MANUFACTURING MATTERS

NEWSLETTER



THE MONTHLY NEWSLETTER OF MACNY, THE MANUFACTURERS ASSOCIATION | NOVEMBER 2024

EXPANDING REGISTERED APPRENTICESIHP AND BOOSTING AMERICA'S MANUFACTURING WORKFORCE

In a historic federal investment, MACNY has been awarded a \$6 million grant by the U.S. Department of Labor to expand Registered Apprenticeships for advanced manufacturing, including the semiconductor industry, to train and upskill workers for highly in-demand, good-paying jobs. The announcement came from U.S. Senate Majority Leader Chuck Schumer, following his advocacy for the program and in tandem with his extensive record of championing workforce development efforts for Central NY and the Mohawk Valley.

The New York Registered Apprenticeship Manufacturing Partnerships (NY-RAMP) program, is expected to help 800+ New Yorkers in historically underrepresented populations receive the training they need to begin careers at manufacturers across New York State. Building on MACNY's successful Manufacturers Intermediary Apprenticeship Program (MIAP), NY-RAMP will promote equitable access to Registered Apprenticeship Programs for all individuals, regardless of their work experience or academic qualifications. NY-RAMP will address Registered Apprenticeship program creation challenges specific to the region, such as identifying appropriate participants, working with businesses to create curricula, and supporting program retention. To ensure successful scaling, the program intends to develop and launch expansion programming in three phases starting with Central New York, the Mohawk Valley, Rochester, and the Capital District in Phase 1; adding Western New York, the Southern Tier, and New York City in Phase 2; and expanding to the Hudson Valley and Long Island in Phase 3.

We've already recruited an expansive list of more than 75 key regional and statewide partners, including: employer

partners like Micron Technology, GlobalFoundries, Wolfspeed, Indium Corporation, Semikron Danfoss, and MOOG; apprenticeship partners like Brooklyn Chamber of Commerce, Buffalo Niagara Manufacturing Alliance, Center for Economic Growth, Council of Industry, Ignite Long Island, Manufacturers Association of the Southern Tier; Rochester Technology Manufacturing Association; education partners like Mohawk Valley Community College, Onondaga Community College, SUNY Schenectady, and Monroe Community College; workforce partners like CenterState CEO, CNY Works, Oswego County Workforce Career Center, Working Solutions, and the Capital Region Workforce Development Board; partners focused on serving underrepresented populations like the Arc of Onondaga, Action for a Better Community, and LAUNCH CNY; and dozens more.

Interested in learning more about how your company can get involved and become a partner? Visit www. nysapprenticeship.org/ny-ramp.



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PRESIDENT'S MESSAGE

Randy Wolken, President & CEO

BUILD YOUR FUTURE WORKFORCE NOW



October was New York State's Manufacturing Month and we hosted hundreds of students in many manufacturing facilities throughout Central New York and the Mohawk Valley. Recently, MACNY received a \$6 million U.S. Department of Labor grant to assist manufacturers in hiring and training 800

Registered Apprentices over the next four years. At MACNY, we recognize a widening gap in the need for skilled labor and its lack of availability. Our members tell us that significant skill gaps exist in many manufacturing industries.

In 2022, Ernst and Young (EY) and The Manufacturing Institute collaborated with national manufacturing industry leaders to learn more about this gap. This study identified that leaders strongly agreed on the following:

- 74% said that the skills needed for manufacturing jobs are rapidly changing.
- 65% indicated that the skills needed for manufacturing jobs are changing faster than the skill level of the workforce
- 65% said their organization struggles to fill job openings due to the quickly changing skills required for industry.
- 82% indicated that their organizations are seeking new and innovative ways to invest in the careers of their employees.

The points listed above are similar to sentiments we have heard within our membership. The study also identified five primary, and three additional manufacturing skills required for individuals and organizations to prepare for the upcoming transformation. The five primary skills are:

- **1. Analytical acumen:** The ability to understand current efforts and apply data-driven and lean decision-making to improve efficiency and solve problems.
- **2. Business acumen:** Having a firm understanding of business goals and operations.
- **3. Creative reasoning:** Being able to solve problems with creative solutions.
- **4. Learning agility:** The ability to understand and learn effectively.
- **5. Resilience:** The ability to recover quickly from setbacks.

Three more adaptive skills relevant to manufacturing include root cause analysis, social and emotional intelligence, and systems thinking. These eight skills make up the basis for creating the workforce of the future. However, what is the best way to build your strategy for a future workforce? The study concluded that four strategies are paramount.

- 1. Infuse the organization's critical skills into its overall talent strategy.
- 2. Create new career pathways vital to future opportunities and challenges.
- 3. Develop an adaptive organizational culture with a common purpose and leverage leaders and influencers to bring about identified changes.
- 4. Invest heavily in development opportunities for each employee that focus on collaborative learning and trades skills acquisition.

Now more than ever, every company needs to place an increased effort on skills acquisition and development among their existing and future workforce. MACNY is a national leader in helping companies create customized approaches to fill workforce skills gaps and build apprenticeship and certification approaches.

Learn how we are already assisting hundreds of companies and how we can help address your organization's specific needs and challenges by visiting **www.macny.org**.

GOVERNMENT RELATIONS

Tiffany Latino-Gerlock, Director of Government Relations

MACNY HOLDS 2024 LEGISLATIVE BREAKFAST

Over 100 industry leaders, stakeholders, and elected officials attended MACNY's Annual Legislative Breakfast at the Doubletree Hotel in East Syracuse on October 15th.

MACNY holds this signature event each year to inform our members and legislative representatives about key issues impacting manufacturers in the region and throughout the state. The event also serves as a way for MACNY's advocacy team to gather feedback from members on their state and federal priorities.

After outlining MACNY's Federal and State policy agenda, the focus of the program was energy and the important legislative and regulatory issues affecting the manufacturing industry. Distinguished panelists convened for a meaningful discussion on the challenges and opportunities of the state's climate law, the Climate Leadership and Community Protection Act (CLCPA), sharing insights and suggestions for how next-generation clean energy could support the state's transition to an emissions-free system. The role of new nuclear technology was also part of the conversation. Experts on the panel included John B. Howard, Former Commissioner of the Public Service Commission; Alberto Bianchetti, Regional Director of External and Customer Affairs at National Grid; Jennifer Lupo, Vice President for Energy Solutions at The Raymond Corporation; and Fiona Bell, Director of U.S. State Government Affairs at Novelis. MACNY President & CEO. Randy Wolken moderated the panel.

ENERGY
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We appreciate all those who participated in the panel discussion, including our members and elected officials. We were pleased to have members join our energy panelists for a thoughtful and productive discussion about the energy needs of manufacturing and our community. We must continue discussing solutions for abundant, affordable. dependable, and cleaner energy to meet the state's emissions goals while supporting economic growth statewide.





The program included a meet-and-greet with local, state, and federal elected officials and state office and agency representatives. There was also a presentation on MACNY's key legislative priorities. We were pleased to share the exciting new developments with MACNY's Real Life Rosies™ program, as this program continues to expand from the Mohawk Valley into Onondaga and Oswego counties. For over a century, MACNY has provided the manufacturing sector with a collective and focused voice when advocating for pertinent issues. The Annual Legislative Breakfast plays an important role in the mission.

MACNY would like to thank this year's sponsors, whose help and support made this year's event successful: National Grid, Bartell Machinery Systems, Cathedral Candle Company, Engie, FustCharles, Priority-Software, The Raymond Corporation, and VIP Structures.

To learn more about MACNY's ongoing statewide advocacy efforts, please visit www.macny.org/advocacy. On this page, you can sign up for the Manufacturing Advocacy Coalition; a new advocacy software tool that allows MACNY members and Alliance Partners to share their voice on policy and legislation.









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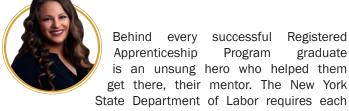
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WORKFORCE DEVELOPMENT

Samantha Wessing, Workforce Development Specialist

BEYOND APPRENTICESHIP: JULIANNE BURCHILL'S JOURNEY FROM APPRENTICE TO MENTOR



apprentice to be assigned a mentor who works on their shift and helps them navigate questions or concerns that arise during their program. Mentors are considered experts in their skilled trade, although they may not be Journeyworkers. That's not the case for Julianne Burchill from Indium Corporation. As an Industrial Manufacturing Technician (IMT) Journeyworker from Indium Corporation's first cohort of IMT apprentices, Julianne became a mentor to an IMT apprentice from the second cohort.

Indium Corporation, a global manufacturer of semiconductor chips serving many industry sectors, launched its Registered Apprenticeship Program at its Upstate New York facilities in late 2021. Under the sponsorship of MACNY and supported through Growing Apprenticeship in Nanotechnology and Semiconductors (GAINS), they registered their first cohort of IMT apprentices (Julianne's class) in March 2022.

As one of eight Indium Corporation apprentices to complete the program in October 2023, Julianne recognized the significance of her achievement and the opportunity being presented by her employer. Julianne states, "I felt so honored once I graduated from the apprenticeship program and got my certificate, not because I was able to accomplish it, but because I appreciated the fact that I was picked to participate in it." After achieving her Journeyworker credential, Julianne remained interested in the continuation of Indium Corporation's Registered Apprenticeship Program. It was then that she noticed one of the second cohort apprentices

had an experienced mentor, but their skills on the job made it challenging for them to devote the necessary attention to their apprentice. Julianne stepped up to the plate and offered to be his mentor. When asked why she did it, she said, "I really wanted him to make it through the full program and be able to feel the accomplishment that I did."

Julianne knew that becoming a mentor was something she wanted to do after completing her program. Having gone through the program herself, Julianne understood how tough and frustrating it can be to work full-time and attend class simultaneously. She knew she could be there for someone, understanding what they were going through. "I wanted to make sure I could be there for someone to help push them through the hard times. I love encouraging people to not give up on a goal they are working towards that will better them for the future," Julianne shared.

As with everything in life, being a mentor comes with challenges, but Julianne reminds herself to charge forward. When her mentee has questions or issues, she tries to answer them as best she can. Her role is to help make things a little easier and to help them better understand what is to come. Having gone through this herself, she can put herself in their shoes and provide support.

Julianne's apprentice, Bryant Platt, completed his apprenticeship program at the end of August 2024. "I honestly think I was more excited than he was! I was so proud of him for sticking with it and working through the semesters," Julianne shared enthusiastically. When asked about Bryant, Julianne shared, "My apprentice is so amazing. He is young and has something amazing to put on a resume. Now he can be proud of everything he has accomplished and see how far he has come."

This isn't the end of Julianne's job as a mentor for Indium Corporation's Registered Apprenticeship Programs. She intends to continue mentoring others and encouraging them to take something valuable away from the program. Julianne expressed her gratitude for the program, "I have many awards and certificates on my wall now. When I'm having a rough day, I look at them and remember that I have put my all into those classes and my job in general." She could have stopped when she completed her program, but instead, she decided to use her experience to help others experience success. Her insight will only help guide future apprentices in achieving their own goals.

PARTNERS FOR EDUCATION & BUSINESS, INC.

Brynn Semeraro, Workforce Development Specialist

LAUNCHING ROME FREE ACADEMY P-TECH PROGRAM

We are thrilled to share an exciting new partnership between Partners for Education & Business, Inc. (PEB) and Rome Free Academy (RFA), with support from M-O BOCES, and Mohawk Valley Community College (MVCC) to launch the Rome Pathways in Technology Early College High School (P-TECH) program. This initiative, now in

its first year, will provide RFA freshmen with a unique opportunity to earn college credits while still in high school; paving the way for a future in high-demand technology fields.

The Rome P-TECH program is six years long and allows students to extend their education for two years beyond high school at little to no cost. Through this program, students can earn an associate degree alongside their high school diploma, giving them a head start on a successful career.

This inaugural cohort of 9th graders is currently enrolled in their first P-TECH course 'The Wonders of STEM'. The curriculum focuses on foundational IT, science, engineering, and computer science concepts, which will later lead students into specialized tracks in remotely piloted aircraft (drone) technologies or cybersecurity.

PEB is proud to support this new program. Our role includes bringing industry professionals into the classroom monthly to present real-world challenges, offering career coaching, organizing technology site visits, and creating hands-on learning experiences. Over the summer, before classes started, we supported their summer bridge "camp" with a computer programming syntax challenge. In September and October, we brought in an industry partner from ResilienX and a presenter from the Center for Interactive Learning & Collaboration (CLIC) to share IT career possibilities with the students. We also serve as planning partners and members of the program steering committee. By collaborating with experts in a variety of STEM fields, we aim to inspire students and help them explore various career pathways early and often.



While PEB supports many P-TECH programs, we are particularly excited about the opportunity to launch this program at RFA. Together with our partners, we are committed to preparing these students for bright futures in the ever-evolving world of technology.

You can participate in this exciting new program by volunteering as a career coach! Get in touch at **PEBteam@macny.org** for more information.

Partners for Education & Business, Inc. (PEB) is an affiliate of MACNY. We collaborate with schools, industry partners, and community members to create career pathways by coordinating career exploration and preparation programming in the Central New York area.

UPDATES IN ENERGY

Cindy Oehmigen, Energy & Corporate Services Consultant

PREPARING FOR CARBON REDUCTION LEGISLATION

Buildings emissions account for almost 40% of carbon dioxide (CO2 or carbon) emissions in the U.S. per year. Recent legislative efforts around the nation look to address carbon emissions produced by large buildings' significant energy usage by assessing and optimizing facilities' energy performance.

Recent legislative actions involve comprehensive policies and programs affecting an entire state, city, town, or community, often with multiple areas of sustainability focus including energy, transportation, waste, and overall resilience.

Some states and cities have implemented specific programs focused narrowly on improving energy performance and reducing emissions within specific sectors or institutions. These programs involve the implementation of targeted measures with clear compliance requirements and penalties. The mandates apply to most commercial and some residential buildings over a certain square footage, based on each city's requirements. The requirements include reporting, mostly through ENERGY STAR® Portfolio Manager®, of energy consumption, water usage, and in some cases, greenhouse gas (GHG) emissions. Most of these mandates are set on a sliding scale starting in the calendar year 2024/2025 to achieve their goals by 2050.

These mandates make significant strides in addressing climate change, enhancing public health, and fostering economic resilience. Some cities, among a long list of growing cities, that have begun to implement sustainability measures include:

- Boston, MA: The Climate Action Plan aims for climate neutrality by 2050. Strategies focus on energy efficiency, renewable energy, sustainable transportation, and climate resilience initiatives. As part of these strategies, large buildings over 35,000 square feet are required to report their energy and water usage.
- Washington, DC: The Sustainable DC Plan targets a 50% reduction in greenhouse gas emissions by 2032, emphasizing green building standards, public transit improvements, and comprehensive recycling programs.

 New York City: OneNYC aims for 100% clean electricity by 2040 and carbon neutrality by 2050, focusing on retrofitting buildings for energy efficiency, expanding renewable energy, and enhancing sustainable transportation.

If your business is required to report on your energy usage or has corporate sustainability goals, creating a sustainability roadmap is important. A sustainability roadmap is a strategic plan that outlines a company's sustainability goals, actions to achieve them, timelines, and analytics for tracking progress. It typically involves a comprehensive assessment of a company's current operational and sustainability practices, identification of key sustainability issues and opportunities, and development of a plan to address those issues and opportunities.

Constellation Navigator, a division of Constellation, delivers customized paths and sustainable solutions to help customers set and meet their environmental and operational goals. Driven by the advanced analytics from our technology platforms and advisors with decades of industry expertise, it provides strategies to help organizations reduce their carbon footprints. Constellation Navigator helps businesses solve challenges across the energy lifecycle, including carbon accounting, sustainability advisory, utility bill management, and rebate administration.

Implementing energy conservation measures can improve a business's bottom line while also mitigating emissions. Energy efficiency upgrades that can help optimize your roadmap include:

- LED or other high-efficiency lighting that uses less energy and has a longer lifespan, leading to lower utility bills and maintenance costs.
- Water conservation measures are highly effective in reducing emissions due to the significant amount of energy required to produce potable water.
- State-of-the-art building automation systems that enhance energy conservation across facilities.
- High-efficiency heating systems reduce energy consumption and costs in colder climates.
- Onsite solar that decreases reliance on non-renewable energy and contributes to lower energy bills.

Learn more about our energy efficiency and emissions reduction solutions that can help you reduce energy usage and costs and manage your carbon footprint.





Thank you to Constellation for sharing your insights.

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LEADERSHIP DEVELOPMENT

David Freund, Chief Leadership Officer

STOP LISTENING TO YOURSELF

When I was younger, I would hear people talk about positive self-talk and think, "what a bunch of garbage." I thought this was something that weak people used as a coping mechanism or an excuse of some sort.

This all changed in 2014 when I met Ed Decosta, the sales mentor for the John Maxwell team. Ed was a plain-speaking Boston Red Sox fan living in Morgantown, West Virginia. Ed was a tough guy on the outside, but very tender and compassionate on the inside. As I got to know Ed, I learned that he was born and raised in South Boston and lost his dad at the age of 15. Ed taught me that we all have 'gremlins' of self-limiting beliefs that are fighting hard to hold us back. Ed's way of dealing with these gremlins is to put them on trial and convict them of being liars.

Ed also shared that once we address the self-limiting belief, we must begin cultivating a fresh, positive mindset, or the old beliefs will return. One of my greatest takeaways from Ed was his "daily dozen." Twelve daily affirmations that he developed to maintain his positive view on life. Ed knew that he needed to stop listening to himself and start talking to himself. After Ed shared his daily dozen, I developed my daily affirmations; twelve statements reminding me of who I want to be and how blessed my life truly is. I developed these statements 10 years ago and read them daily as part of my morning routine. While I call them affirmations, they are also aspirational. They remind me of who I want to be, not necessarily who I am. Sometimes, I refer to them as good hypocrisy because I'm claiming a mindset that I might not be fully living.

Life is hard, and we have so many voices telling us what can't happen and that we don't measure up. We have media outlets telling us what we should look like, how we should act, and that we need to buy this or that to be happy. It's all manipulation meant to suck us into someone else's plan for our life. Why not change the conversation? Why not decide who we want to be and start the journey?

This month, many of us will celebrate Thanksgiving. It is a wonderful time of year to start reminding ourselves how blessed we are. Why not start a gratitude list for the next 60 days? Each day, find something that you are grateful for. Things like being

able to smell your favorite coffee each morning or having a vehicle that you can drive to work. Recently, I was reviewing my journal from last October and November. Many of you know that I battled a cough for over eight weeks, that ended up being pneumonia. I was reviewing my journal to see how long my recovery was once I got the correct medications (my interest was driven by a persistent cough that I could not seem to shake). What shocked me was how many days I wrote about something I was thankful for. Things like being thankful I could see my doctor and having him prescribe a different antibiotic or being thankful that I only woke up once during the night with a coughing spell. Having a grateful, positive mindset boosts our immunities. I wonder if it was the medication or the mindset that helped me recover; my guess is both.

Are you ready to stop listening and start talking to yourself? Are you ready to put your self-limiting beliefs on trial, convict them of being liars, and start a new path forward? It's much easier than you think. Spend some time deciding who you want to be. What kinds of relationships would you like to have and build affirmation statements to support that new mindset? Maybe you will only start with two or three. The important thing is to start.

If you would like a copy of my daily affirmations, email me at **dfreund@macny.org**, and I will gladly share them with you.

THE BOTTOM LINE

Dan Hillery, CPA, Tax Manager, Firley, Moran, Freer & Eassa (FMF&E)

SUCCESSION PLANNING IN MANUFACTURING: KEY TAX AND ACCOUNTING IMPLICATIONS

Succession planning is essential for ensuring a smooth transition and continued business operation. As such, it is crucial to understand the tax and accounting implications and recommendations for this process.

Tax Implications

In the context of succession planning, potential tax consequences need to be managed effectively. Primary tax considerations include estate tax, gift implications, and capital gains tax. Estate tax can significantly impact the succession plan if it is not well managed. Manufacturing businesses can be large entities with substantial assets. If owned by one person or a family, these assets may be subjected to estate tax upon the owner's death, which could result in the need to liquidate assets to meet tax obligations. In 2024, the first \$13,610,000 of an individual's estate is exempt from taxes. In 2026, the estate tax exemption limit will reduce and revert to pre-TCJA levels of roughly \$7 million per person, or \$14 million per married couple.

Gifts can be an effective way to immediately transfer wealth while avoiding estate taxes. Gifts are not taxable, even those in excess of the annual limitation of \$18,000 in 2024. Any gift in excess of the annual limitation is applied against the lifetime exemption, \$13,610,000 for an individual or \$27,220,000 for a married couple making a joint gift. Barring legislation from Congress, the lifetime gift/estate tax exemption will revert to pre-TCJA levels of roughly \$7 million per person, or \$14 million per married couple, beginning in 2026.

Capital Gains Tax is another tax implication that needs careful consideration. Without proper planning, a transfer of a business could be taxable and could lead to substantial tax liabilities to the transferor.

Accounting Implications

Accounting implications in succession planning often revolve around the valuation of the business, financial reporting, and potential operational changes.

The valuation of the manufacturing business is critical to succession planning. A comprehensive valuation requires careful consideration of both tangible and intangible assets and the business's financial health.

Financial reporting is also impacted during succession. New leadership may require changes in financial reporting practices, which can affect operational decisions. It is crucial to maintain transparency during this transition to ensure all stakeholders remain informed.

Operational changes, such as changes in managerial roles or business strategies, can also significantly impact the accounting practices. These changes need to be handled carefully to ensure financial stability and compliance with accounting standards.

Recommendations

To mitigate potential tax and accounting implications, several strategies can be recommended:

- Early Planning: This helps to identify potential tax liabilities and the need for possible restructuring to minimize tax exposure. Consider general timeframes to plan for potential tax law changes.
- Valuation: Engage our professional accountants to conduct a thorough valuation of the business. This ensures the business's fair value, minimizing disputes and potential tax consequences. Gifting a business usually requires a valuation.
- Professional Advice: Seek expert legal and financial advice to navigate the complexities of tax laws and accounting standards. This ensures compliance and aids in structuring the succession plan efficiently.
- 4. Development: Develop successors through training and mentorship. This helps to ensure a smooth transition and maintain financial reporting integrity.
- 5. Transparency: Maintain open communication with all stakeholders during the transition. This aids in managing expectations and reducing potential disputes.

Succession planning in the manufacturing industry is a complex process with significant implications. However, with careful planning, professional advice, and transparent communication, these can be managed effectively, ensuring a smooth transition and the continued success of the business.



Dan is a Tax Manager at FMF&E CPA, where he has practiced in public accounting for about a decade and has specialized in tax accounting services for the manufacturing industry. Dan has a Bachelor's and Master's

Degree in Accounting from the University at Buffalo. He is a Certified Public Accountant (CPA), a member of the AICPA, and the NYSSCPA.

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NOVEMBER TRAINING AND EVENTS

LIVE2LEAD

Nov 1 | 9 AM - 3 PM

GETTING MORE FROM YOUR SPREADSHEETS WITH GENAINov 4 | 9 AM - 12:30 PM; 9 AM - 12:30 PM

GETTING MORE FROM YOUR PRESENTATIONS WITH GENAI

Nov 4 | 9 AM - 12:30 PM; 1:30 - 5 PM

TOUR OF XTO INC Nov 6 | 2:30 - 6 PM

MICROSOFT EXCEL FOR OFFICE 365 - PART 1 Nov 11 | 9 AM - 5 PM

RULES IN NY STATE FOR ACCOMODATING EMPLOYEES Nov 12 | 8:30 - 9:30 AM

MAXIMIZE YOUR MEMBERSHIP Nov 12 | 9:15 - 10 AM

DEVELOPING AND IMPLEMENTING EFFECTIVE TRAINING AND COMPETENCY SYSTEMS

Nov 13 | 8 AM - 12 PM

BYRNE DAIRY CORTLANDVILLE TOUR

Nov 13 | 9 AM - 12 PM

YOUR RETIREMENT PLAN - REGULATORY UPDATES AND BEST PRACTICES

Nov 14 | 8:30 - 9:30 AM

MAXIMIZE YOUR MEMBERSHIP WEBINAR

Nov 14 | 9:15 - 10 AM

HANDS-ONLY CPR LUNCH AND LEARN BY AHA

Nov 14 | 12 - 1 PM

MICROSOFT EXCEL FOR OFFICE 365 - PART 2

Nov 18 | 9 AM - 5 PM

HIGH IMPACT LEADERSHIP

Starting Nov 19 | 8:30 AM - 12:30 PM

IT Breakfast Roundtable: Attracting and Retaining TalentNov 20 | 7:30 - 9:30 AM

BUILDING AN EFFECTIVE SUPPLIER QUALITY SYSTEM Starting Nov 20 | 8 AM - 12 PM

POST-ELECTION UPDATE WEBINAR

Nov 20 | 9 - 10 AM

ELECTRICAL SAFETY IN THE WORKPLACE: NFPA 70E® TRAINING

Nov 22 | 8 AM - 12 PM

MICROSOFT EXCEL FOR OFFICE 365 - PART 3

Nov 25 | 9 AM - 5 PM



REGISTER FOR AN EVENT OR TRAINING