for the year to date.

5. Salary and Benefits

Year to date – Under budget primarily due to lower than expected cost of benefits and employee allowances.

Forecast – Slightly over budget.

The sworn member attrition position for the nine months of the year is:

Attrition	September	September YTD	Full Year
Original Projection	6	51	70
Actual & Updated Projection	2	48	60

As of October 17, 2017, one sworn member has been dismissed, twenty-two sworn members have tendered their resignation, and thirty-two announced their retirement for an attrition total of fifty-five. Of these, forty-eight were no longer on the payroll as of September 30, 2017. Year end attrition projection has been adjusted to 60 based on the year to date trend.

6a. EPS Overtime

Year to date – Underspent as a result of limited need of overtime in Police Communication (offset by greater part time costs), Community Policing, fewer Traffic collisions causing major injury, less than projected overtime required to date in Major Crimes and Serious Crimes Branches. This is offset by costs associated with Rounds 1 and 2 for the Stanley Cup Playoffs.

Forecast – Same as the year to date.

6b. External Overtime

Year to date – Slightly over budget.

Forecast – Same as the year to date.

7. Furniture, Equipment, IT, Materials and Supplies

Year to date – Under budget due to the timing of purchases.

Forecast – An over spend is projected mainly due to the increased cost of the Microsoft enterprise agreement and other licenses, as well as one-time operating purchases identified through priority unfunded initiatives, such as Conducted Electrical Weapons, Arwen Project, and others. The projected overspend is to be offset by surplus in revenue.

8. Contracts & Services

Year to date – Under budget due to delayed paramedics contract, lower volume of towed vehicles (resulting in lower revenues), and timing of purchases. This is being offset by one-time operating purchases identified through priority unfunded initiatives, such as IT Governance Consultant, Community Initiative fund, IT Governance Audit, as well as costs associated with EPS 125 events.

Forecast – Over budget as a result of year to date activities, and additional one-time operating purchases identified through priority unfunded initiatives (i.e. Competency Model, Rebranding). The overspend is projected to be offset by surplus in revenue.

9. Vehicle Costs

Year to date – Under budget primarily due to lower fuel, maintenance and repair costs.

Forecast – Same as the year to date.

10. Facilities

Year to Date – Under budget as a result of lower custodial, space rent and building maintenance costs as well as fluctuations in utility rates and consumption offset by higher snow removal and landscaping contracts.

Forecast – Same as the year to date. This will offset one-time purchases identified through priority unfunded initiatives (i.e. Furniture, equipment, IT, materials and supplies, and contracts & services), and costs charged to other budget categories (other expenditures).

11. Other Expenditures

Year to Date – Under budget due to the timing of travel and other purchases, and lower than expected insurance costs.

Forecast – Over budget primarily a result of various facilities, renovation and leasing allocations being charged to City's inter-departmental category instead of facilities where budget exists, and travel costs associated with planned investigation projects.

12. Other Revenue

Other Revenue includes revenue received from other City of Edmonton departments for Extra Duty policing.

13. Accruals

The total Operating non-personnel accruals for September amounted to \$1.5 million (rounded).

14. Tangible Capital Assets

Budget held to cover capital qualifying expenses for projects such as vehicles.

Edmonton Police Service

Overtime by Bureau

For the Period Ending September 30, 2017
(000's)

Bureau	2016 Actual	Year to Date					Year End Forecast			
		Budget	Actual	Variance	Var %		Annual Budget	Projection	Variance	Var %
Police Commission	\$ 10	\$ 7	\$ 5	\$ 2	29%		\$ 10	6	\$ 4	40%
Office of the Chief (Note 1)	117	165	\$ 121	44	27%		225	213	12	5%
Corporate Services Bureau (Note 2)	408	529	\$ 457	72	14%		736	678	58	8%
Community Policing Bureau (Note 3)	3 176	3 658	\$ 3 382	276	8%		4 989	4 684	305	6%
Investigative Support Bureau (Note 4)	3 731	3 829	\$ 3 745	84	2%		5 070	5 041	29	1%
Intelligence Bureau (Note 5)	-	-	-	-	-		-	-	-	-
Total EPS Expenditures	\$ 7 442	\$ 8 188	\$ 7 710	\$ 478	6%		\$ 11 030	\$ 10 622	\$ 408	4%
External Overtime (Note 6)	441	345	\$ 353	(8)	-2%		460	466	(6)	-1%
Total Overtime Expenditures	\$ 7 883	\$ 8 533	\$ 8 063	\$ 470	6%		\$ 11 490	\$ 11 088	\$ 402	3%

Edmonton Police Service

Explanation of Overtime Variances by Responsibility Area - Notes

For the Period Ended September 30th 2017**1 Office of the Chief**

Year to date – Under budget due to lack of urgent investigations that require call out in the Professional Standards Branch, and delayed Pipe band and Chorus performances. This is being offset by extra resources required in Corporate Communications.

Forecast – Same as for the year to date, with Pipe band and Chorus performances to consume the budget in the last quarter.

2 Corporate Services Bureau

Year to date – Under budget as a result of a recruit training schedules and staff away on training.

Forecast – Same as for the year to date, offset by committee travel costs on the legalization of cannabis.

3 Community Policing Bureau

Year to Date – Under budget position is primarily due to reduced minimum staffing need, resulted from proper staffing levels, timely management of crime trends, and less projects requiring assists.

Forecast – Same as for the year to date.

4 Investigative Support Bureau

Year to Date – Slightly under budget as a result of lower requirement for minimum staffing in Police Communication and fewer than expected major injury collisions to date, offset by costs attributed to Stanley Cup Playoffs Rounds 1 and 2 games, and costs associated with project "GUCCI".

Forecast – Same as for the year to date.

5 Intelligence Bureau

Year to Date – No budget or activity.

Forecast – Same as the year to date.

6 Secondments/Recoverable

Year to date – Slightly over budget.

Forecast – Same as the year to date.

Edmonton Police Service
Capital Budget Performance
Financial Report for the Period Ending September 30, 2017
(000's)

ATTACHMENT III

Projects	2017 Budget (including Carry Forwards and Supplemental Budget Adjustments)*	2017 Actual Expenditures	Commitments **	2017 Funds Available	% Substantial Completion
Police IT Systems (see Note 1)	10,011	3,016	2,121	4,874	Note 11
Telecommunications Life Cycle (see Note 2)	2,234	131	183	1,920	Note 11
Radio Life Cycle (see Note 3)	586	310	-	276	53%
Northwest Campus (see Note 4)	93,416	30,096	1,603	61,717	32%
Helicopter Replacement - single engine (see Note 5)	3,695	3,143	19	533	85%
Public Safety Radio Network (see Note 6)	7,309	3,120	272	3,917	43%
Digital Asset Management System (see Note 7)	6,107	741	888	4,478	12%
Vehicles (see Note 8)	10,598	5,945	505	4,148	Note 11
Security Equipment Lifecycle (see Note 9)	(398)	1,358	116	(1,872)	Note 11
Specialized Police Equipment (see Note 10)	3,498	592	530	2,376	Note 11
TOTAL	137,056	48,452	6,237	82,367	

* The 2017 Budget includes amounts requested in the Fall Supplemental Capital Budget Adjustment (SCBA) which will be presented to Council on November 14th.

** Commitments include purchase orders and/or contractual agreements.

Edmonton Police Service
Explanation of Variances by Capital Project – Notes
For the Period Ended September 30, 2017

1 Police IT Systems

Year to Date

The following projects are in progress:

Infrastructure

- Divisional Corporate WIFI
- Infrastructure Lifecycle 2017
- Infrastructure Software
- Mobile Workstations (MWS) Lifecycle 2017

Applications

- Computer Aided Dispatch (CAD) 9.4 Upgrade
- eCollisions
- Source Management / Witness Protection (SMWP)
- Situational Awareness for Operation and Intelligence Control Centre (OICC)
- The Edmonton Police Reporting and Occurrence System (EPROS) Upgrade 2016
- EPROS Org Change Updates
- iBase Enhancements
- Administrative Records System
- Sitecore 8 Upgrade
- ANI/ALI Migration
- Warrants Offender Management Reporting (OMR)
- Data Manager Retirement
- Mobile Responder
- EPROS Property
- Major Case Management
- e-Ticketing
- Appearance Notice Arrest Disposition
- Daily Highlights Upgrade
- Street Check Reporting (SCR) Enhancements
- Application Dashboard Upgrade

Edmonton Police Service
Explanation of Variances by Capital Project – Notes
For the Period Ended September 30, 2017

Forecast**Infrastructure**

- Divisional Corporate WIFI and Infrastructure Lifecycle projects are expected to be completed in Q4 2017.
- Infrastructure Software project and the MWS hardware order will be delayed until 2018.

Current projections indicate that \$1,100K remaining budget may be carried forward to 2018.

Applications

- CAD 9.4 Upgrade is scheduled to begin in Q4 2017 and be completed in Q4 2018.
- SMWP initiation phase and requirements was completed in Q2 2017. It will require a closed Request for Proposal (RFP) and the project is scheduled to be completed Q3 2018.
- MCM, OICC, SCR Enhancements, Appearance Notice Arrest Disposition and e-Ticketing were initiated in Q2 and are scheduled to be completed in Q4 2018.
- NICHE Upgrade project (EPROS Upgrade 2016) will not be completed until Q2 2018 due to vendor delays.
- Data Manager Retirement phase 1 was completed in Q1 2017. Phase II is scheduled for completion in Q2 2018.
- Application Dashboard Upgrade was initiated in Q3 2017 and is scheduled for completion in Q4 2018.
- Sitecore 8 Upgrade started in Q3 2017 and is scheduled for completion in Q2 2018.
- OMR implementation and testing is delayed until Q2 2018 due to delays with the EPROS Upgrade project.
- Daily Highlights Upgrade is on holding pending prioritization.

The following projects/phases are scheduled to be completed in Quarter 4 of 2017:

- eCollisions
- EPROS Org Change Updates
- iBase Enhancements
- Administrative Records System
- ANI/ALI Project
- Mobile Responder

A Fall Supplemental Capital Budget Adjustment (SCBA) of \$3,010K has been made to fund OICC, Major Case Management, SMWP, ANI/ALI and Mobile Responder. Current projections indicate that budget of \$3,600K may be carried over to 2018 to complete the remaining projects.

Edmonton Police Service
Explanation of Variances by Capital Project – Notes
For the Period Ended September 30, 2017

2 Telecommunications Lifecycle Replacement

Year to Date

The following projects are in progress in 2017:

- Private Branch Exchange (PBX) System replacement
- Polycom Lifecycle Replacement

Forecast

- The PBX System migration is complete and awaiting invoices from the vendor.
- The Polycom Lifecycle Replacement project received Committee approval and the hardware purchase will take place in Quarter 4.
- An architect is being hired to develop a roadmap for the Police Dispatch 911 telephone replacement project which will begin in 2018.

Current projections indicate a budget carry forward of \$1,800K to 2018 will be required for the Police Dispatch 911 telephone replacement project.

3 Radio Lifecycle Replacement

Year to Date

The year to date expenditures are for the installation of consoles and vehicular repeater systems.

Forecast

The remaining expenditures in 2017 will include the installation of additional consoles, technical configurations, and a replacement radio recording solution. It is expected that the installations will take place in Q4 2017 and the remaining budget will be expended by year end.

4 Northwest Campus

Year to Date

The year to date expenditures are for construction, design consultant, and City of Edmonton (COE) project management charges. Construction has reached 50% completion.

Forecast

Costs will continue in 2017 and 2018 and may extend into the first quarter of 2019. The land cost is not expected to be recorded until 2018. These estimates and charges are provided by the consultants and staff of Facility & Landscape Infrastructure (FLI) of COE.

Edmonton Police Service
Explanation of Variances by Capital Project – Notes
For the Period Ended September 30, 2017

5 Helicopter Replacement – single engine

Year to Date

The helicopter was flown to Edmonton in late July. Installation of the AFRRCS radio system, retrofit of the night vision goggle cockpit and camera upgrade is to take place in Quarter 4.

Forecast

Current projections indicate that the project may be underspent by approximately \$500K due to lower than anticipated equipment and installation costs. This projection includes anticipated proceeds from the sale of transmission and engine parts from the Air1 helicopter which will be retired in November.

6 Public Safety Radio Network

Year to Date

The year to date expenditures are primarily for the ongoing project management staffing costs and the one-time Government of Alberta enhanced coverage fee.

Forecast

Pending the RFP process and timelines for migration, the migration of radios from the Enhanced Digital Access Communication System (EDACS) to the Alberta First Responder Radio Communications System (AFRRCS) is scheduled to begin in November, 2017 and will continue until 2018. Remaining budget of \$2,940K may be carried over to 2018.

Edmonton Police Service
Explanation of Variances by Capital Project – Notes
For the Period Ended September 30, 2017

7 Digital Asset Management System (DAMS)

Year to Date

The project has completed the issuance of an RFP and is working with the selected vendor for a final approval of the Proof of Concept.

Forecast

It is expected that installation and configuration of software will occur in Q4 of 2017 through Q4 of 2018 and \$3,200K of remaining budget may be carried forward to 2018.

8 Vehicles

Year to Date

55 Marked, 33 Unmarked and 9 Covert vehicles were put into service in the first three quarters.

Forecast

By the end of 2017, 73 Marked, 49 Unmarked & 9 Covert vehicles will be placed in service. 23 Marked and 12 Unmarked will be delivered by the end of the year however won't be fit up until 2018. An additional \$2,800K will be transferred from the Operating budget as part of the Fall SCBA for vehicle replacement costs and specialized vehicles. The current forecast indicates \$2,000K may be carried forward to 2018 for remaining vehicle fit ups and for the purchase of 3 specialized vehicles.

9 Security Equipment Lifecycle

Year to Date

The year to date expenditures include the preliminary equipment purchases for the facilities (eg. Southwest Division, Nixon and Property Exhibit) targeted for completion in 2017.

Forecast

By year end, spending will be over budget by approximately \$2,100K, however over the 4-year budget cycle expenditures will balance to the budget.

Edmonton Police Service
Explanation of Variances by Capital Project – Notes
For the Period Ended September 30, 2017

10 Specialized Police Equipment

Year to Date

The purchases to date this year include:

- Firearms Pulverizer
- 64 Harris Portable Radios
- Micro-Robot System
- 12 Lenovo Desktops
- 8 Wire Mesh Locker Set-up
- ION Scan
- Beaufort IT equipment
- Methanol Generator

Forecast

Budget of \$2,700K will be transferred from the operating budget in the Fall SCBA for the purchase of items that meet the Tangible Capital Asset (TCA) definition.

11 Composite Projects – Completion Status

Police IT Systems, Telecommunications Equipment, Vehicles, Security Equipment Lifecycle and Specialized Equipment contain multiple sub-projects within the total project, and each sub-project is at different stages of completion.