

Grand Rapids Public Utilities

November 27, 2024 Commission Work Session

2025 Preliminary Budget Presentation



**GRAND RAPIDS
PUBLIC UTILITIES**

Service is Our Nature

2025 Preliminary Budget Presentation

Agenda

2023-2028 Strategic Planning Process

2025 Draft Annual Operating Plan

2024 EOY Forecast

2025 Preliminary Operations Budgets

2025 Customer Rates

Next Steps / Discussion / Questions

2023-2028 Strategic and Operational Planning Process

Annual Planning Process – proposed changes for next year in red

August

~~September:~~ GRPUC reviews the SWOT, strategic and operational progress and updates strategic plan

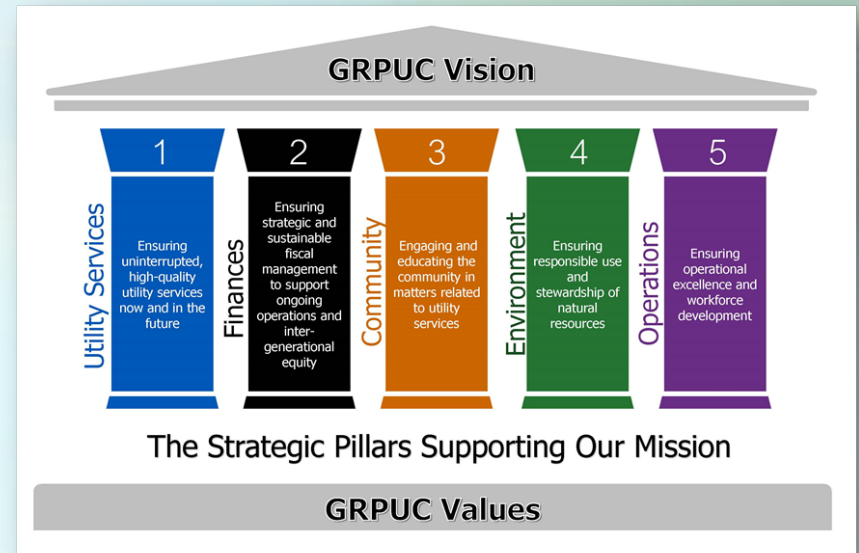
September

~~October:~~ GM and staff create and present annual operating plan including SMART goals based on the priorities and strategic intent of the GRPUC

October: GM and staff develop the budgets based on annual operating plan

November: GRPUC's Audit and Finance Committee reviews preliminary budget and provides feedback prior to presenting at Commission Work Session
(establish in March 2025)

December: Changes made from Work Session input and final operating plan and supporting budgets presented for approval at Commission Meeting



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2025 Draft Annual Operating Plan

Several items carried over from 2024

- ERP implementation
- WTP renovation project
- WWC system televising/jetting
- Landfill cover reconstruction
- Financial reporting and policies
- Published annual report
- Business Services Manager succession planning

New items for 2025

- Cost-of-service rate studies
- Electric system undergrounding projects
- Septic hauler station relocation
- Project management tracking/reporting
- Finalize electronic document retention conversion



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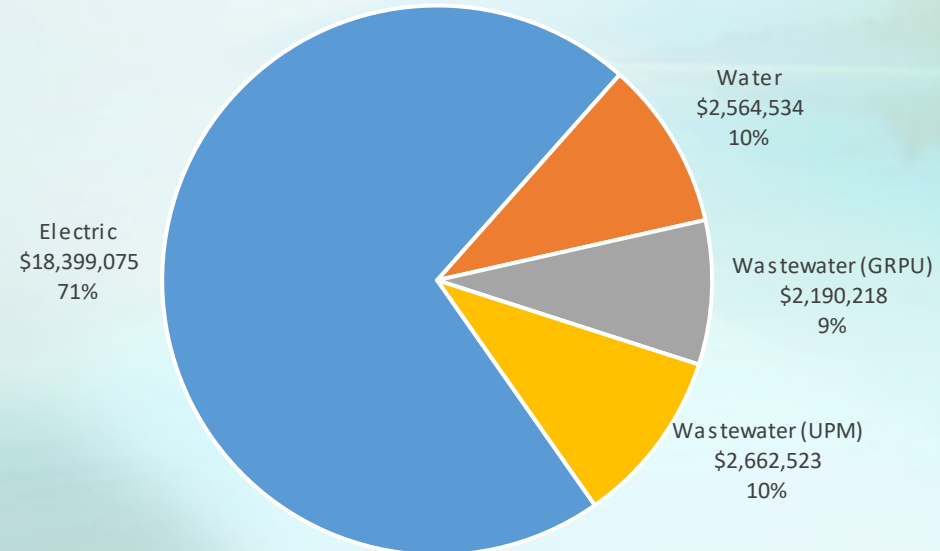
2025 Customer Rates

Next Steps / Discussion / Questions

2024 End Of Year Forecast

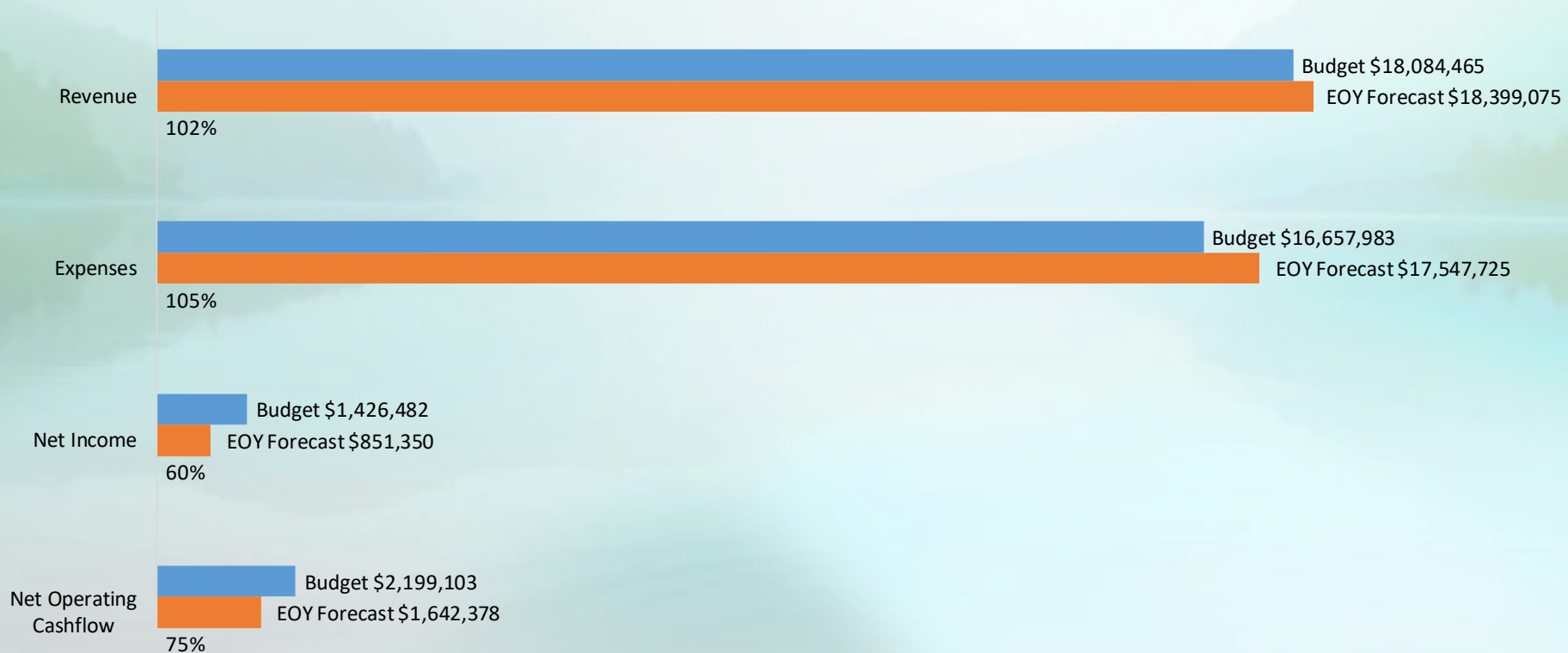
	Electric	Water	Wastewater (GRPU)	Wastewater (UPM)
Revenue	\$18,399,075	\$2,564,534	\$2,190,218	\$2,662,523
Expenses	\$17,547,725	\$2,914,223	\$1,883,010	\$4,282,523
Net Income	\$851,350	-\$349,689	\$307,208	-\$1,620,000
Depreciation (+)	\$926,828	\$330,097	\$216,103	\$1,620,000
Bond payments (-)	\$135,800	\$94,100	\$185,788	\$1,552,312
Demand payments (+)				\$1,552,312
Net Operating Cashflow	\$1,642,378	-\$113,692	\$337,523	\$0

2024 EOY Forecasted Revenue



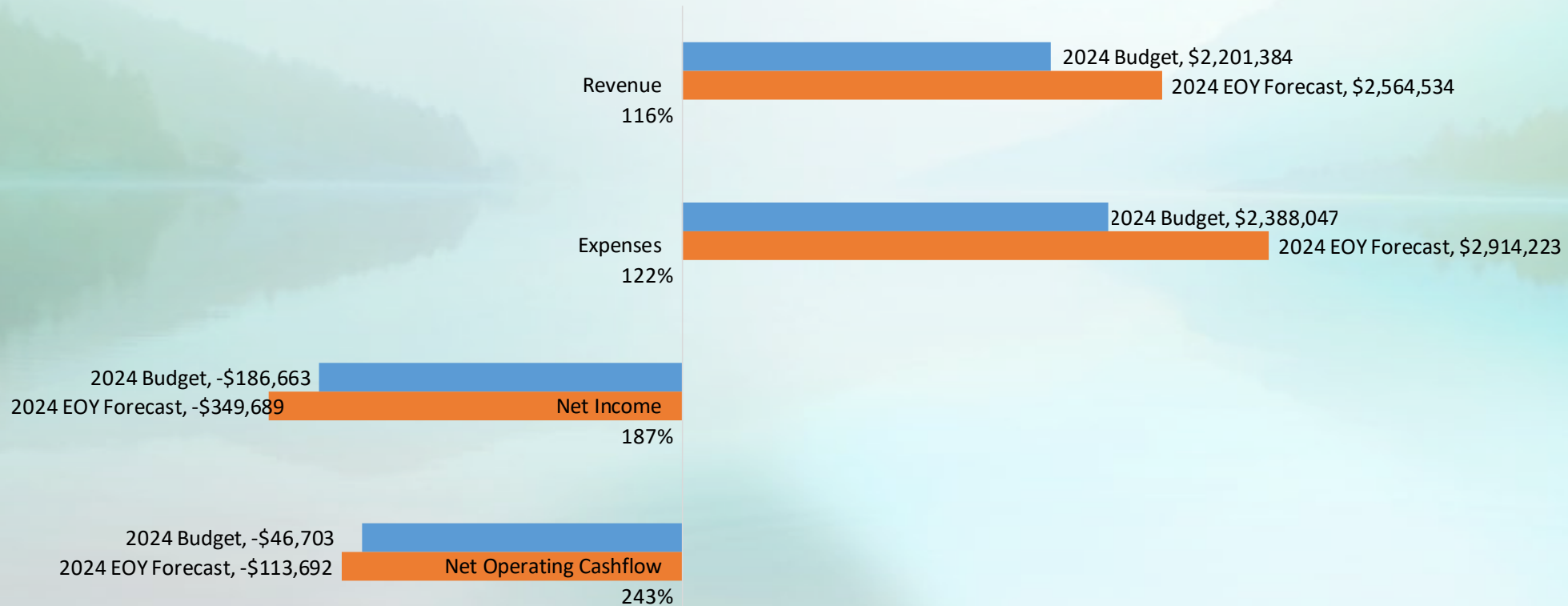
2024 End Of Year Forecast - Electric

<u>Electric</u>	Budget	EOY Forecast	Difference	Actual to Budget
Revenue	\$18,084,465	\$18,399,075	\$314,610	102%
Expenses	\$16,657,983	\$17,547,725	\$889,742	105%
Net Income	\$1,426,482	\$851,350	-\$575,132	60%
Depreciation (+)	\$908,421	\$926,828	\$18,407	102%
Bond payments (-)	\$135,800	\$135,800		100%
Demand payments (+)				
Net Operating Cashflow	\$2,199,103	\$1,642,378	-\$556,725	75%



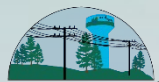
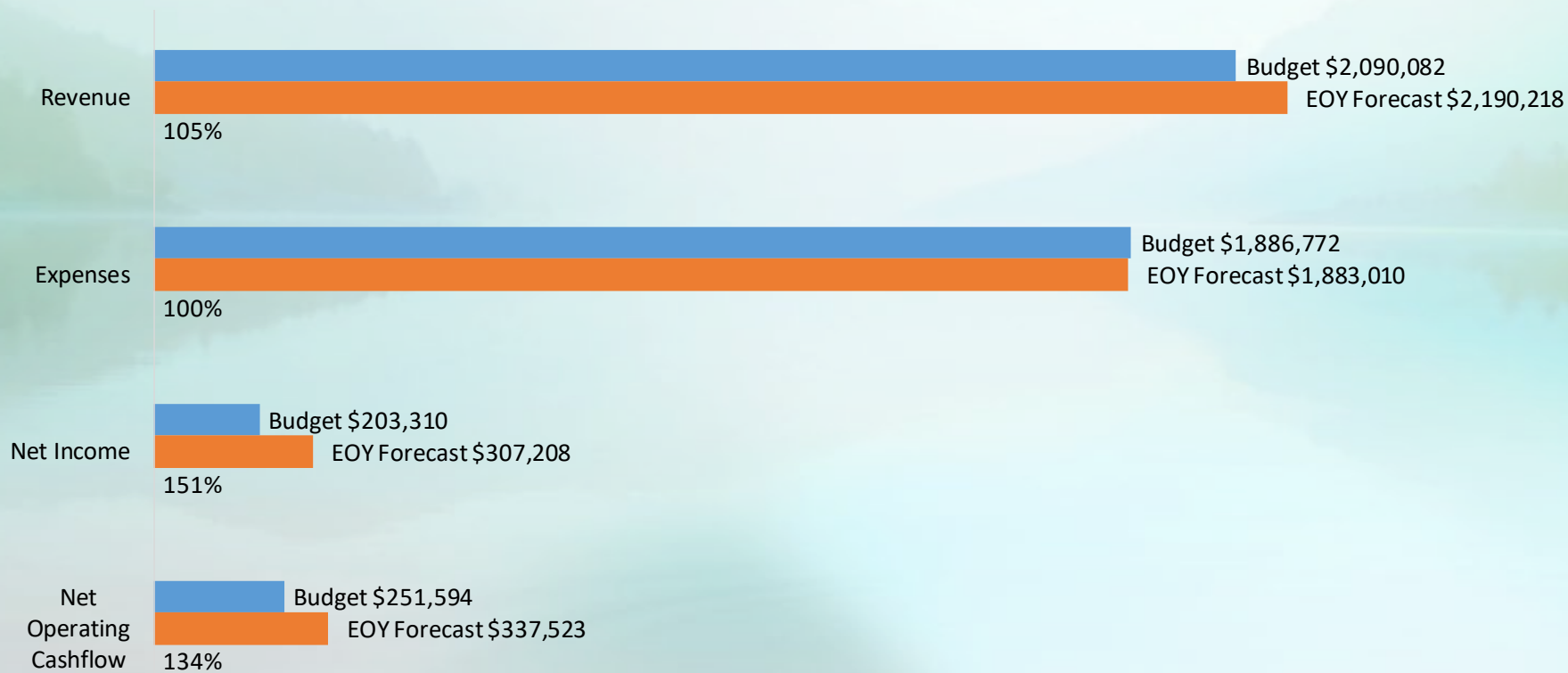
2024 End Of Year Forecast - Water

<u>Water</u>	2024 Budget	2024 EOY Forecast	Difference	Actual to Budget
Revenue	\$2,201,384	\$2,564,534	\$363,150	116%
Expenses	\$2,388,047	\$2,914,223	\$526,176	122%
Net Income	-\$186,663	-\$349,689	-\$163,026	187%
Depreciation (+)	\$234,060	\$330,097	\$96,037	141%
Bond payments (-)	\$94,100	\$94,100		100%
Demand payments (+)				
Net Operating Cashflow	-\$46,703	-\$113,692	-\$66,989	243%



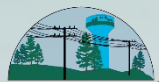
2024 End Of Year Forecast – Wastewater (GRPU)

<u>Wastewater (GRPU)</u>	Budget	EOY Forecast	Difference	Actual to Budget
Revenue	\$2,090,082	\$2,190,218	\$100,136	105%
Expenses	\$1,886,772	\$1,883,010	-\$3,762	100%
Net Income	\$203,310	\$307,208	\$103,898	151%
Depreciation (+)	\$234,072	\$216,103	-\$17,969	92%
Bond payments (-)	\$185,788	\$185,788		100%
Demand payments (+)				
Net Operating Cashflow	\$251,594	\$337,523	\$85,929	134%



2024 End Of Year Forecast – Wastewater (UPM)

<u>Wastewater (UPM)</u>	Budget	EOY Forecast	Difference	Actual to Budget
Revenue	\$2,996,223	\$2,662,523	-\$333,700	89%
Expenses	\$4,616,223	\$4,282,523	-\$333,700	93%
Net Income	-\$1,620,000	-\$1,620,000	\$0	100%
Depreciation (+)	\$1,620,000	\$1,620,000	\$0	100%
Bond payments (-)	\$1,552,312	\$1,552,312		100%
Demand payments (+)	\$1,552,312	\$1,552,312		
Net Operating Cashflow	\$0	\$0	\$0	



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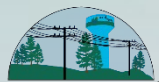
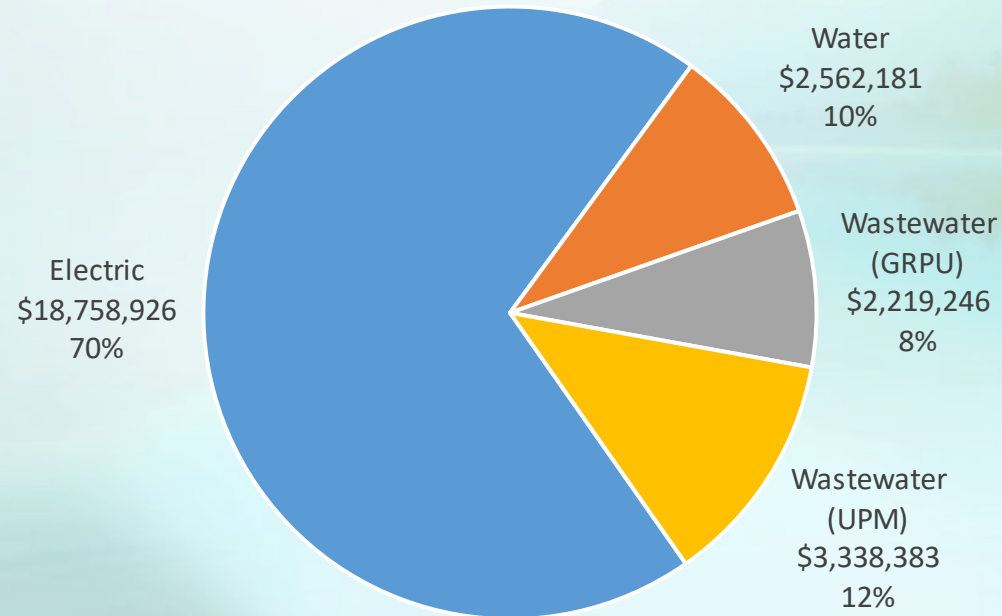
2025 Customer Rates

Next Steps / Discussion / Questions



2025 Preliminary Operations Budget Summary

	Electric	Water	Wastewater (GRPU)	Wastewater (UPM)
Revenue	\$18,758,926	\$2,562,181	\$2,219,246	\$3,338,383
Expenses	\$17,907,844	\$3,061,612	\$1,999,002	\$4,938,383
Net Income	\$851,082	-\$499,431	\$220,244	-\$1,600,000
Depreciation (+)	\$930,000	\$340,000	\$250,000	\$1,600,000
Bond payments (-)	\$136,600	\$180,050	\$268,664	\$1,591,786
Demand payments (+)				\$1,591,786
Net Operating Cashflow	\$1,644,482	-\$339,481	\$201,580	\$0



2025 Preliminary Operations Budget Summary

Electric	2025 Preliminary	2024 Budget	Diff from '24 Budget	2024 EOY Forecast	Diff from '24 EOY
Revenue	\$18,758,926	\$18,084,465	3.7%	\$18,399,075	2.0%
Expenses	\$17,907,844	\$16,657,983	7.5%	\$17,547,725	2.1%
Net Income	\$851,081	\$1,426,482	-40.3%	\$851,350	0.0%
Depreciation (+)	\$930,000	\$908,421	2.4%	\$926,828	
Bond payments (-)	\$136,600	\$135,800	0.6%	\$135,800	
Demand payments (+)	\$0	\$0		\$0	
Net Operating Cashflow	\$1,644,481	\$2,199,103	-25.2%	\$1,642,378	0.1%

Water	2025 Preliminary	2024 Budget	Diff from '24 Budget	2024 EOY Forecast	Diff from '24 EOY
Revenue	\$2,562,181	\$2,201,384	16.4%	\$2,564,534	-0.1%
Expenses	\$3,061,612	\$2,388,047	28.2%	\$2,914,223	5.1%
Net Income	-\$499,431	-\$186,663	167.6%	-\$349,689	42.8%
Depreciation (+)	\$340,000	\$234,060	45.3%	\$330,097	
Bond payments (-)	\$180,050	\$94,100	91.3%	\$94,100	
Demand payments (+)	\$0	\$0		\$0	
Net Operating Cashflow	-\$339,481	-\$46,703	626.9%	-\$113,692	198.6%

Wastewater (GRPU)	2025 Preliminary	2024 Budget	Diff from '24 Budget	2024 EOY Forecast	Diff from '24 EOY
Revenue	\$2,219,246	\$2,090,082	6.2%	\$2,190,218	1.3%
Expenses	\$1,999,002	\$1,886,772	5.9%	\$1,883,010	6.2%
Net Income	\$220,244	\$203,310	8.3%	\$307,208	-28.3%
Depreciation (+)	\$250,000	\$234,072	6.8%	\$216,103	
Bond payments (-)	\$268,664	\$185,788	44.6%	\$185,788	
Demand payments (+)	\$0	\$0		\$0	
Net Operating Cashflow	\$201,580	\$251,594	-19.9%	\$337,523	-40.3%

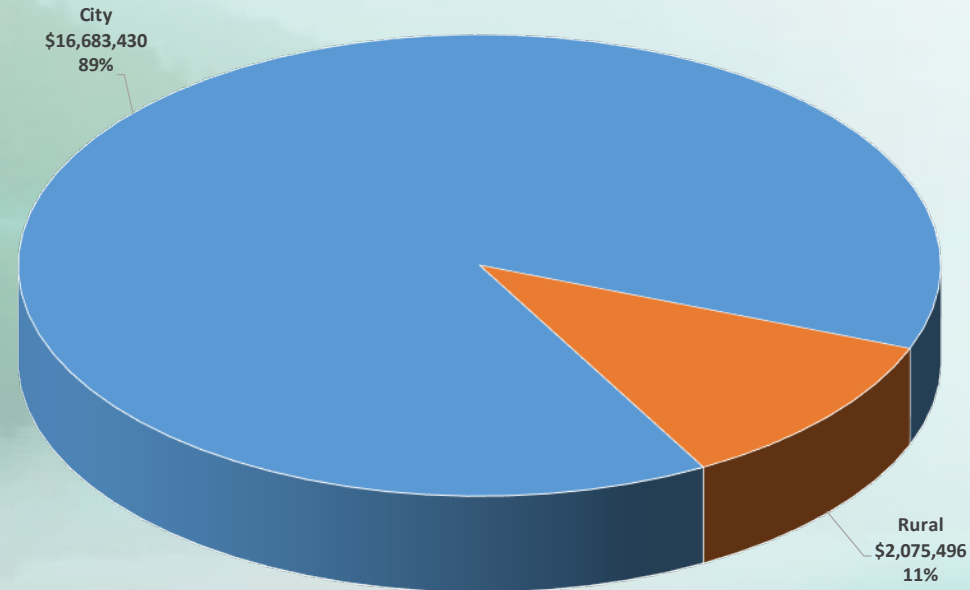
Wastewater (UPM)	2025 Preliminary	2024 Budget	Diff from '24 Budget	2024 EOY Forecast	Diff from '24 EOY
Revenue	\$3,338,383	\$2,996,223	11.4%	\$2,662,523	25.4%
Expenses	\$4,938,383	\$4,616,223	7.0%	\$4,282,523	15.3%
Net Income	-\$1,600,000	-\$1,620,000	-1.2%	-\$1,620,000	-1.2%
Depreciation (+)	\$1,600,000	\$1,620,000	-1.2%	\$1,620,000	
Bond payments (-)	\$1,591,786	\$1,552,312	2.5%	\$1,552,312	
Demand payments (+)	\$1,591,786	\$1,552,312		\$1,552,312	
Net Operating Cashflow	\$0	\$0		\$0	



2025 Preliminary Electric Utility Budget – Revenues

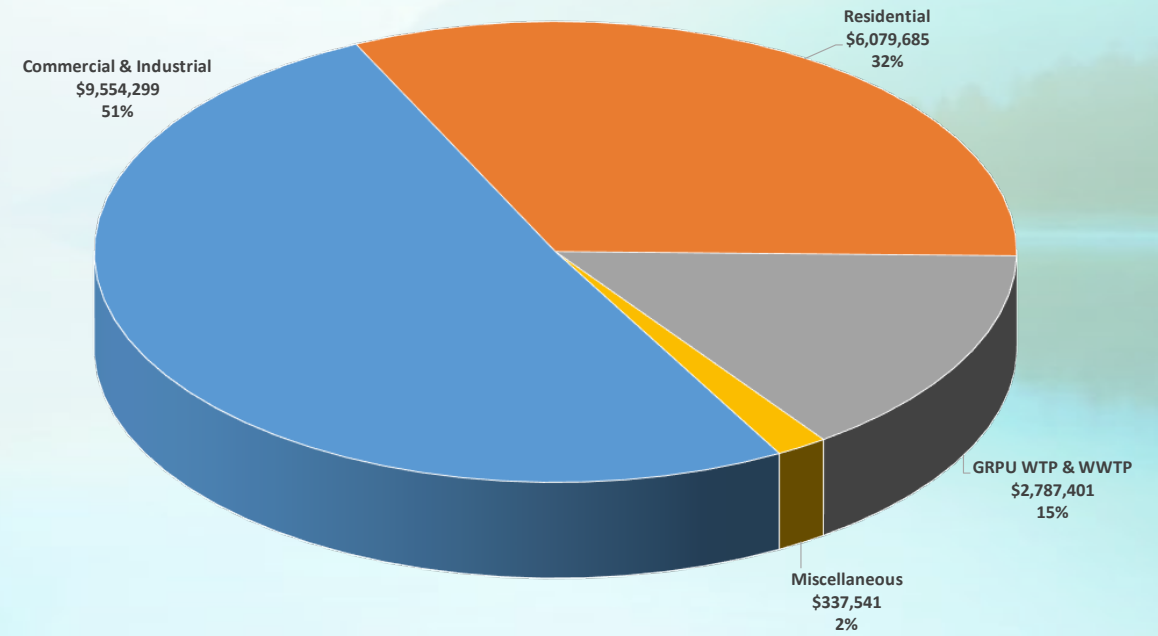
Revenue - Customer Location Breakdown

City	\$16,683,430
Rural	\$2,075,496
	<u>\$18,758,926</u>



Revenue - Customer Classification Breakdown

Commercial & Industrial	\$9,554,299
Residential	\$6,079,685
GRPU WTP & WWTP	\$2,787,401
Miscellaneous	\$337,541
	<u>\$18,758,926</u>



2025 Preliminary Electric Utility Budget – Expenses

Revenue

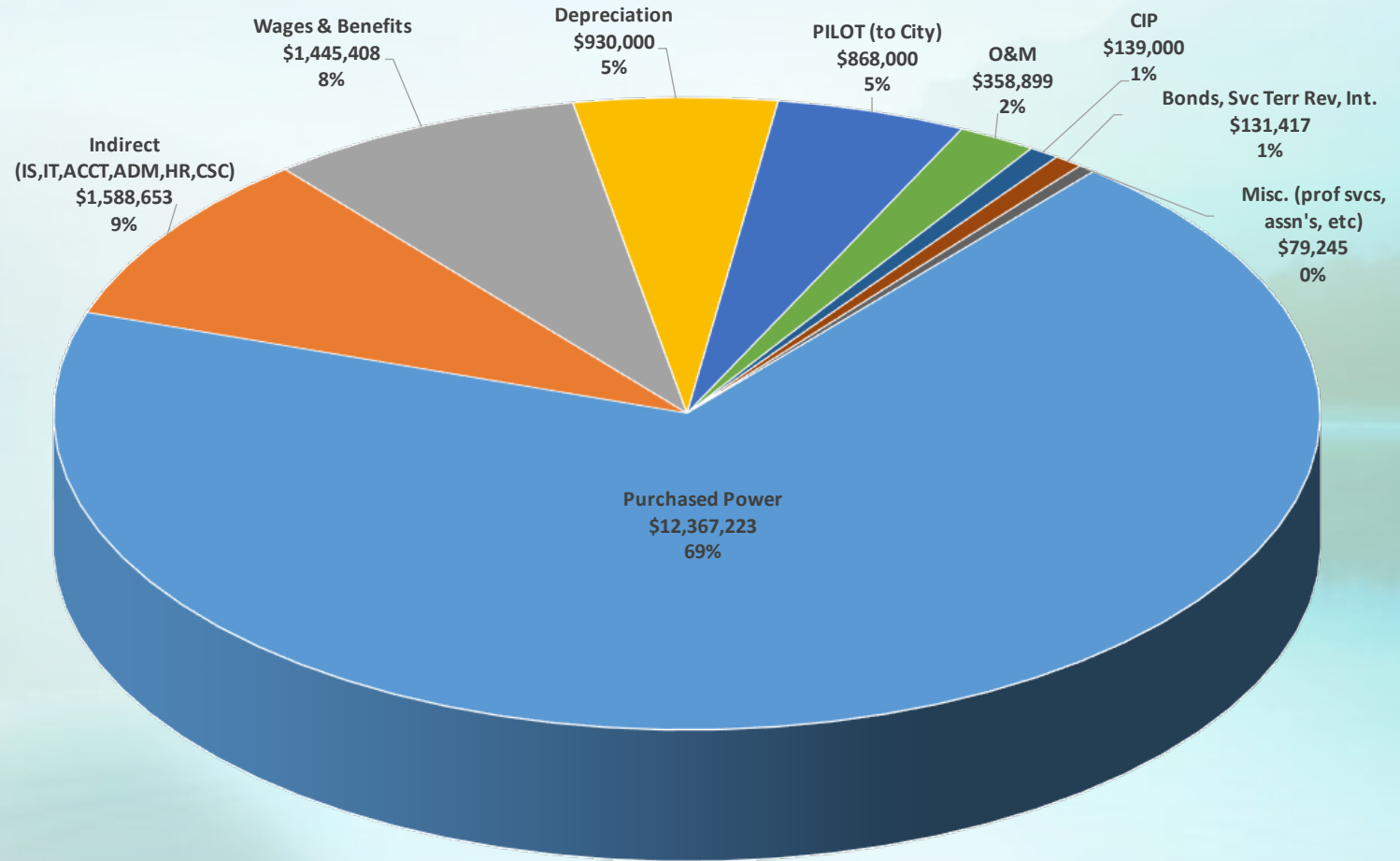
Total \$18,758,926

Expenses - Category Breakdown

Purchased Power	\$12,367,223
Indirect (IS,IT,ACCT,ADM,HR,CSC)	\$1,588,653
Wages & Benefits	\$1,445,408
Depreciation	\$930,000
PILOT (to City)	\$868,000
O&M	\$358,899
CIP	\$139,000
Bonds, Svc Terr Rev, Int.	\$131,417
Misc. (prof svcs, assn's, etc)	\$79,245
	<u>\$17,907,844</u>

Net Income

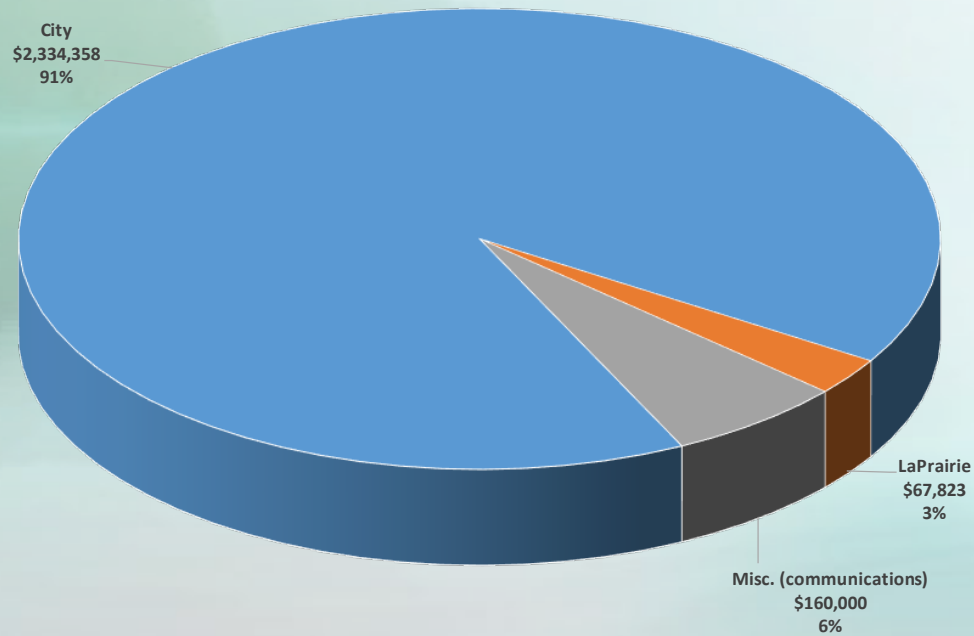
\$851,081



2025 Preliminary Water Utility Budget – Revenues

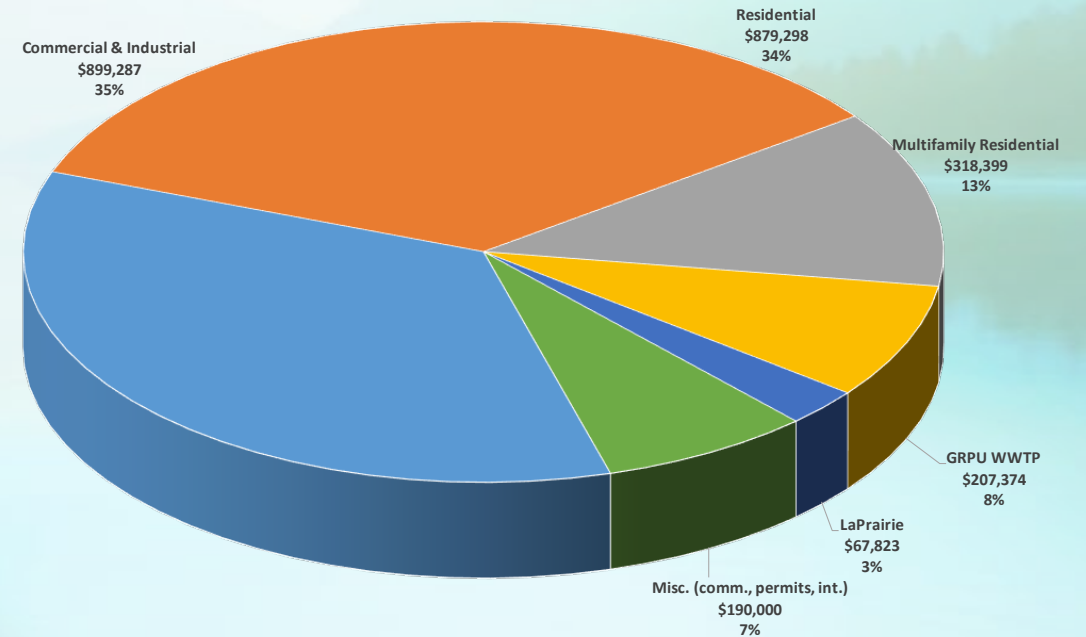
Revenue - Customer Location Breakdown

City	\$2,334,358
LaPrairie	\$67,823
Misc. (communications)	\$160,000
	<u>\$2,562,181</u>



Revenue - Customer Classification Breakdown

Commercial & Industrial	\$899,287
Residential	\$879,298
Multifamily Residential	\$318,399
GRPU WWTP	\$207,374
LaPrairie	\$67,823
Misc. (comm., permits, int.)	\$190,000
	<u>\$2,562,181</u>



2025 Preliminary Water Utility Budget – Expenses

Revenue

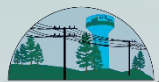
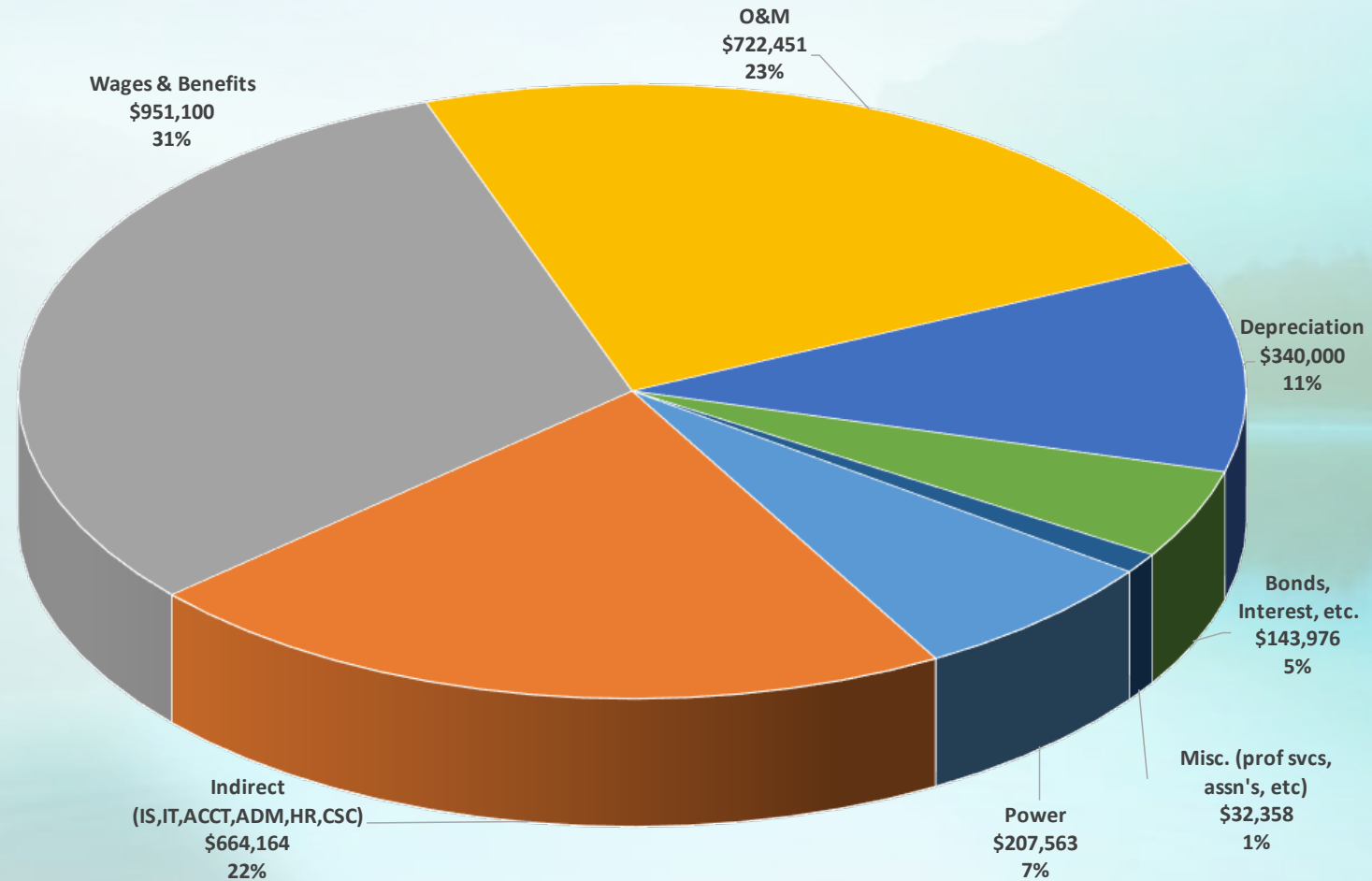
Total	\$2,562,181
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Expenses - Category Breakdown

Power	\$207,563
Indirect (IS,IT,ACCT,ADM,HR,CSC)	\$664,164
Wages & Benefits	\$951,100
O&M	\$722,451
Depreciation	\$340,000
Bonds, Interest, etc.	\$143,976
Misc. (prof svcs, assn's, etc)	\$32,358
	<u>\$3,061,612</u>

Net Income

-\$499,431



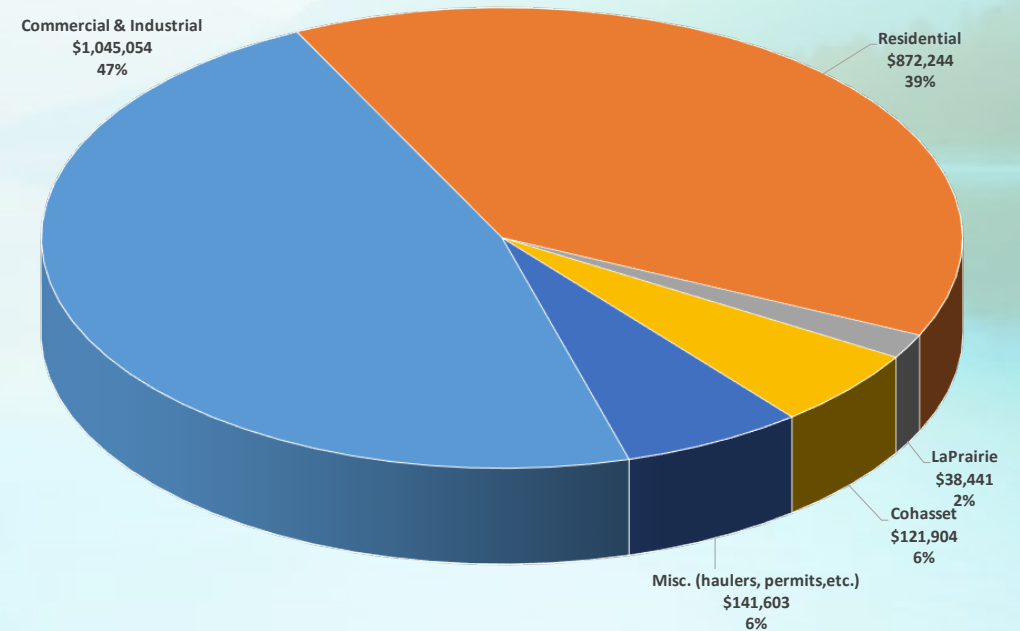
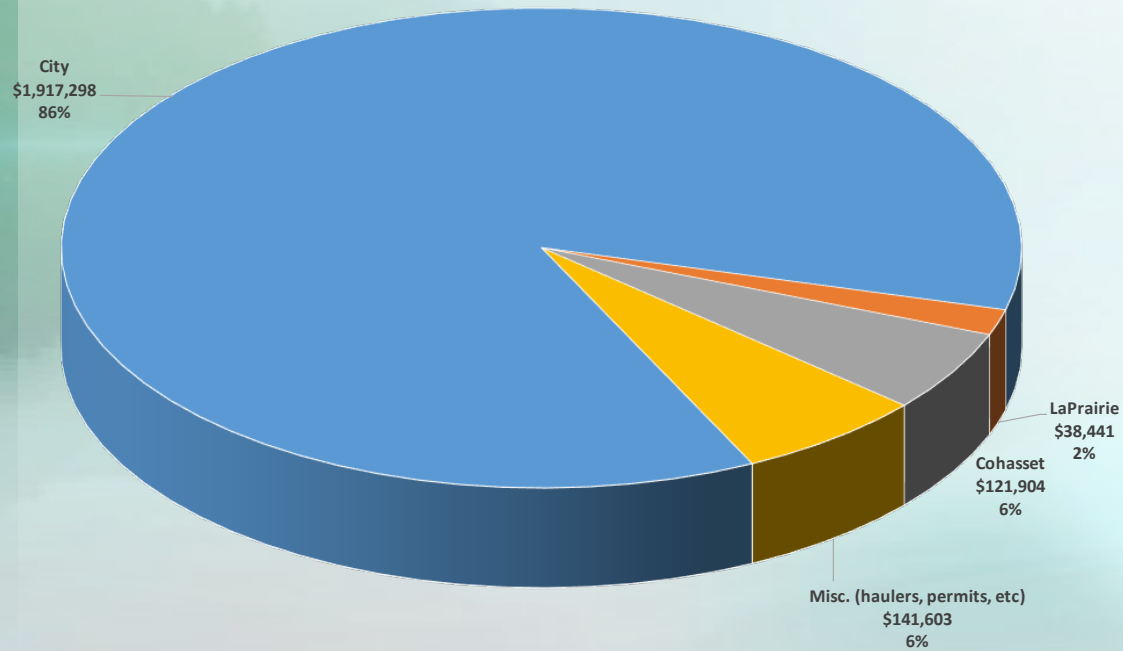
2025 Preliminary Wastewater (GRPU) Utility Budget – Revenues

Revenue - Customer Location Breakdown

City	\$1,917,298
LaPrairie	\$38,441
Cohasset	\$121,904
Misc. (haulers, permits, etc)	\$141,603
	<hr/>
	\$2,219,246

Revenue - Customer Classification Breakdown

Commercial & Industrial	\$1,045,054
Residential	\$872,244
LaPrairie	\$38,441
Cohasset	\$121,904
Misc. (haulers, permits, etc.)	\$141,603
	<hr/>
	\$2,219,246



2025 Preliminary Wastewater (GRPU) Utility Budget – Expenses

Revenue

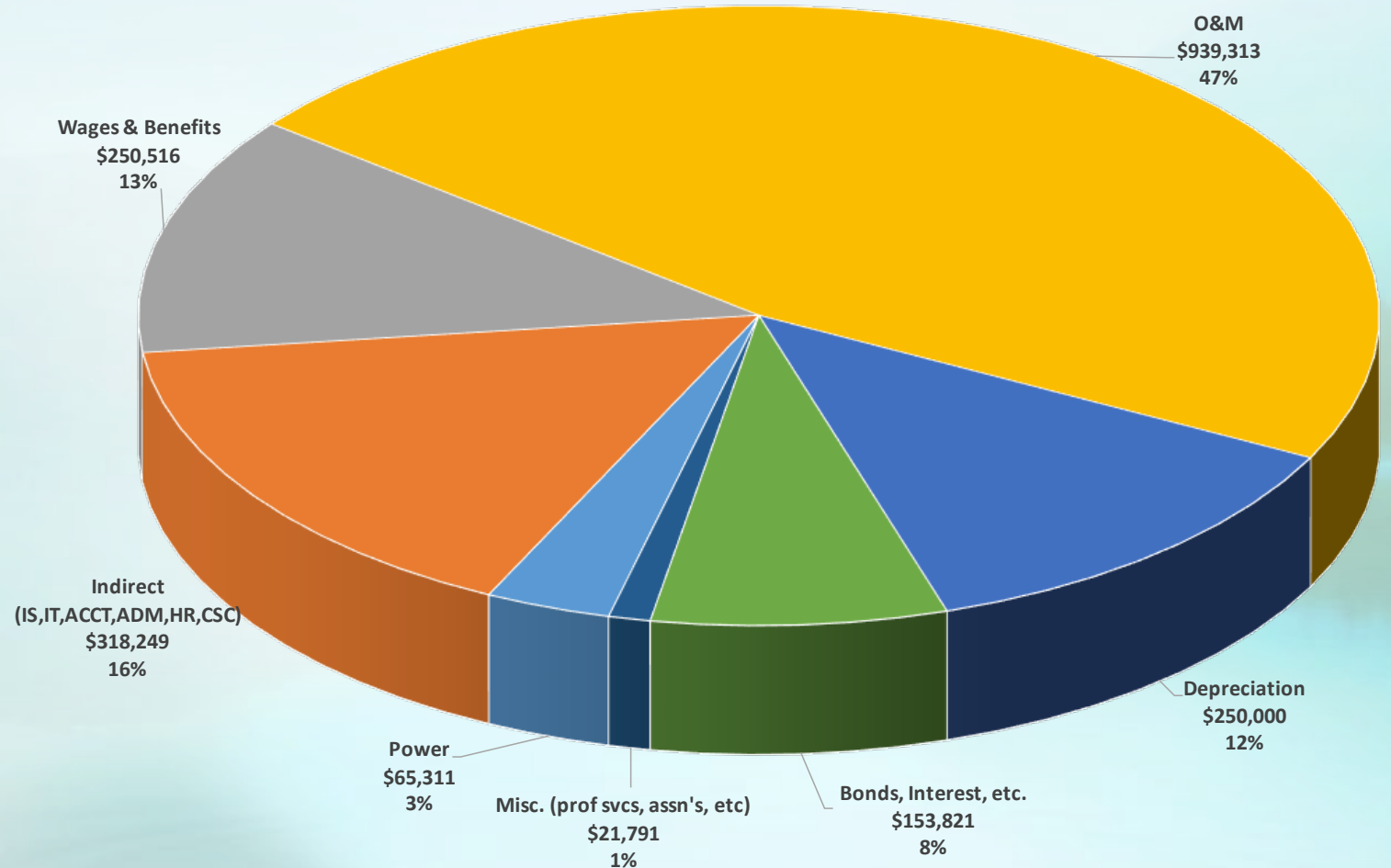
Total	\$2,219,246
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Expenses - Category Breakdown

Power	\$65,311
Indirect (IS,IT,ACCT,ADM,HR,CSC)	\$318,249
Wages & Benefits	\$250,516
O&M	\$939,313
Depreciation	\$250,000
Bonds, Interest, etc.	\$153,821
Misc. (prof svcs, assn's, etc)	\$21,791
	<hr/>
	\$1,999,002

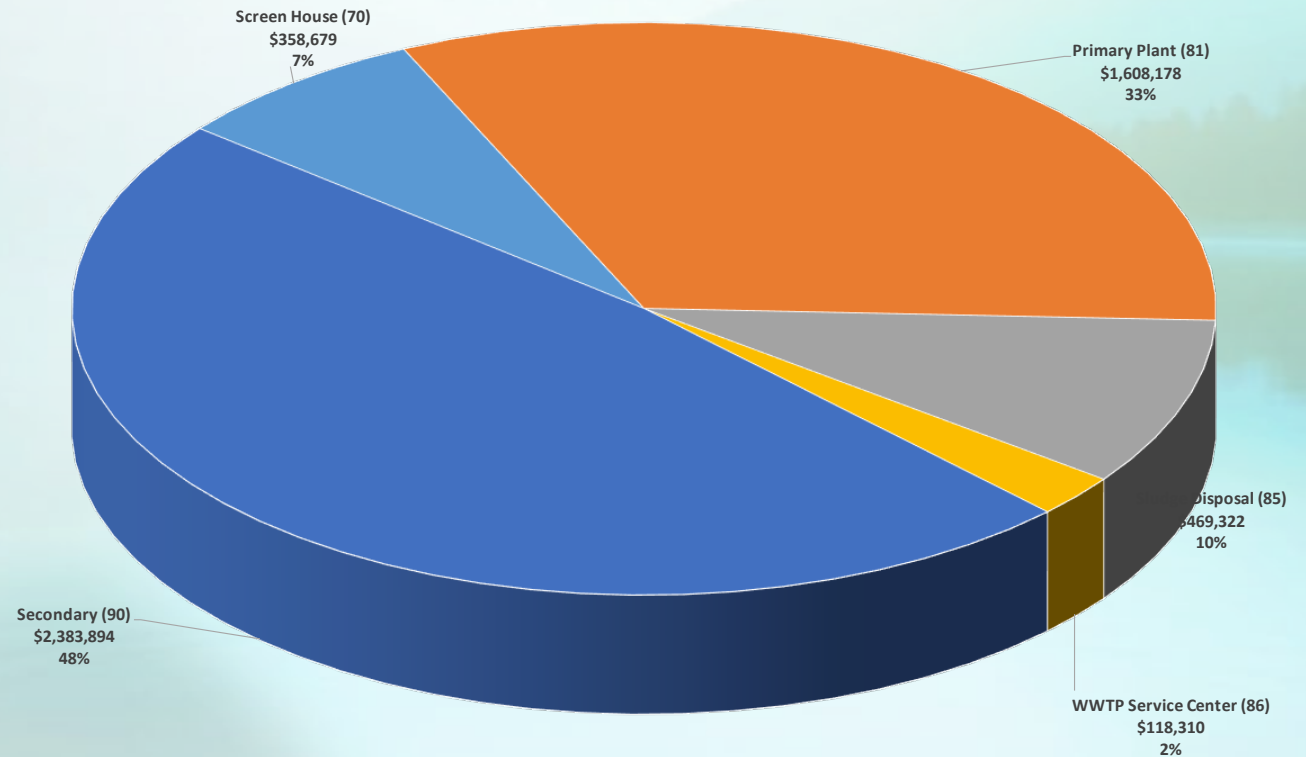
Net Income

	\$220,244
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2025 Preliminary Wastewater (UPM) Utility Budget – Expenses

Expenses - Process Location Breakdown	(Responsibility)	
	GRPU	UPM
Screen House (70)	\$358,679	\$358,679
Primary Plant (81)	\$1,608,178	\$1,608,178
Sludge Disposal (85)	\$44,494	\$424,828
WWTP Service Center (86)	\$14,789	\$103,521
Secondary (90)	\$715,168	\$1,668,726
	\$4,938,383	\$4,163,932



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Net Income	\$851,081	\$1,426,482	-40.3%	\$851,350	0.0%
Depreciation (+)	\$930,000	\$908,421	2.4%	\$926,828	
Bond payments (-)	\$136,600	\$135,800	0.6%	\$135,800	
Demand payments (+)	\$0	\$0		\$0	
Net Operating Cashflow	\$1,644,481	\$2,199,103	-25.2%	\$1,642,378	0.1%

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Net Income	-\$1,600,000	-\$1,620,000	-1.2%	-\$1,620,000	-1.2%
Depreciation (+)	\$1,600,000	\$1,620,000	-1.2%	\$1,620,000	
Bond payments (-)	\$1,591,786	\$1,552,312	2.5%	\$1,552,312	
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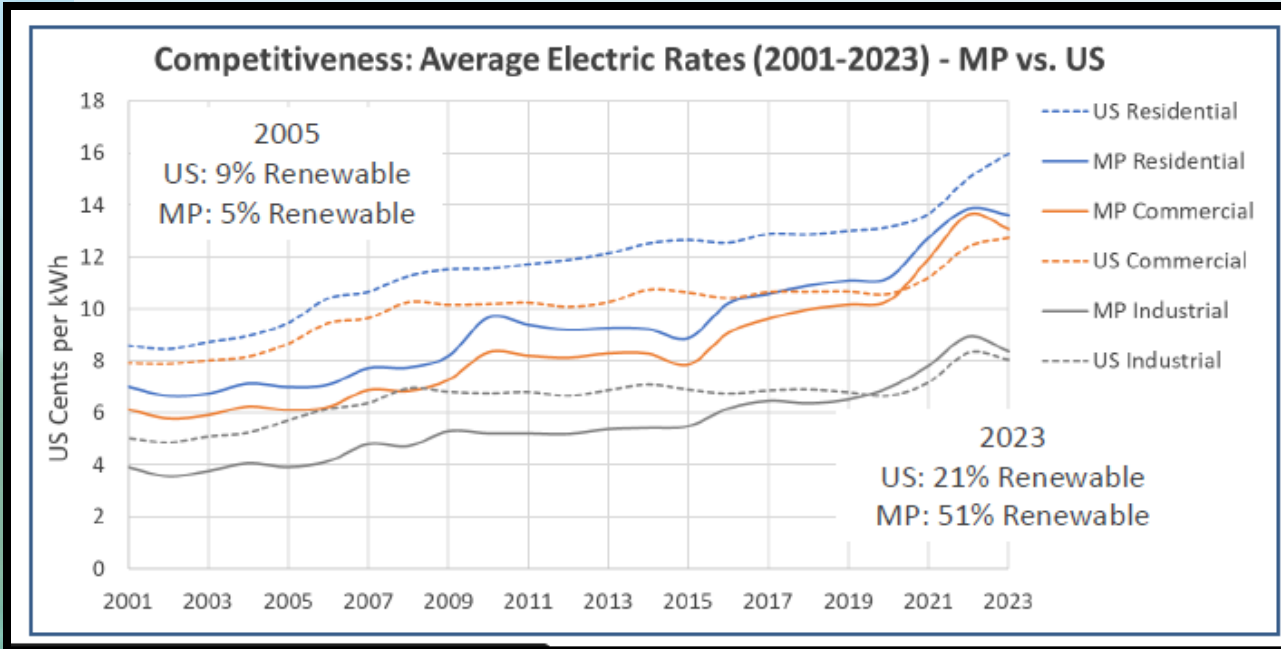
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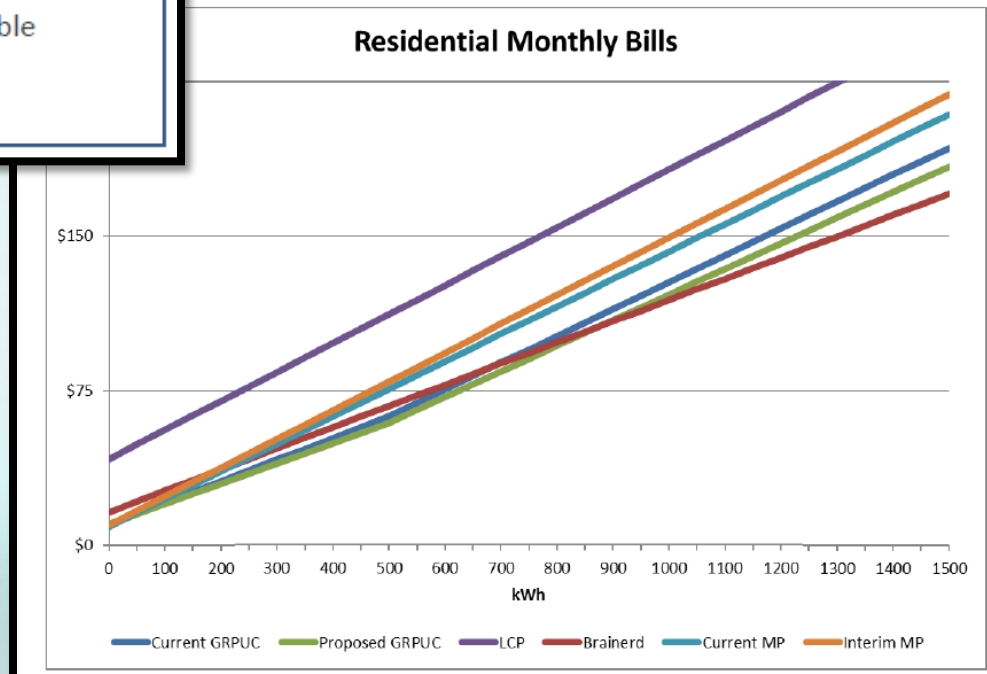
Customer Rate Comparisons – Electric



**Table 3-3
Cost of Service Results
Comparison of % Cost and Revenues
2021 Test Year**

Customer Classification	Allocated Cost to Serve	Revenues	Increase/ (Decrease)
Residential	32.5%	34.1%	-4.8%
Commercial	17.6%	18.0%	-2.2%
Demand & Energy	36.1%	35.4%	2.0%
Industrial	9.7%	9.3%	3.8%
Load Management	3.0%	2.0%	53.3%
Lighting	1.1%	1.2%	-7.8%
Total	100.0%	100.0%	0.0%

**Figure 4-1
Bill Comparison Graph**



Customer Rate Comparisons – Electric

2023 cost of service study – new contract – changes in PPAC only

The new wholesale contract with MP which became effective 1/1/22 has a significant impact on the overall results. An overall increase in published base electric rates in 2023 of 1% is recommended. A redesign of the purchased power adjustment will also impact overall customer bills. Based on the new PPAC calculation, which was altered to better reflect the new wholesale contract, overall average bills for customers in 2023 will be reduced by approximately 5.4% from 2022. There are some additional small changes recommended for certain rates as detailed in Section 4 of the report, these are also made to reflect the new wholesale contract.

**Table 4-1
PPAC Comparison
(\$/kWh)**

Year	Present Formula	Proposed Formula
2022	0.01583	n/a
2023	n/a	0.00831
2024	n/a	0.01237
2025	n/a	0.01497
2026	n/a	0.01761
2027	n/a	0.02027

Grand Rapids Public Utilities Commission
Existing and Proposed Rates
Exhibit 4-A

Class		Current	2023	2024	2025	2026	2027
		Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate
Electric - City Residential	ECR-10						
	Customer Charge	10.25	10.40	10.40	10.40	10.40	10.40
	Energy 0-500 kWh	0.0888	0.0900	0.0900	0.0900	0.0900	0.0900
	Energy over 500 kWh	0.1144	0.1159	0.1159	0.1159	0.1159	0.1159
Electric - City Res Off Peak Heat/Cool	ECR-10-LM						
	Customer Charge	8.25	8.40	8.40	8.40	8.40	8.40
	Energy	0.0648	0.0699	0.0750	0.0800	0.0800	0.0800
Electric - City Residential Annex 1&2	ECR-13-ANX1						
	Customer Charge	10.25	10.40	10.40	10.40	10.40	10.40
	Energy 0-500 kWh	0.1043	0.1055	0.1055	0.1055	0.1055	0.1055
	Energy over 500 kWh	0.1299	0.1314	0.1314	0.1314	0.1314	0.1314
Electric - City Res Annex 1 Off Peak	ECR-13-ANX1-LM						
	Customer Charge	8.25	8.40	8.40	8.40	8.40	8.40

$$PPAC = \left(\frac{EAC + MISO}{WE \times 0.959} - 0.0120 \right)$$

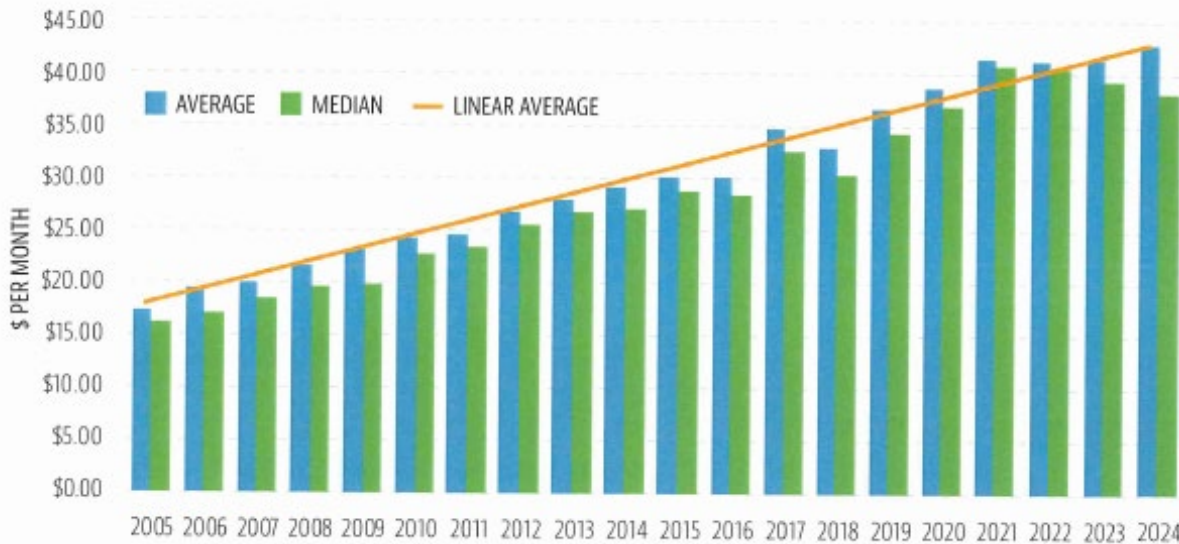
Where:

- PPAC is the power cost adjustment per kWh.
- EAC is the projected annual base energy adjustment cost in dollars.
- MISO is the projected annual transmission charges in dollars
- WE is the projected annual wholesale energy in kWh.
- 0.959 is a loss adjustment
- 0.0120 is the base dollars per kWh.

Customer Rate Comparisons – Residential Water

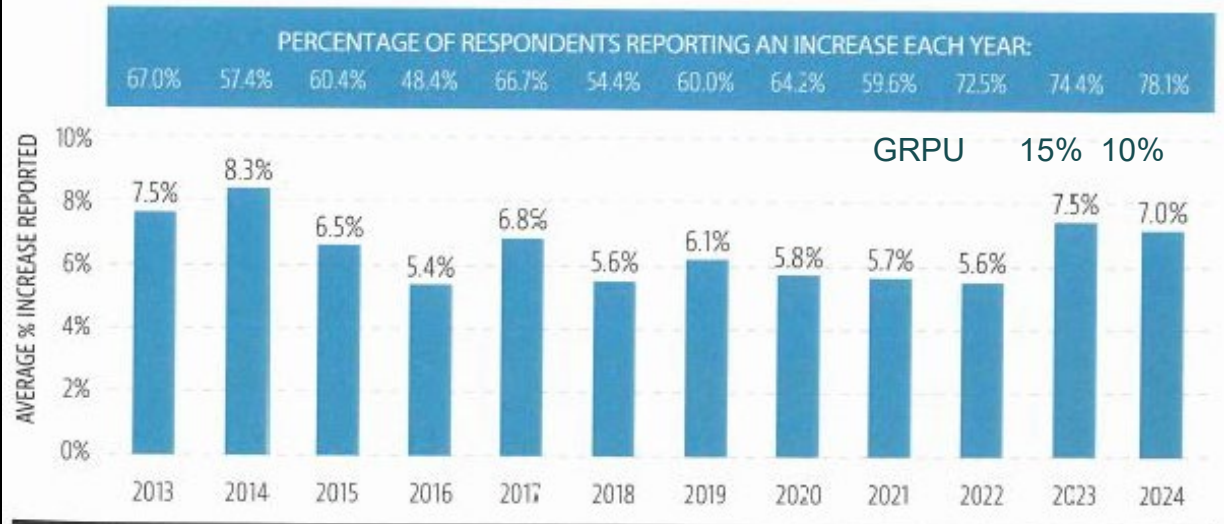
The graph below illustrates the average and median (50th percentile) charges for 6,000 gallons of residential water use per month from 2005 through 2024 showing the increasing trend over that past 20 years. This is just one illustration of the work water utilities have done to adjust rates to meet their financial needs and goals. Represented by the orange line, the trend over the past 20 years equates to an increase of approximately 4.4% per year.

MONTHLY AVERAGE AND MEDIAN RESIDENTIAL WATER BILLS



Although it is easy to see the overall trend, the results year-to-year are scattered and more interesting. In the chart below, the table along the top indicates the percentage of respondents that reported a change to water rates each year for the last decade. The bars in the chart represent the average reported water rate change for each year since 2013.

AVERAGE REPORTED ANNUAL CHANGE IN WATER RATE



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Cost of Service Considerations

The results of the water cost-of-service analysis in Section 3 indicate that there are subsidies from Multi-Family and Industrial customers to Commercial customers and the City LaPrairie. Rate increases for different groups of customers vary based on the cost-of-service results. Table 4-1 shows the average annual rate increases by customer class and for the total system through the Study Period.

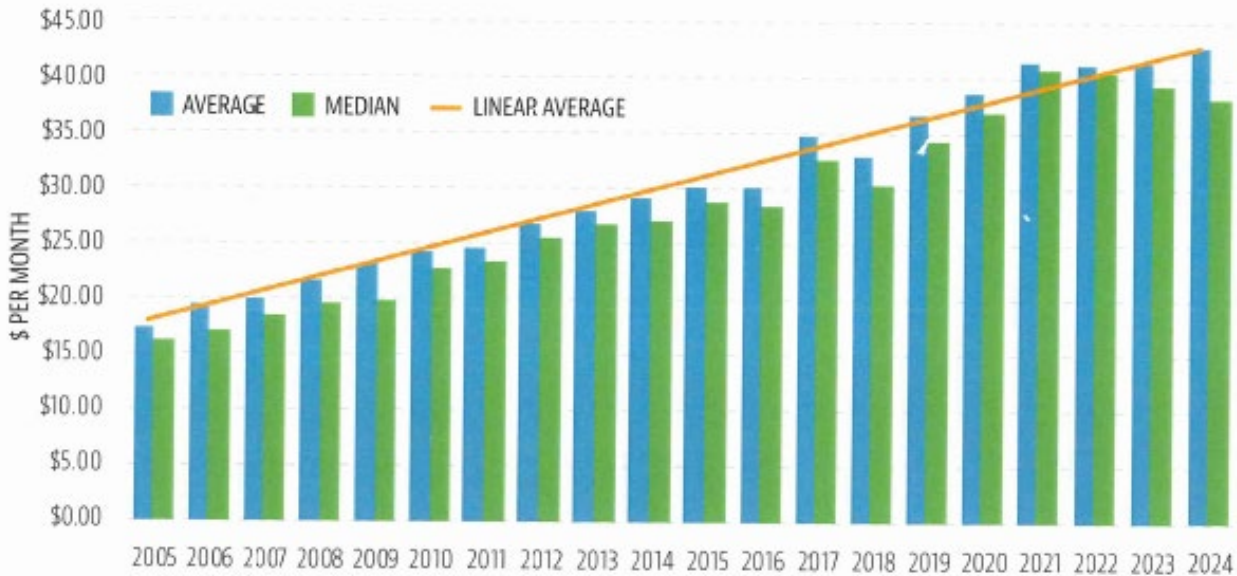
Table 4-1
Average Annual Rate Increases
2023-2027 Study Period

Customer Class	Avg Increase
Residential	11.1%
Commercial	13.6%
Industrial	9.1%
Multi-Family	6.0%
LaPrairie	10.5%
Total System	11.1%

Customer Rate Comparisons – Residential Wastewater

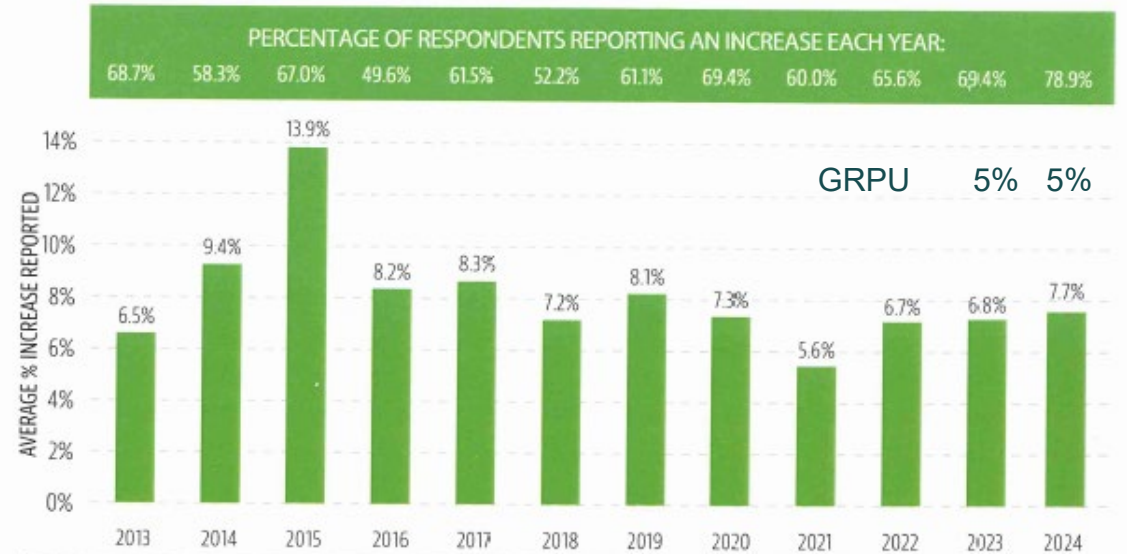
The graph below illustrates the average and median (50th percentile) charges for 6,000 gallons of residential wastewater discharge per month from 2005 through 2024. Similar to the water graphic on page 10, it is easy to see the increasing trend over that past 20 years. Represented by the orange line, the trend over the past 20 years equates to an increase of approximately 4.8% per year.

MONTHLY AVERAGE AND MEDIAN RESIDENTIAL WASTEWATER BILLS



Although it is easy to see the overall trend, the results year-to-year are scattered and more interesting. In the chart below, the table along the top indicates the percentage of respondents that reported a change to wastewater rates each year for the last decade. The bars in the chart represent the average reported wastewater rate change for each year since 2013.

AVERAGE REPORTED ANNUAL CHANGE IN WASTEWATER RATE

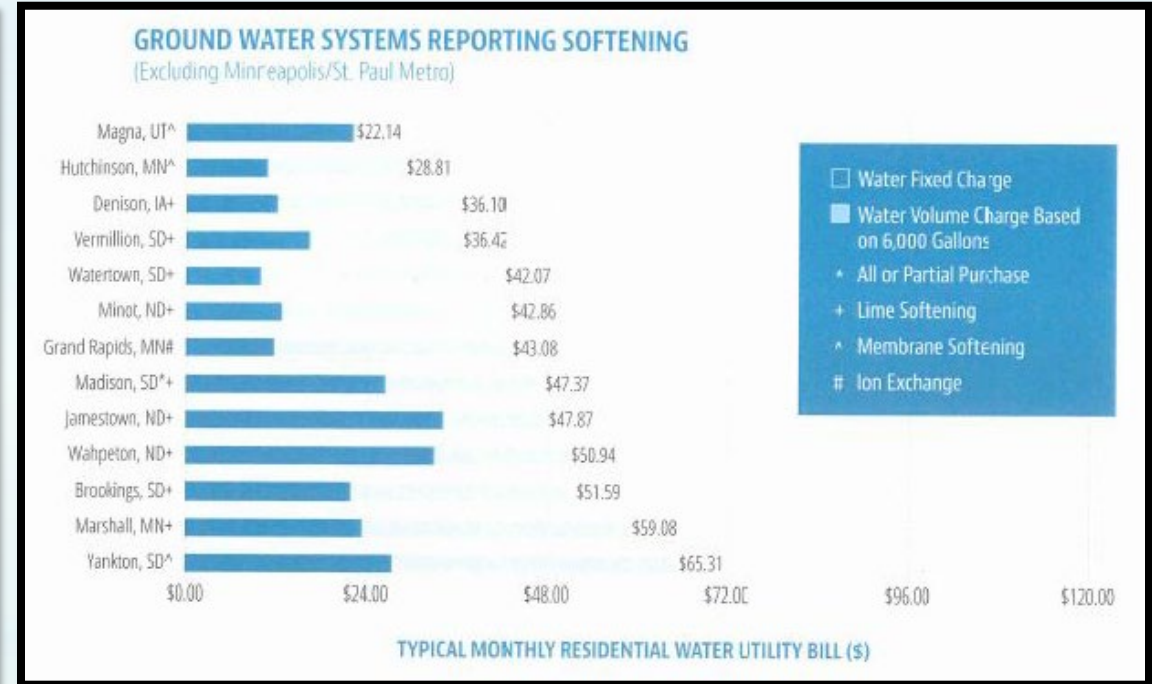
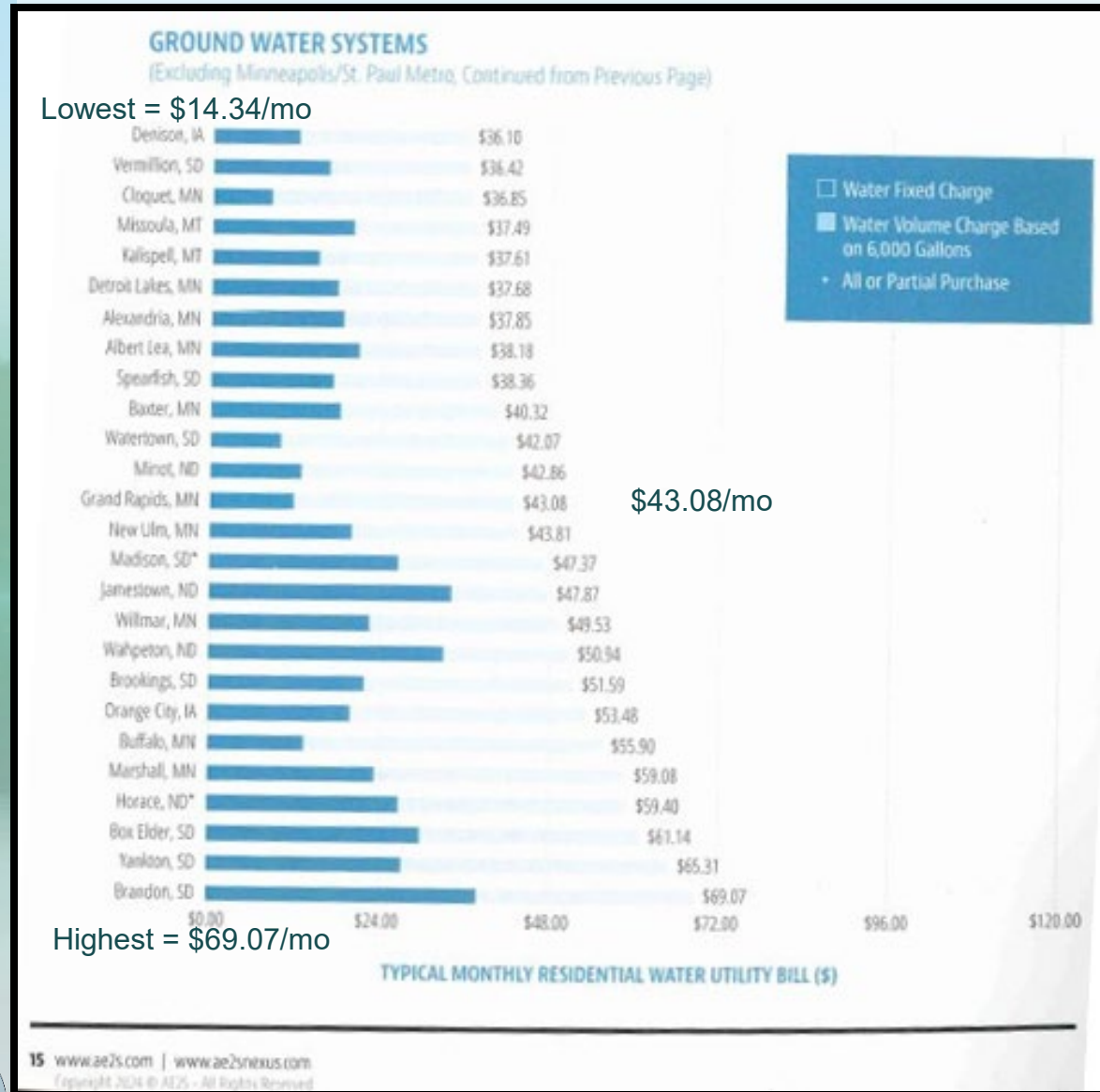


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Residential Bill Impact

Table 4-4 below summarizes the impact on monthly bills for different size residential customers. An average GRPUC residential customer consumes approximately 3000 gallons per month. For that average size customer, the first year bill increase is \$1.20 per month. For all customer usages shown, the annual increases are between 4.8% and 5.2% through 2027.

Customer Rate Comparisons – Residential Water



GRPU Table 4-4 Monthly Water Bill Comparisons

Residential Usage (gallons)	2,000	3,000	6,000
Current Rate	\$16.25	\$20.04	\$33.39
2023 Proposed	18.62	22.98	38.34
2024 Proposed	20.57	25.37	42.27
2025 Proposed	22.62	27.90	46.50
2026 Proposed	24.89	30.70	51.17
2027 Proposed	27.39	33.79	56.31

Customer Rate Comparisons – Residential Wastewater



GRPU Table 3-4
Monthly Wastewater Bill Comparisons

Residential Usage (gallons)	2,000	3,000	6,000
Current Rate	\$19.90	\$24.34	\$37.66
2023 Proposed	20.86	25.54	39.58
2024 Proposed	21.88	26.82	41.64
2025 Proposed	22.98	28.17	43.74
2026 Proposed	24.16	29.59	45.88
2027 Proposed	25.36	31.04	48.08

Customer Rate Comparisons – Commercial Water & Wastewater



Conclusions and Recommendations

Conclusions / Discoveries

1. Our complex expense allocations across the 3 utilities are fluid, frequently changing based on projects/need
2. Existing accounting system struggles to easily adjust allocations, creating lack of certainty in our projected 2024 EOY financials at this time given the significant changes in resource management from what was budgeted for year
3. The deep dive into unpacking and redoing the accounting system has brought to light many desired changes that will allow for timely and complete financial reporting for better utility management
4. Not completing planned capital projects has had a negative financial impact on our operations
5. Continue to suffer from not investing in water & wastewater capital improvements

Recommendations

1. Must implement the revised expense allocation system in the new ERP software system (Q2 2025)
2. New methodology includes indirect internal departments that show actual costs providing transparency and ability to manage them
3. Future financials will no longer be inflated due to charging ourselves for vehicle usage in operations, these will be tracked internally as part of managing project costs
4. 2025 preliminary operations budget includes 100% labor so we are reviewing closely what we can realistically move to capital projects
5. Continue to develop debt management plan and seek grant opportunities to fund our necessary capital improvements

Next Steps

Commit to distribute the 2025 draft operations and capital budget reports on Dec 13 for the Dec 18 Commission meeting

Discussion / Questions

