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Pedro Gonzales
Directional drill operator
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(Photography by Kevin Blackburn)

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Published nine times yearly by COLE Publishing, Inc.
P.O. Box 220, Three Lakes, WI 54562

In U.S. or Canada call toll free 800-257-7222
Mon.-Fri., 7:30 a.m.-5 p.m. CST

Website: www.digdifferent.com / Email: info@digdifferent.com / Fax: 715-350-8456

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EDITORIAL CORRESPONDENCE: Address to Editor, Dig Different, P.O. Box 220, Three Lakes, WI 54562 or email editor@digdifferent.com.

REPRINTS AND BACK ISSUES: Visit www.digdifferent.com for options and pricing. To order reprints, call Jeff Lane at 800-257-7222 or email jeff.lane@colepublishing.com. To order back issues, call Holly at 800-257-7222 or email holly.gensler@colepublishing.com.

CONTROLLED CIRCULATION: 20,000 copies, nine times yearly.

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A Plan Always Helps

PLANNING FOR A RETIREMENT, OR EXIT, FROM A COMPANY TAKES TIME ON YOUR PART AND THE COMPANY'S TO MAKE IT A SMOOTH TRANSITION

BY CORY DELLENBACH, EDITOR

Recently my father-in-law retired after many years with the same employer and it got me thinking a little bit about plans for retirement. Not mine, though, I'm still a good 25-plus years away from that stage of my life.

Retirement can be a fun time for you, but there can also be some unknowns to go with that. Are you really ready for retirement and the slower pace of life? Are all your finances lined up? How about a succession plan for the business you are running, or a plan for someone to fill your role when you're gone?

Those are just some of the questions that come to mind when one starts thinking about retirement. Let's tackle a few of those questions.

CHOOSING THE RIGHT PLAN

The first order of business if you are even thinking about retirement is what do you want it to look like? Do you want to fully retire or do you want to still keep one foot in the industry somehow?

If you think you'll get too bored sitting on your recliner in retirement and want to stay involved in the business or industry, there are many ways you can do that. You could join an industry-related association and be involved that way. Another option is to explore opportunities to drop down to part-time work at the job you are at and ease into full-on retirement slowly. A third option is to retire, but offer to be available to help fill in as needed, if you're able to.

There is no right or wrong way to go. Each of those options — and there are many more out there too — come with advantages and disadvantages that you'll have to explore on your own. Every person is going to be different and want different goals in retirement.

Take time and talk to your co-workers, your supervisor, a spouse or anybody that will listen to bounce ideas off of them. Talking to them might drive you in one direction or the other.

PLAN YOUR EXIT STRATEGY

Now that you have an idea of what you want to do in your retirement, or how you want it to look, it's now time to plan your exit from your job.

This can be a stressful time for not only yourself, but also your employer or your staff if you are in a leadership position. There are some simple steps you can take to ensure its not as stressful:

- Start training, as early as possible, someone that will take on your position when you leave.
- Start preparing a manual, of sorts, that a replacement can follow of tasks you had to do and how you did them. It can include maintenance schedules that you handled, software programs you used, anything that could be of help — and less phone calls for you later.
- Give them advance notice. You should always try and give your employer, or staff, plenty of notice of your retirement. Two weeks prior won't cut it. Make it a few months out or even a year before. The more time for them to plan, the better.

WHAT HAVE YOU LEARNED

Are you already in your retirement years or currently working on it? What tips or suggestions would you have for others to make it easier on the transition? Email me at editor@digdifferent.com. I would love to hear your suggestions.

Enjoy this issue! ▼



THE FIRST ORDER OF BUSINESS IF YOU ARE EVEN THINKING ABOUT RETIREMENT IS **WHAT DO YOU WANT IT TO LOOK LIKE?**

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FLEET DECISIONS

Choosing the Right Trencher

Contractors in the market for a ride-on trencher will find several brands and models to choose from, as well as a considerable number of options. In this article, experts offer some advice to help ensure your new trencher is a profitable addition to your fleet.

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ATTRACTING EMPLOYEES

Flexible Work Schedules

While putting a flexible work schedule in place can be challenging for small businesses, it can boost productivity while helping to attract and retain employees when it's done right. This article describes how a 9/80 schedule works and why you should consider adopting one.

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Who's Your Competent Person?

Small companies don't typically have an employee assigned specifically to oversee safety. That means that the supervisor or crew leader is often the competent person, according to Occupational Safety and Health Administration standards. Learn what that means in this online exclusive article.

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Pedro Gonzales (left) prepares to use a locator (DigiTrak F5) and Carlos Cruz operates the Vermeer directional drill as the Complete Underground team installs new utility lines.

COMPLETE SUCCESS

FULL LINEUP OF UNDERGROUND SERVICES OFFERS CHANCE FOR VIRGINIA CONTRACTOR TO SERVE MORE CUSTOMERS WITH ALL THEIR NEEDS

STORY: GILES LAMBERTSON PHOTOS: KEVIN BLACKBURN

When a company declares — in its name, no less — that it offers a “complete” line of services, expectations run high that it can do anything in a particular field. Complete Underground LLC is trying to live up to its name.

The Midlothian, Virginia, contractor offers directional drilling and plowing services for utilities, excavation on work sites and underground utility locating, pneumatic boring and duct bank and manhole installations.

Complete Underground is a busy company and Timothy Fortson, com-

pany vice president, wears many hats. His office is the cab of his pickup. He meets with customers, keeps a handle on day-to-day operations, over the years has “learned to mechanic a little bit” so he jumps in to repair equipment, and sometimes climbs in the operator’s seat on a directional-drilling unit for an especially challenging bore.

The 35-year-old executive is partnered in the enterprise with his father, also named Timothy Fortson but with a different middle name. The senior

Complete Underground LLC Midlothian, Virginia

OWNER:	Tim Fortson
YEARS IN BUSINESS:	10
EMPLOYEES:	30
SERVICES:	Directional drilling, trenching and plowing, excavation site work, duct bank installation, manhole/vault installation, pneumatic boring, utility locating, fiber-splicing, asphalt/concrete paving
SERVICE AREA:	Anywhere in Virginia, primarily, and in neighboring states as needed
WEBSITE:	www.completeunderground.com



Fortson, who goes by Tim, owns the company. The vice president grew up around the drills and excavators of his father's company, went away to college for a year, and finally decided that his future lay underground, so to speak.

"I started out in the ditches," the son recalls about learning the trade as a younger man. "When I was younger and no one else was around I would jump on the machines to learn to operate them and watch the guys working them." By 2006-07, Tim Fortson was a committed underground contractor.

MAKING A NAME FOR THEMSELVES

In 2012, after a nationwide cable TV company operating in Virginia began to frustrate small contractors involved in the laying of cable, the Fortsons decided to make a clean break from the firm. They reimagined their business plan, emerged as a new company called Complete Underground, and today are working up and down the East Coast.

The Richmond market is the base of business, but "we'll work anywhere in Virginia, and do," says the vice president, "all the way across the state from the mountains to the beaches. In recent years, we haven't had to go out of state for work, but we will if the work warrants it. We've been fortunate. I really want to stay in the Mid-Atlantic region and build up our name."

Through the years, the company has dug into soils in Delaware, Maryland, North and South Carolina, and Florida. While it principally serves commercial clients wherever it digs, municipal utility departments have benefited from its work, and residential properties are not an uncommon destination for one of its rigs.

Fortson says directional drilling has always been the company's bread and butter. Complete Underground has six Vermeer HDD units, ranging from a model 16x20 to a larger 24x40 that the company recently used to bore an 18-inch hole 500 feet under a creek, dropping 30 feet at its deepest elevation before rising again. The company typically has three of the drills working on projects somewhere every day.

Operator Visael Martinez runs the Vermeer RTX1250i2 ride-on tractor fitted with a vibratory plow. As Martinez drives forward to create the trench, the utility line is also being pulled from behind into the trench.



"I STARTED OUT IN THE DITCHES. WHEN I WAS YOUNGER AND NO ONE ELSE WAS AROUND I WOULD JUMP ON THE MACHINES TO LEARN TO OPERATE THEM AND WATCH THE GUYS WORKING THEM." Tim Fortson

"We are pretty loyal to Vermeer," Fortson says. "All the brands have their own strengths and weaknesses, but all our drills are Vermeer." So are the company's plows. In its equipment yard are a Vermeer Flextrak 115, vintage 1998, a 750 quad track, a 1250 quad track and a 10-ton 1250i2 quad track with such features as a self-leveling cab.

"Everyone loves the quad tracks," he says, adding that there is a resurgence of interest in the plows. "They have come back into play in the industry. Ten years ago, it seemed to be something of the past. Now, we can't even find the plows we need, let alone the people to run them."

The company has four plows running every day somewhere in Virginia.

Other tools that Complete depends upon include Vivax-Metrotech utility and fiber multifrequency locators. The company recently purchased a Kubota

50 compact excavator and a 74 hp Bobcat T76 skid-steer that Fortson calls a Cadillac. "It rides smoother than any skid-steer I've ever been on," he says. "Another nice thing: Its engine compartment is wide open for servicing."

The company also has Grundomat pneumatic boring equipment in its toolbox. The cylindrical "missile" devices are utilized when a site is too confined for a drill unit and the bore hole is relatively small. "You can't do a real long shot, maybe 30 or 40 feet, but we can offer it to customers who need it," Fortson says.

When solid rock is the impediment to completing an HDD job, the company sometimes turns to an Inrock performance drilling tool. That was the case when the company was drilling under Hardware River south of Charlottesville for a fiber optic line. It began to bore in nice, yielding soil, but at the edge of the creek ran into rock.

"That was a difficult shot. We had to get our pitch just right before we drilled into the rock. There wasn't much steering at that point," Fortson says. Inrock engineers flew up from Houston to advise the Complete crew and stayed three or four days while the HDD unit reamed out a hole through the solid mass. "They were definitely a big help."

A challenging shot that Fortson recalls was a 500-foot bore with a 50-foot elevation change under another creek. No rock on that project, but the clay was memorable. "The material under the creek was nice and soft, but then I ran into some reactive clay," Fortson says. "I had to call our mud guys to help us with our mix so we could get our four 4-inch conduits pulled back. It was

the first time I'd encountered something like that. I was on the drill for that shot and it was one for the record books."

The "mud guys" or technicians were from Tarheel Contractors Supply out of Rock Hill, South Carolina.

ALL CONDITIONS, ALL WEATHER

Complete Underground tears into soil in the country and in the city, wherever the soil needs torn. "The guys do like being in the rural areas and predominantly right now we are in rural areas," says Fortson, "but we've done jobs in urban northern Virginia where you can't even find a piece of pavement without paint on it."

"I ALWAYS LIKED THE DRILL. YOU CAN'T SEE THE WORK BECAUSE IT'S ALL UNDERGROUND, SO IT'S LIKE A LEARNING EXPERIENCE EVERY TIME YOU GET ON IT."

Timothy Fortson

One urban memory is a job right there in Richmond that required open face cuts in a highly congested area. Drilling through the ground to install new lines was problematic because of many existing underground utilities. Over the course of a year, the crew installed miles of duct bank. The crew excavated an area where a duct bank was to be placed, assembled the receiving conduit with spacers between them, poured the concrete to form the "bank," refilled the hole, compacted

the soil and re-asphalted the paved area.

It was a Complete job in every sense of the word. It also was a hectic urban work site.

"Downtown Richmond drivers drive like crazy, and fast, too," Fortson says. "We had banners and signs and cones out there and one lady came right on through all of them and drove right into the ditch. Never a dull moment."

Virginia weather doesn't hamper the company's work as a rule, Fortson says. A winter storm periodically will disrupt drilling and trenching for a few days, but work goes on year-round. "For seven or eight years, we have been lucky to have big projects that we could keep working on right through the winter," he says.

FINDING LONG-TERM EMPLOYEES

Another element the company seems to be able to count on is employees who stick around. Fortson says if someone hires on and stays a year, they are apt to still be there many years later. One long-timer has been employed by the family company since before the new company was formed. Numerous others have worked there for six to eight years.

"The majority of our guys have been with us for a while," Fortson says. "We're trying to get a younger generation in here, too, but that's tough. The new generation is hard to figure out."

A couple of long-term employees warrant special mention. Jed Erickson — the vice president sometimes refers to him as "Uncle Jed" — began working with Tim Fortson when they were still in Minnesota. Today, Erickson is director of operations. Another key employee, Jesus Nunez, is the lead



Pedro Gonzales warms up the Vermeer drill as he prepares to move into position for the day's work, installing new utilities around existing utility lines.



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A Family Business

It is not unusual for a family to go back several generations in a particular trade. Complete Underground has that kind of heritage. It runs from Georgia to Florida to Minnesota before settling in Virginia.

When Tim Fortson graduated from an Athens, Georgia, high school in 1978, his father, George Thomas "GT" Fortson, took him under his wing. He decided his son should accompany him to Florida to find work. That's what they did in 1979.

There, the pair found jobs running cable TV lines around Miami. To help run the lines under paved sidewalks and driveways, GT Fortson used his welding skills to fabricate from an old lawn mower a kind of boring machine. It was an early precursor of today's sophisticated drilling technologies.

Then GT Fortson returned to Georgia. His son Tim stayed in Miami for a while before forsaking The Sunshine State for the Land of 10,000 Lakes — Minnesota. Finally, in 1983 — perhaps because he wasn't enamored of the colder weather — Fortson ventured south to settle in Richmond, Virginia.

There he continued to do underground work. His son, Timothy Patrick Fortson, came along and grew up around the trade work. In 2006, the son joined his father in the business. Six years later, they formed a new company, Complete Underground.

That's where we are today. The question is, will another generation of the family enter the trade someday and eventually run the family company? Too soon to say. Timothy Fortson's three children range in age from 2 to 8. Check back in 15-20 years.

direction drill foreman. He worked with the senior Fortson for nearly 30 years before leaving for a family job and then returning five years ago.

All this employee loyalty gives the company the luxury of running five or six experienced crews. Crew members are cross-trained to some extent. About everyone can run a mini-excavator, for example, but there are HDD and plow specialists.

What's the vice president's favorite machine to operate? "I always liked the drill," Fortson says. "You can't see the work because it's all underground, so it's like a learning experience every time you get on it. We have a lot of different soils in Virginia, and you don't know everything about what's down there."

AN EYE ON GROWTH

Fortson doesn't know what the next decade is going to bring for Complete Underground. The immediate future looks good though. The company is finishing up an 80-mile installation of broadband fiber that Fortson hopes leads seamlessly to a second contract for an additional 500 miles of buried fiber optic. He also is attempting to broaden the company's involvement in the running of water, sewer and natural gas lines.

"And I'm trying to get more governmental contracts," Fortson says. "That's where I have been headed for the last six months."

Residential work seems to be slowing down from the pace of work the company enjoyed over the last couple of years. "Property owners aren't spending the money they have been," Fortson adds.

He believes the company is recognized by small and large customers alike as a good one to do business with, for two reasons. First is that its crews do high-quality work and do it quickly.

"Anywhere we go, when we roll in and start to work, customers can't believe how productive we are," Fortson says. "I push that with our guys, take pride

Complete Underground Vice President Timothy Fortson takes pride in their small family business. His father, Tim, has owned the Virginia-based company for the last 10 years.



"I WANT TO OFFER THE SAME QUALITY SERVICES THAT BIGGER OUTFITS OFFER AND REMAIN A FAMILY COMPANY, A MORE PERSONAL COMPANY, WHERE PEOPLE CAN RING UP AND I WILL PICK UP AND ANSWER."

Timothy Fortson

in the work we are doing, clean up as we are doing it. Generally, customers are amazed at how much we can get done."

The other selling point for Complete Underground, Fortson believes, is that it is a family company, rather than a conglomerate.

"We take a lot of pride in our name because everything we do comes back on us," he says. "I want us to grow, but I don't want us to be a national company or something. I want to offer the same quality services that bigger outfits offer and remain a family company, a more personal company, where people can ring up and I will pick up and answer. One of my goals is to at heart remain a small family company." ▼

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PHOTO COURTESY DITCH WITCH

Mini stand-on skid-steers can be powerful tools as long as they are paired up correctly for a contractor's operational needs. In this photo, a Ditch Witch SK1550 is fitted with a trencher.

Proper Pairing

THREE THINGS CONTRACTORS SHOULD CONSIDER WHEN SELECTING A MINI STAND-ON SKID-STEER AND TRENCHER ATTACHMENT

BY BRANT KUKUK

Mini stand-on skid-steers are valued for their versatility, and today one job that many utility and landscaping contractors are using these compact machines for is trenching.

With a quick and simple connection of a trencher attachment, a mini stand-on skid-steer can start digging out dirt and cutting through rocky soils to support efficient installations of fiber, irrigation and other lines. And by using a single machine to do a wide range of jobs, you can reduce the number of machines you need to transport to and from job sites, while also simplifying training for operators.

However, there's a lot to consider when outfitting a mini stand-on skid-steer with a trencher attachment. For example, contractors should think about how their machine and attachment pairing can help address their operational needs. Whether it's digging more efficiently, minimizing downtime, or getting more from their equipment to keep smaller crews efficient it's important to determine which machines and attachments can help operators boost their ROI and stay efficient.

Here are a few considerations when selecting a mini stand-on skid-steer and trencher attachment.

IDENTIFY THE JOB SITE AND PROJECT NEEDS

When considering renting or purchasing a mini stand-on skid-steer with a trencher attachment, contractors should first identify the full range of proj-

ects that their machine will support. This will help guide their decision on what specific machine and attachments are right.

Mini stand-on skid-steers are available with a range of power and performance capabilities. A 24 hp machine can suffice for small-trench jobs, where contractors may only need to dig 2 feet deep and 4 inches wide. But a more

WITH A QUICK AND SIMPLE CONNECTION OF A TRENCHER ATTACHMENT, A MINI STAND-ON SKID-STEER CAN START DIGGING OUT DIRT AND CUTTING THROUGH ROCKY SOILS TO SUPPORT EFFICIENT INSTALLATIONS OF FIBER, IRRIGATION AND OTHER LINES.

powerful mini stand-on skid-steer, like a 37 hp option, can deliver more power to hydraulic attachments to help contractors increase productivity on trenching and other jobs.

When it comes to trencher attachments, machine manufacturers vary in what they offer. Some offer one trencher attachment for all their machines. Other manufacturers offer multiple trencher attachments that are designed to be paired with specific machines.

The latter approach lets contractors choose a trencher attachment that performs well with the machine that they've identified as the best fit for their job site. This is crucial when it comes time to start digging because if their machine

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doesn't run a trencher chain at the right speed, it can lead to stalls and make trenching jobs less efficient.

When buying a trencher attachment, some contractors choose to go with a larger boom and use it for trenching at various depths. But this approach can create challenges. For example, trying to dig at 2 feet with a 4-foot boom can lead to workers guessing if they're trenching at the right depth, resulting in a lot of measuring, double-checking on the job site and unnecessary downtime. By using the right-sized boom, contractors can plunge it all the way and know they're trenching at the right depth.

BOOST PRODUCTIVITY FOR SMALLER CREWS

In today's tight labor market, easing work and improving comfort for contractors is more important than ever. Mini stand-on skid-steers can help ease the demands put on smaller crews in various aspects of their operations:

Training: A key benefit of using a mini stand-on skid-steer for trenching is its small learning curve. If a contractor's team is familiar with the machine and have used it for other functions, then they're already well on their way to knowing how to run it as a trencher. Additionally, trenching with a stand-on skid-steer helps improve efficiency by allowing operators to move in reverse, giving them a 360-degree view of the job site.

Operating: Improvements to hydraulic systems over the years have led to improvements in operator comfort with stand-on skid-steers. In the past, operating hydraulics may have felt like a feat of strength. But today's hydraulic systems allow users to move joysticks with minimal pressure. Some machine models also offer a choice of single- or double-joystick control, allowing users to choose the control method that they're the most comfortable with and efficient in operating.

Changing: The process of replacing attachments on many machine models is simple and straightforward.

(continued)

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Two hydraulic hoses with quick-connect couplers allow users to easily unplug to disengage the hydraulic power and then connect a new attachment — all in a time span of about one minute. Drip-free and flat-faced couplers also prevent oil from dripping off a machine when disconnecting an attachment. This can simplify job site cleanup and improve your overall environmental footprint.

Maintaining: Modern mini skid-steers and their attachments incorporate a variety of design features to help ease maintenance and extend uptime.

Some machines offer color LCD displays with direct visibility into engine diagnostics. And high-drive track systems with interchangeable bolt-on rollers can provide longer-lasting performance. On the trencher attachment, features like an 11-tooth forged sprocket can produce faster chain speeds and increased chain life, and replaceable boom stubs can reduce both downtime and repair costs.

UNDERSTAND THE CONFIGURATIONS

Using good operating practices for mini stand-on skid-steers and their attachments can help operators stay productive and extend the life of their equipment.

Perhaps the simplest step workers can take is monitoring a trencher attachment's chain, teeth and sprockets for wear and tear. If the rollers start to look like an apple core or if the pin is visible, it's time to replace them. The same goes for a sprocket when its teeth start thinning.

Another area for workers to keep their eyes on is chain tension. Chains that become too tight can create wear on the sprocket or sidebars. On the other hand, chains that start sagging can vibrate the equipment and also cause wear.

Some manufacturers apply carbide to reinforce the strength of the trencher teeth. When that carbide begins to wear down to the base steel, the teeth

can become worn, which can diminish machine efficiency, and risk breaking off. Crews should either immediately replace worn-down teeth or replace all the teeth together.

Workers should also make sure they use the appropriate teeth on trenchers for the ground conditions to help maximize both tool life and operator efficiency. For example, a cup tooth is designed to dig in soft and medium-type soils, while a shark tooth is well suited for breaking through harder soil. An alligator tooth is designed to chip away at and dig through rocky soil.

As always, local dealerships are often knowledgeable about local soil conditions and can help you set up your machine for success.

USING GOOD OPERATING PRACTICES FOR MINI STAND-ON SKID STEERS AND THEIR ATTACHMENTS CAN HELP OPERATORS STAY PRODUCTIVE AND EXTEND THE LIFE OF THEIR EQUIPMENT.

AN EFFICIENT AND EFFECTIVE PAIR

A mini stand-on skid-steer with a trencher attachment is a versatile solution to help meet a variety of job site needs. And when the right mini stand-on skid-steer is paired with the correct attachment, it can create an effective and efficient tool for trencher in landscaping and construction grade projects.

By using a single machine to do a wide range of jobs, operators can reduce the number of machines they need to transport to and from job sites, as well as enable contractors to take on more tasks even when working with a smaller crew.

ABOUT THE AUTHOR

Brant Kukuk is the compact equipment product manager at Ditch Witch. ▼

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Managing the Tax Impact

A QUALIFIED FINANCIAL EXPERT CAN WADE INTO THE INTRICACIES OF YOUR UTILITY CONSTRUCTION COMPANY TO FIND WAYS TO RAISE YOUR BOTTOM LINE

BY JOAN KOEHNE

Corporate taxes take a big bite out of small businesses. With today's high inflation rates and the threat of an economic recession, small-business owners are looking for every possible way to save money.

Is your business taking advantage of every tax break available? By reducing the corporate tax you owe, you'll keep more money in your pocket, making it easier to finance and grow your business. Roman Basi, attorney and certified public accountant at the Center for Financial, Legal and Tax Planning Inc. in Marion, Illinois, recommends a variety of strategies to save money on corporate taxes.

"What comes to the forefront is, 'How can they structure their company to save taxes?'" he says.

When advising clients, one of the first things Basi checks is the legal and financial structure of a company. He performs a tax minimization analysis to compare the tax impact of different organizational structures. Tax classification varies, depending on the way an entity is organized.

For example, many small businesses form their legal entity as a limited liability company, S corporation or disregarded entity. The Internal Revenue Service taxes these entities through the owner's personal income tax form. All income and expenses flow to the business owner's 1040. Hence, these entities qualify for "flow-through taxation."

CHANGING THE DESIGNATION

The business owner files an annual income tax return and a separate corporate tax return (if an S corporation) for the business yet the corporation pays no taxes. Although a flow-through taxation designation may yield the most favorable tax outcome, oftentimes it's worthwhile to consider alternatives.

The tax minimization analysis answers the question: What happens if we change this company to a C corporation, which is not a flow-through entity? Taxes are paid by the company instead of the business owner. To create a clear and understandable comparison, Basi's team develops a mock-up of financial statements showing the tax implications if the company switched to a C corporation. The tax minimization analysis considers alternatives to flow-through tax designation.

The results can be surprising. One of Basi's business clients with a flow-through tax designation was paying taxes at a rate of 37%. By restructuring the company as a C corp., the tax rate dropped to 21%.

"The tax minimization analysis goes a long way for small businesses," Basi says. The analysis especially is valuable for owners preparing to sell or transfer their business. Sellers want to maximize value and earn enough money to transition to a new career or enjoy their retirement. The analysis helps business owners make educated decisions based on financial data, not guesswork or gut instinct.

CHOOSING AN ADVISER

When it comes to business finances and taxation, a certified professional tax adviser simplifies the decision-making process. Basi recommends selecting a tax adviser who does more than just prepare tax returns and financial statements.

"I think it's crucial whenever you're dealing with tax law and tax advice to speak to someone that's not just a CPA but a tax attorney who specializes in the federal tax laws," he says. "They interpret what they see on the tax returns and financial statements as they relate to the tax code."

Another factor to consider when choosing a tax consultant is the size of the tax advisory service.

"They should seek out advisers that are similar in size to their company," Basi says. "Does a small, three-man operation want a 100-person law firm or accounting firm giving them advice? No. Their interests aren't aligned that way."

One of the benefits of working with tax advisers is their knowledge of current state and federal tax laws.

"There's nothing new that business owners absolutely need to know about right now. What they must know about is what's going to expire," Basi says.



Joan Koehne

"IT'S CRUCIAL WHENEVER YOU'RE DEALING WITH TAX LAW AND TAX ADVICE TO SPEAK TO SOMEONE THAT'S NOT JUST A CPA BUT A TAX ATTORNEY WHO SPECIALIZES IN THE FEDERAL TAX LAWS. THEY INTERPRET WHAT THEY SEE ON THE TAX RETURNS AND FINANCIAL STATEMENTS AS THEY RELATE TO THE TAX CODE."

Roman Basi

The most prominent tax legislation about to expire is the federal estate tax exemption, which sunsets at the end of 2025. Currently, a person can pass away and not pay any federal estate tax if they own up to \$12.06 million in assets, doubled to \$24.12 million if married. If Congress doesn't act on this legislation before it expires, the federal estate tax exemption reverts to \$5 million in total assets, adjusted for inflation (estimated to be \$6.6 million), but not doubled for married couples.

"There's been no discussion on whether it's going to be extended or not. People have to start planning," Basi says. Business owners should calculate what their assets are worth. If assets are above the federal estate tax exemption, they may end up paying 40% in federal estate tax. Additionally, state estate tax laws don't always align with the federal estate tax laws. As the end of 2025 draws closer, Basi recommends keeping an eye on federal and state estate tax exemptions.

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HUNT FOR DEDUCTIONS

Another thing to keep an eye on are tax deductions. They lower a business entity's taxable income, so the business owes less to Uncle Sam.

One important deduction is the qualified business income deduction. The QBI prevents flow-through entities from paying taxes on 20% of their income. "Most business owners know that clause, but some do not. Some of them are not taking advantage of that," Basi says.

Another one of the most common tax deductions for small businesses is the meals deduction. Business meals are tax deductible. So, keep track of restaurant receipts and meal expenses for corporate events like employee picnics and holiday parties. Also track expenses for meals when traveling for business, entertaining a client or attending business conferences.

Mileage is another expense to track, both for fleet vehicles and private vehicles used for business purposes. The current standard business rate set by the IRS is 62.5 cents per mile. In addition to mileage, business owners can deduct the depreciation of work automobiles placed into service in 2022.

Small-business owners with a home office can claim their office as a tax deduction. Generally, only the portion of their home used exclusively and regularly for conducting business can be claimed. Additionally, the business owner can deduct certain expenses related to the home business, like utilities, rent, mortgage interest and insurance.

Tax credits also are available for retirement plan startup costs and solar energy project investments.

Finding ways to save money on taxes is worth the required time and energy. Taxation typically isn't always top-of-mind for busy utility workers who are focused on providing great customer service. That's why it pays to consult with a tax adviser who will look at tax law, tax deductions and tax credits to find all of the money-saving strategies available. By reducing the corporate tax you owe, you'll have more capital to invest in your business. ▼

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VORTEX COMPANIES PROVIDES STREAMLINED, COMPLETE SOLUTIONS FOR ITS CUSTOMERS' TRENCHLESS PIPE REPLACEMENT PROJECTS

BY KIM PETERSON

As founder and CEO, Mike Vellano set out to make Vortex Companies a turnkey trenchless solutions provider that offers comprehensive, cost-effective products, technology, training and installation.

Prior to launching Vortex, Vellano worked for his family's business, New York-based Vellano Brothers, where he worked his way up the ranks and helped streamline operations, grew accounts and increased sales exponentially.

After more than 10 years with Vellano Brothers, he moved his family to Texas to work for a regional lining company to gain operational experience.

He eventually became vice president of sales and marketing for a large trenchless underground contractor. The experience he gained in that role — overseeing sales, marketing and product development functions along with forging strategic business alliances — led him to go on to found what became Vortex Companies.

Dig Different spoke with Vellano about Vortex Companies' extensive product offerings, providing ongoing training and support for clients, and the innovation happening in the trenchless rehabilitation industry.



Mike Vellano, president and CEO/founder of Vortex Companies

digDIFFERENT: Tell us a little about the history of Vortex Companies.

Vellano: In 2015, I was well on my way to creating what Vortex is today. We had acquired or organically built a portfolio of businesses that were flourishing. Vortex Infrastructure Products was founded to consolidate these entities into an organization supporting the commercial offering, which included turnkey bypass, QLS installation and trenchless solutions. Later that year, the company also introduced pipe bursting services and opened an office in the Northeast. We ultimately consolidated these individual business units under a holding company, Vortex Companies, which is how the company is known today.

We've experienced robust organic and acquisition-based growth over the years. We now offer a broad range of trenchless technologies and robotic solutions under one roof. With a comprehensive, consultative approach, we ensure municipalities, consultants and facility managers have the right materials for every project.

digDIFFERENT: Vortex Companies offers many trenchless pipe repair products. Where did it all start and how are all of them connected?

Vellano: Vortex actually began with selling a product called Pipe-Robo-Tec, which was a mechanical seal technology. In 2014, we developed QLS as a system to structurally repair large-diameter pipe and turnkey bypass systems. From that point, we began aggressively adding product and service offerings to our platform. In 2015, Vortex acquired Quadex, which expanded its product portfolio to include GeoKrete geopolymer for high H₂S environments, I&I Guard manhole rehabilitation products, industrial sealers and coatings, and CIPP resins and equipment. Later that year, Vortex became an authorized seller of Picote Solutions and acquired the rights to Schwalm USA's robotics, which further expanded our product offering.

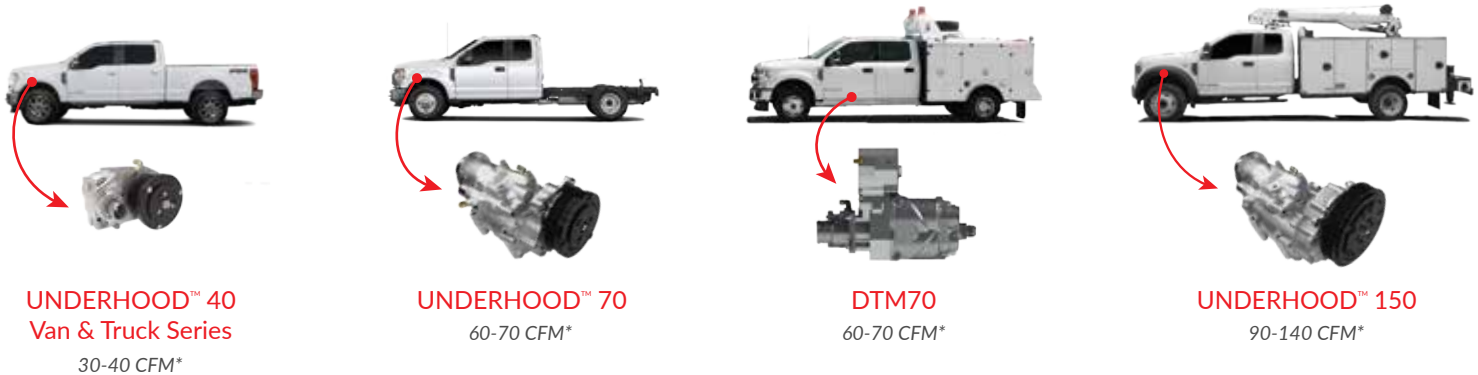
In the years that followed, Vortex added service capabilities by strategically acquiring rehabilitation contractors and further expanded its product portfolio to include 100% solids polymeric materials and the VeriCure CIPP curing monitoring system. We recently launched the AccuPower high-pressure water blaster to meet the industry's needs for precision high-powered cutting that won't harm host pipes. We've also opened facilities in Europe and Mexico to give us a global reach.



Vortex Companies' versatile Schwalm robots provide fast and efficient grinding, cutting, chiseling and cleaning capabilities for pipes 8 to 24 inches in diameter, as well as easy lateral reinstatements and point repairs.

PHOTOS COURTESY VORTEX COMPANIES

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The depth and breadth of our product portfolio offers a unique capability to marry the right product with the right technology to maximize the quality and longevity of pipe repairs.

digDIFFERENT: What differentiates your pipeline repair and replacement systems from the competition?

Vellano: Vortex is unique in that we are a one-stop shop for such a wide range of trenchless technology repair materials and robotic solutions, which streamlines customers' projects. We can not only customize materials in just a couple weeks — and provide multiple types of materials that may be needed for a job — but also back those materials with deep expertise to make sure the correct material is being used in the right way to get the maximum result. Our in-depth engineering recommendations also enable the job to be done right the first time.

digDIFFERENT: Tell us about some of the equipment and what applications they best serve.

Vellano: AccuPower really addresses an unmet need in the industry. It is ideal for removing all kinds of debris, concrete — even CIPP liners — from aging infrastructure to maintain it or prepare it for rehabilitation work. It allows crews to descale and clean faster without worrying about damaging the underlying host pipe.

One of our AccuPower customers was able to help an owner remove 5 yards of 10,000 psi rated concrete mix in a 24-inch ductile iron pipe after several failed attempts with alternative approaches by other contractors. AccuPower saved the owner \$180,000 in pipe replacement costs plus the time required for a pipe replacement.

digDIFFERENT: What are some recommendations for customers shopping for pipeline rehab and repair systems and products?

Vellano: With the current global supply chain challenges, one of the most

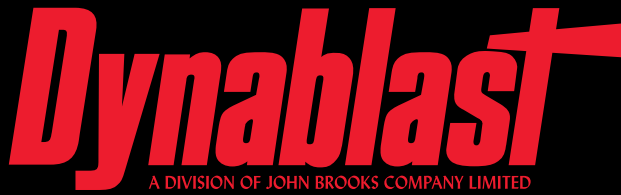


The AccuPower High-Pressure Water Blaster system can be quickly configured on a Schwalm robot within 10 minutes, enabling users to remove the harshest debris from aging infrastructure without damaging the host pipe.

important drivers is material availability to avoid long project delays. Stockpiling materials doesn't solve the problem because some materials can expire.

For example, vinyl ester is hard to find today, and contractors need an alternative. A product like methacrylate resin, which is what our Quad-Cure UV is made of, securely bonds to every type of pipe — plastic, clay, cast iron and more — and it's in stock for contractors' daily needs. It's a great alternative to vinyl ester, provides excellent adhesion and has a reliable supply.

Working with a supplier that has a wide range of options also allows you to find the right solution for your challenge. It's important to understand the



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range of repair options for your infrastructure challenges as the wrong fit could impact the total life, project efficiency and total repair cost.

digDIFFERENT: You offer in-field equipment training and technical support. What does that support entail, and how does that enhance your relationship with companies using your products?

Vellano: Training and support are core components that ensure contractors get the best results from our products. We invest in our training and support capabilities to provide contractors the hands-on experience that will help them in the field. This includes classroom and in-field training so that contractors experience a comprehensive, thorough learning experience. When crews know how to properly utilize a material, they achieve the best results for their clients — and the community.

digDIFFERENT: How do you see the pipeline rehab industry evolving?

Vellano: There's never been a more exciting — or challenging — time to be part of this industry. We've witnessed significant disruption across all sectors of construction, which has added tremendous complexity to both below- and aboveground projects. Supply chain issues serve as a catalyst for new approaches and new materials to be adopted.

Contractors can broaden their customers' horizons to consider different or new methods that offer field-proven performance and can increase design life by more than 50 years. When it comes to large-diameter pipe, there are at least five unique repair options to consider when evaluating what is best to restore that asset. This gives contractors incredible flexibility to identify the best approach to satisfy the unique dynamics of the job, both in terms of the physical environment as well as budget.

In addition to alternative approaches, novel technologies will also gain greater adoption in the next 12 months. Part of this will be driven by the infra-

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structure bill, which prioritizes technologies that are cost-effective, made in America and more sustainable. I anticipate the use of CIPP and geopolymers will continue to grow as these are unbeatable and reliable performers. I also anticipate greater interest in bursting and lining water technologies because they can repair twice the amount of water utilities without increasing the cost.

I expect robotics use to expand as well because of how they help contractors descale, remove debris and even perform point repairs in small or hard-to-reach sections of pipe.

digDIFFERENT: What's ahead for Vortex Companies in the next year?

Vellano: We look forward to introducing new acquisitions, innovations and strategic partnerships. We're focused on offering the broadest range of trenchless technology solutions to contractors and aggressively expanding through acquisitions and organic growth.

digDIFFERENT: What do you want your customers to think of when they hear the name Vortex Companies?

Vellano: When customers think of Vortex, I want them to think of us as their single source for trenchless technology solutions and expertise needs. ▼

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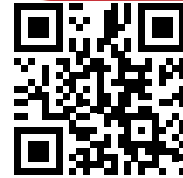
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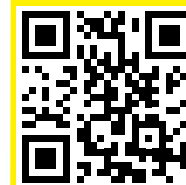
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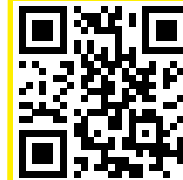
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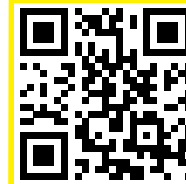
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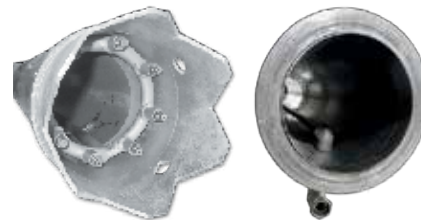
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1. EasyTech EasyDig trench cages

Large, dangerous and messy excavations for small underground utility repairs can be a challenging problem. EasyTech Infrastructure's EasyDig trench cages are small and circular, offering a low-impact design that provides a safe work area. EasyDig's modular shoring comes in 2-foot by 4-foot half-circle pieces that are easy to transport and carry by hand. They come with a built-in ladder and are engineered to conform to national regulations. EasyDig also has a locking lid as an accessory to secure the excavation. Not only can you provide a safe work environment, you can save time and money as well. **855-485-3279; www.easydig.ca**

2. Cat Pumps hydroexcavating pumps

Over 50 years of high-pressure pump manufacturing experience has earned Cat Pumps a reputation of producing the highest quality, longest lasting pumps for every market it serves. With its dedication to zero-defect manufacturing, ease of service and availability from stock, Cat Pumps designs and builds high-pressure pumps and systems to suit the demanding environments of the hydroexcavation industry. Popular models include Model 56 with 5.5 gpm at 3,500 psi; Model 56HS with 8.0 gpm at 3,000 psi; Model 660 with 10.0 gpm at 3,000 psi; and Model 3560 with 20.0 gpm at 4,000 psi, or 25.0 gpm at 3,000 psi. **763-780-5440; www.catpumps.com**

3. CASE Minotaur DL550 compact dozer loader

CASE Construction Equipment's Minotaur DL550 compact dozer loader weighs in at more than 18,000 pounds and works with 114 hp, delivering dozing and grading performance and powerful site loading capabilities. The Minotaur DL550 has a chassis-integrated C-frame with six-way dozer blade. The C-frame hydraulically couples into both the chassis of the machine, as well as the attachment coupler. This design provides the stability and smooth operating plane of a small dozer while ensuring that all operating power is channeled through the whole body of the machine, providing greater performance and long-term reliability. It's also available with an optional, fully integrated ripper for tearing up tough terrain to simplify dozing and earthmoving operations. **866-542-2736; www.casece.com ▼**

This Issue's Feature:

Portable air compressor aims to reduce transport costs

BY CRAIG MANDLI

Pipe bursting requires an array of specialized equipment. Sometimes that bulky equipment, however, can be difficult to transport to remote sites. Now customers seeking a portable air compressor solution for large bursting jobs will appreciate the convenient transportability, easy maintenance and performance versatility of the **Doosan Portable Power HP1600/VHP1400 portable air compressor.**

The HP1600/VHP1400 is 5 feet shorter than its predecessor. With this reduced length, two of these machines can fit on many traveling-axle trailers. Oversized fork pockets on either side of the axles enhance ease of trailer loading and unloading.

"We considered all the ways we could reduce expenses and increase uptime for our customers when designing the new HP1600/VHP1400," says Cody Blythe, Doosan Portable Power senior product specialist, air compressors. "By maximizing trailer space, end users can get these air compressors where they're needed with fewer trucks or trips."

For convenient serviceability, the HP1600/VHP1400 has wide, gas-spring-assisted doors allowing for easy access to internal components. Operators can reach all fluids, filters and other common maintenance items from the ground. A

Portable Power HP1600/VHP1400 from Doosan



simple control panel with analog gauges provides machine diagnostics that are easy to understand for customers of all experience levels. Rental houses and other large fleet owners can add telematics to the machines for increased monitoring of maintenance needs. An environmentally friendly containment basin offers full fluid containment, and Doosan's coolbox design prolongs system life and eliminates lengthy cooldowns.

Performance advantages of the HP1600/VHP1400 include the Doosan Portable Power IQ System that strips moisture and other contaminants from the air. Contractors and rental houses will also appreciate the versatility of the DSN1414 High Volume Aired in the HP1600/VHP1400. This air end can deliver up to 1,600 cfm at 150 psi or 1,400 cfm at 200 psi. This range makes it well-suited for diverse applications that include abrasive sandblasting for large infrastructure projects and powering cluster drills for water wells and mining, in addition to pipe bursting. Buttons on the control panel allow owners to simply switch between two preset pressures. Clean air systems, including compressors, aftercoolers and water separation, enable contractors to precisely meet ISO standards for their particular industry.

800-633-5206; www.doosanportablepower.com

Happenings

CALENDAR

Nov. 15-16

Pipeline Leadership Conference, The Embassy Suites The Woodlands/Hughes Landing, Houston. Visit plconference.com.

Nov. 17-18

National Utility Contractors Association (NUCA) Safety Directors Forum, The Westin Downtown, Denver. Visit <https://nuca.com/sdf>.

Jan. 22-27, 2023

Underground Contractors Association of Illinois Annual Convention, Marriott Resort & Stellaris Casino, Aruba. Visit www.uca.org.

Feb. 7-9

Underground Construction Technology (UCT) International Conference & Exhibition, Orange County Convention Center, Orlando, Florida. Visit www.uctonline.com.

Feb. 14-16

Global Excavation Safety Conference, The Tampa Convention Center, Tampa, Florida. Visit <https://globalexceptionsafetyconference.com>.

Feb. 16-17

Horizontal Directional Drilling Academy: Underground Utility Infrastructure, Arizona State University SkySong Center, Scottsdale, Arizona. Visit www.hddacademy.com.

Feb. 20-23

Water & Wastewater Equipment, Treatment & Transport (WWETT) Show, Indiana Convention Center, Indianapolis. Visit www.wwettshow.com.

March 14-18

CONEXPO-CON/AGG, Las Vegas Convention Center, Las Vegas. Visit <https://www.conexpoconagg.com>.

March 30 – April 1

Mid-America Trucking Show, Kentucky Expo Center, Louisville, Kentucky. Visit www.truckingshow.com.

April 17-21

Common Ground Alliance (CGA) Conference & Expo, Caribe Royale, Orlando, Florida. Visit www.cgaconference.com.

April 30 – May 4

NASTT's No-Dig Show, Oregon Convention Center, Portland, Oregon. Visit www.nodigshow.com.

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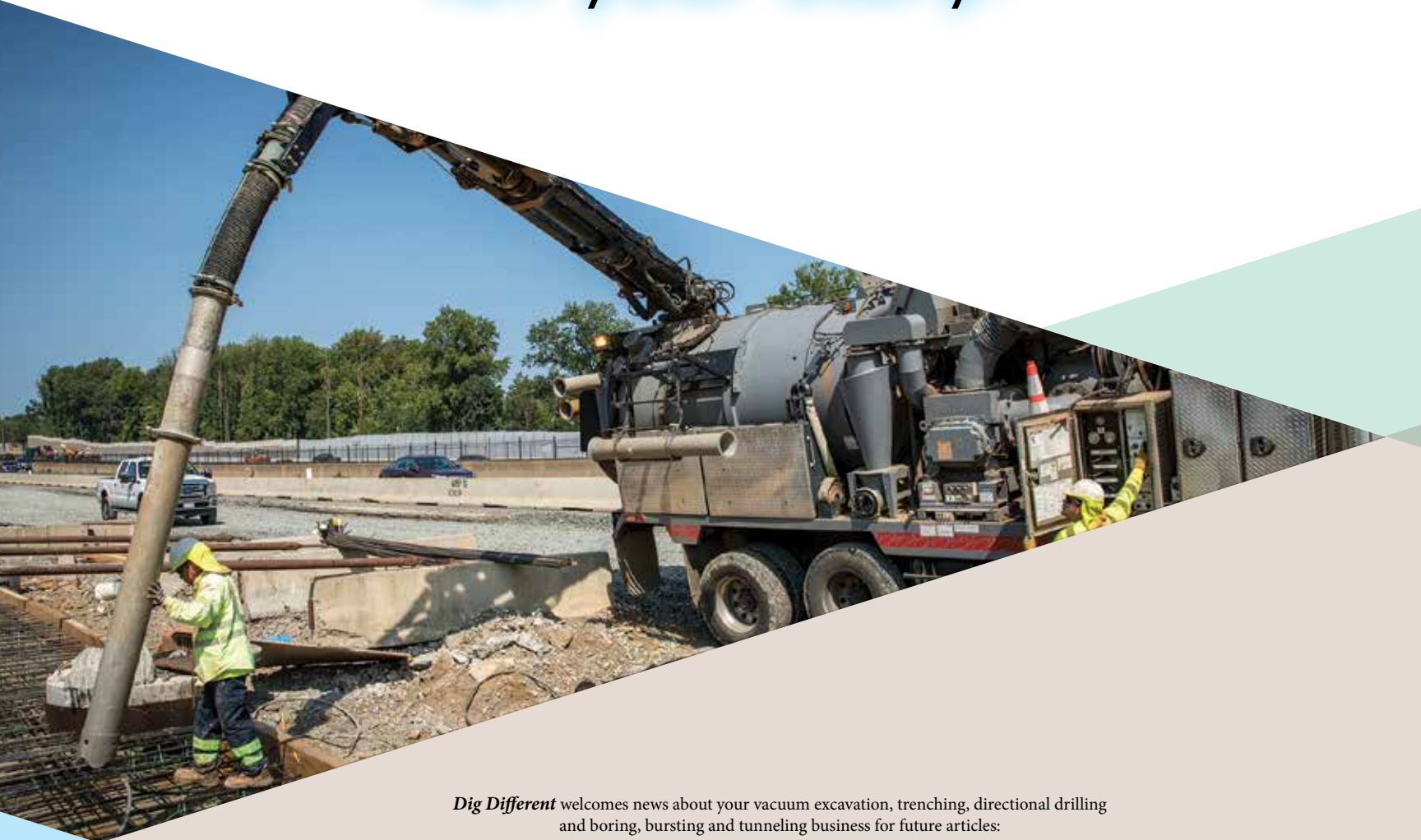
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THE LATEST:

News

Felling Trailers adds UN31 tanks to certifications

Felling Trailers has received certification for its UN31 tank design. The 607-usable-gallon tank's intended use is for the mobile generator industry. The UN31 tanks were designed to be compatible with Felling's DDG drop-deck generator trailer line. The tank option is utilized in conjunction with OEM's Genset mounted to the trailer frame. The tank is certified to meet the safety standards of CAN/CGSB-43.146 for metal intermediate bulk containers, for use with liquids in packing group III, such as diesel fuel.

NUCA STAR Program introduced

The National Utility Contractors Association introduced its NUCA Safety, Training, Awareness and Recognition Program. The NUCA STAR Program was developed by the association's safety committee to help evaluate, update and recognize a member company's safety program and practices. NUCA members who volunteer to participate should see lower incident rates and accidents on their job sites and in their company facilities. ▼

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What is your annual equipment budget?

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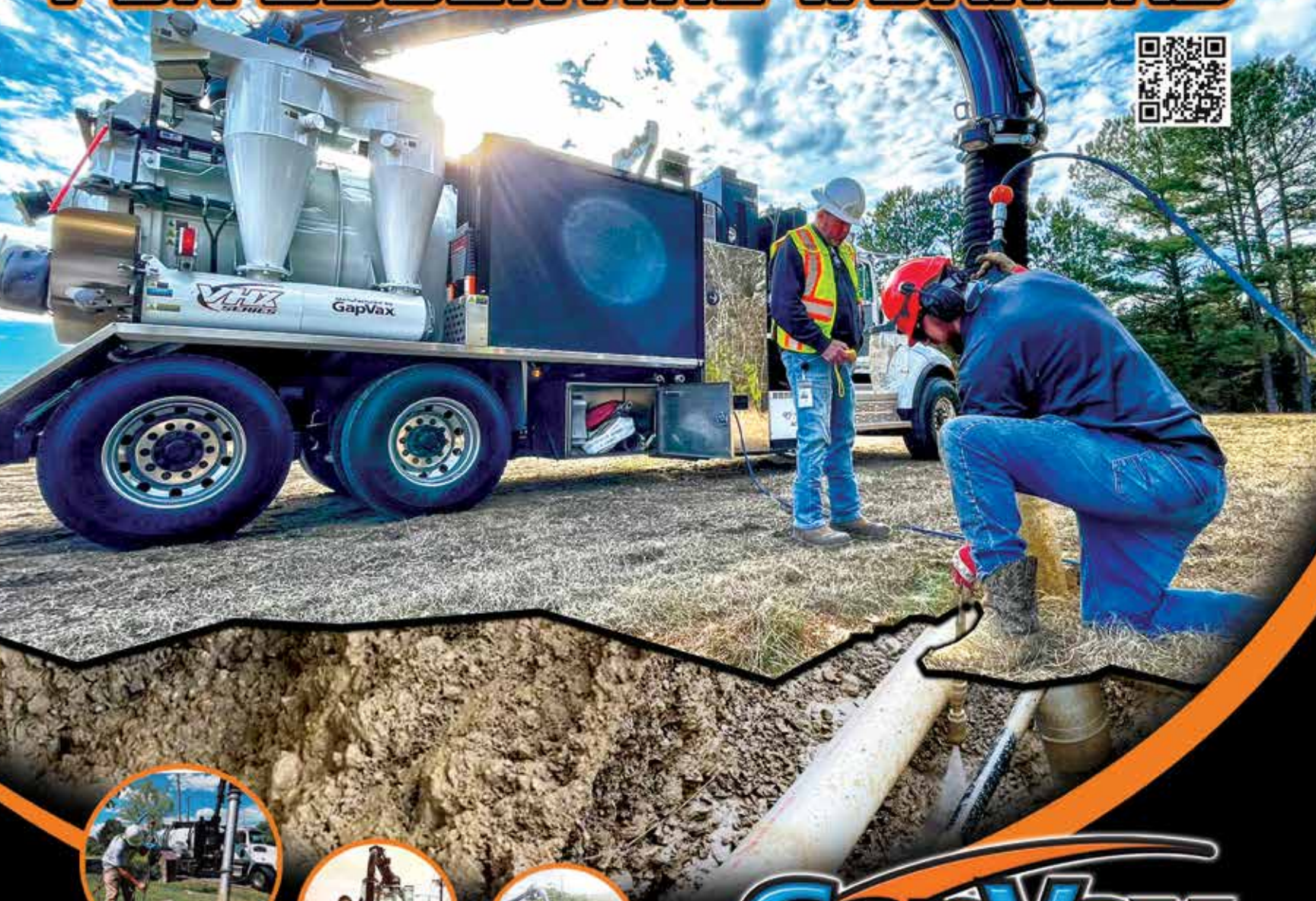
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