

MANUFACTURING MATTERS NEWSLETTER



THE MONTHLY NEWSLETTER OF MACNY, THE MANUFACTURERS ASSOCIATION | NOVEMBER 2026

MACNY LEGISLATIVE BREAKFAST FOSTERS COLLABORATION ON ISSUES SHAPING THE FUTURE OF MANUFACTURING

For the first time, MACNY, The Manufacturers Association, hosted its Annual Legislative Breakfast, presented by Indium Corporation, at Syracuse University's National Veterans Resource Center (NVRC). The event brought together local manufacturers, industry leaders, stakeholders, and elected officials for meaningful discussions on key policy issues and challenges affecting manufacturers across New York State.

The breakfast featured a panel discussion focused on issues critical to New York's manufacturing community, including workforce development, energy, tax competitiveness, and state regulation.

The discussion highlighted how progress across these key policy areas is essential to Building Tomorrow, Together and ensuring a strong, competitive future for manufacturing in New York State. The conversation also reinforced the importance of collaboration between industry leaders and policymakers.



Experts on the panel included:

- **Ross Berntson, President and CEO, Indium Corporation**
- **Joanne Fernandez, Director of U.S. State Government Affairs, Corning Incorporated**
- **Ryan Delgado, Director of Government Relations for New York State, National Grid**
- **Meg Tidd, CEO, VIP Structures**

"Manufacturers are a critical part of New York's economy, and the policy decisions made today have a direct impact on their ability to invest and create opportunities across our communities," said **Randy Wolken, President & CEO of MACNY**. "The Legislative Breakfast provides an important opportunity to bring manufacturers, policymakers, and industry leaders together to engage in meaningful dialogue about the issues affecting our industry. Working collaboratively helps us create an environment where New York manufacturers can continue to innovate and build for the future."

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BUILDSUBMARINES

PRESIDENT'S MESSAGE

Randy Wolken, President & CEO

SUPPLY CHAIN FORCE MULTIPLIERS



New York's advanced manufacturing success will depend not only on the major companies making headline investments, but also on the strength of the supply chains that support and form around them. Small and medium manufacturers are the essential force multipliers in that work. When they gain new customers, improve their processes, expand their workforce, and build the capacity to serve growing industries, the benefit extends far beyond any one company. It creates a deeper, more resilient manufacturing ecosystem for the entire state.

Large semiconductor, defense, energy, aerospace, food processing, and life sciences investments can create enormous opportunity. Yet no manufacturing operation succeeds alone. Each depends on a network of companies that produce precision components, fabricate specialized equipment, provide maintenance and technical services, solve production problems, and respond quickly when requirements change. The strength of that network affects cost, quality, speed, innovation, and, ultimately, whether investment from manufacturers of all sizes continues to flow into New York.

This is why supply-chain development must be treated as capability development, not simply matchmaking. Introducing a smaller manufacturer to a prospective customer is useful, but the opportunity becomes real only when the supplier can meet demanding standards for quality, delivery, cybersecurity, workforce, documentation, and production scale. A purchase order may open the door; sustained capability allows a company to remain in the room and grow.

Small and medium manufacturers multiply the value of larger investments in several ways. They keep more economic activity within New York. They provide nearby problem-solving capacity and shorten the distance between a production challenge and its solution. They diversify the supplier base, reducing dependence on distant or single-source providers. They also create opportunities for workers and communities that may not be located next to a major project but can still participate in its growth. When one capable supplier becomes two, and then ten, the ecosystem becomes more competitive and resilient.

MACNY and the Manufacturers Talent Institute (MTI) are committed to helping members do this well. We can help companies understand emerging customer requirements,

assess their readiness, identify capability gaps, and connect with the technical, financial, workforce, and educational partners needed to close them. Through the MTI, registered apprenticeships, pre-apprenticeships, career pathways, industry-driven training, and leadership development can build the people capacity that growth requires. For a smaller firm with a lean management team, shared support and trusted navigation make an otherwise difficult opportunity achievable.

Our work must begin with listening. MACNY is visiting all of our manufacturing members, with a special emphasis on small and medium manufacturers, to hear directly what they need for success. We want to understand where they see opportunity, what prevents them from pursuing it, which capabilities they need to strengthen, and where existing systems are too difficult to navigate. Those conversations will help us move beyond assumptions and shape practical responses grounded in manufacturers' real experience.

These visits will help us identify patterns that no company can see alone. If many members describe the same barrier, we can organize a common response. If several firms need the same credential, technology, or training, we can explore a shared solution. If a customer needs a capability that exists across several members, we can help make that capacity visible and easier to engage. To schedule a visit to your company, connect with **Tim Stone** at tstone@macny.org or **Justyna Valencia** at jvalencia@macny.org.

What we learn should inform a more coordinated approach to supply-chain development. It may reveal a need for supplier-readiness assessments, shared training, cybersecurity assistance, quality certifications, access to capital, technology adoption support, or clearer pathways into major procurement systems. It may also show where manufacturers need stronger connections to learning institutions, workforce organizations, community and economic-development partners, and other capacity builders. MACNY's role isn't to control all of those resources, but to help organize and facilitate the relationships that allow members to use them effectively.

Policy also matters. Smaller manufacturers have less room to absorb unpredictable energy costs, slow permitting, workforce shortages, or tax policies that discourage investment. Their experience should shape state decisions about infrastructure, energy reliability, workforce funding, innovation, and the speed of doing business. If New York wants the full return on its larger investments, it must create conditions that let established manufacturers invest alongside them.

The test of this manufacturing moment won't be the number of major announcements alone. It will be whether those investments generate broader capability, stronger companies, more skilled workers, and durable supply chains across New York. MACNY and MTI will continue listening, connecting, training, advocating, and helping members prepare for opportunity. When small and medium manufacturers become stronger and connected as suppliers, they multiply the impact of every major investment and strengthen the future of advanced manufacturing throughout the state.

GOVERNMENT RELATIONS

Bill Brower, Director of Public Policy & Community Impact



(Cont'd from page 1)

The event underscored the importance of collaboration, featuring a meet-and-greet with state and federal elected officials and a presentation highlighting MACNY's key legislative priorities and advocacy efforts.

For more than a century, MACNY has given the manufacturing sector a collective, focused voice when advocating for issues important to the industry. Its member-driven advocacy efforts help drive the statewide manufacturing agenda both in Washington and Albany, allowing its members to engage with and build valuable relationships with lawmakers, advance key policy issues through pro-manufacturing and business legislation and awareness, and support pro-manufacturing and business candidates throughout the state and federal election process.

To learn more about MACNY's statewide advocacy efforts, visit macny.org/advocacy.

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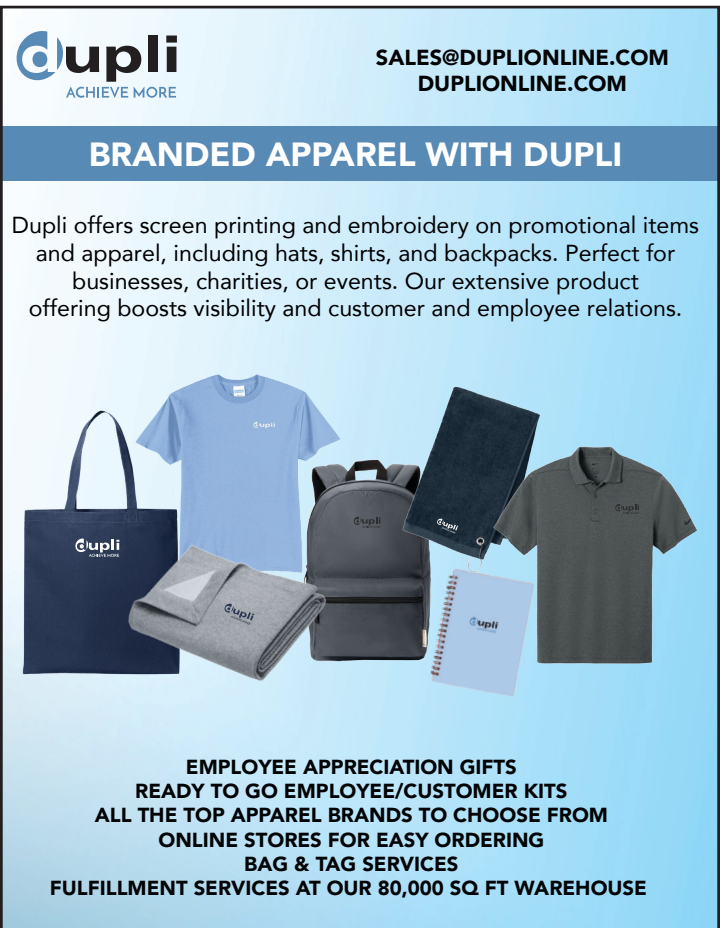
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TALENT DEVELOPMENT

Adrianna Patzer, Workforce Development Specialist

NEW BEGINNINGS, CONTINUED GROWTH



The manufacturing sector is undergoing a massive transformation, driven by advanced technology and a critical need for skilled labor. Registered Apprenticeship Programs are strengthening talent pipelines in the modern workforce by pairing a traditional hands-on learning model with today's advanced technology. These Programs bridge the gap between classroom education and high-demand industrial careers by allowing workers to earn a living wage while mastering specialized trades.

Alyssa Enslow is a shining example of this career pathway in action. Her journey highlights the power of Career and Technical Education (CTE) pathways, individual perseverance, and the support infrastructure provided by MACNY, The Manufacturers Association and the Manufacturers Talent Institute (MTI). Starting at Oneida-Madison County BOCES, Alyssa enrolled in the Manufacturing Technologies I and II Program. CTE programs like these introduce students to foundational industry concepts, safety protocols, and precision machinery before they even graduate from high school. This early exposure sparked Alyssa's passion, giving her a solid foundation to transition smoothly into a manufacturing career.

Seeking to advance her skills in the workforce, Alyssa entered a Registered Apprenticeship in the Industrial Manufacturing Technician (IMT) trade under MACNY's group sponsorship. The IMT trade focuses on the core competencies required in modern production environments, instructing apprentices on how to operate production equipment and understand manufacturing processes. Alyssa thrived in this structured learning environment, mastering the competencies required to graduate to a Journeyworker in January 2024, securing a nationally recognized credential.

Alyssa didn't stop there. In December of 2024, she transitioned into a second Apprenticeship in the Computer Numerical Control Machinist (CNC) trade. CNC Machinists, provide the

vital tasks of programming and operating complex machinery to cut, shape, and finish raw materials into precision components. Then in January, Alyssa accepted a new opportunity at Young & Franklin/Tactair, a Central New York manufacturer known for high-precision engineering. Operating through two main business units, the company designs and manufactures engineered valves, actuators, and fluid controls.



Recognizing the value of her ongoing training and still working toward her CNC Journeyworker certification, Alyssa advocated for her own professional development and approached her employer to explore options for completing her Apprenticeship. While Young & Franklin/Tactair valued skilled labor, their Apprenticeship Program had been inactive. Despite this, Human Resources Manager, Anthony Kumeiga recognized the value of investing in Alyssa's future through Registered Apprenticeship and reached out to MACNY for guidance on how to revive their program and support Alyssa.

As a trusted sponsor of Registered Apprenticeship Programs, MACNY provides companies with the administrative framework, compliance management, and educational tracking required to maintain active state-registered programs. Our team streamlined the reactivation process, seamlessly supporting Young & Franklin/Tactair in becoming active again under MACNY sponsorship.

Thanks to this collaborative effort, Alyssa officially began her CNC Machinist apprenticeship at Young & Franklin/Tactair on September 14, 2026. Alyssa was credited for the on-the-job training hours she'd already accumulated, and will complete this four-year trade, and earn her second Journeyworker certificate next year. Reflecting on her career path, Alyssa said, *"The Apprenticeship Program is helping me further my education while I get hands-on experience. Instead of just expanding my knowledge, I'm also learning skills I need to work in the industry."*

Alyssa's success story serves as a blueprint for both regional manufacturing professionals and local employers. For workers, Apprenticeships offer an upward mobile career path without the burden of student debt. For employers like Young & Franklin/Tactair, reviving these programs with MACNY's support secures a resilient, highly adaptable workforce capable of driving the region's industrial future.



**MANUFACTURERS
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PARTNERS FOR EDUCATION & BUSINESS, INC.

Laura Walsh, Workforce Development Specialist,
Partners for Education & Business, Inc.

OPENING DOORS, BUILDING HOPE: CAREER COACHING KICKS OFF FOR 2026–2027



On Thursday, September 24th, the Syracuse City School District (SCSD) welcomed industry and community partners to its annual Career & Technical Education (CTE) Career Coach Fall Kickoff Event, launching the 2026–2027 Career Coaching season. Members of the Partners for Education & Business (PEB) team joined current and prospective career coaches to learn about opportunities to engage with students, connect with fellow partners, and hear firsthand about the impact these relationships can have.

Through SCSD's Career Coaching program, industry and community professionals support students across the district's diverse CTE pathways, helping them connect what they're learning in the classroom to the careers, workplaces, and opportunities available beyond it.

During the kickoff, **Taylor Hodge, Director of PEB**, spoke about the importance of creating those connections and shared a phrase that had recently stuck with her: *"Hope is expensive."*



For young people, pursuing education or training might be costly – and sometimes even knowing which path to take can feel out of reach. However, as Taylor reminded the group, our collective job is to help make hope more accessible.

That's where career coaches and other work-based learning partners can make a difference. By showing up, sharing their

experiences, answering questions, and opening the doors to their workplaces, professionals give students opportunities to explore, try something new, build relationships, and discover possibilities they may not have known existed. As Taylor put it, *"Sometimes the most powerful thing we can give a young person is the opportunity to say, 'This could be for me.'"*



Attendees also heard from a panel of SCSD graduates, including SCSD ITC graduate Schneider Joachin, who shared his experience as a student in the Pathways in Technology Early College High School (P-TECH) program and his journey into a successful career. Schneider's story brought the purpose of the career coaching program full circle. The mentorship helped him develop transferable skills, and he discovered a passion for technology. After earning his associate's degree at Onondaga Community College, Schneider attended Syracuse University on a full scholarship and graduated with a degree in data analytics. He credits Taylor Hodge with providing instrumental mentorship and the confidence to pursue his goals. He's now a process engineer at National Grid.

Career coaching offers a meaningful way to help build the next generation of Central New York's workforce. A conversation can lead to a connection, a connection can lead to an opportunity, and sometimes, that opportunity can change what a young person believes is possible. As Taylor reminded the room, *"Every time you show up...you're helping build hope."*

PEB looks forward to another year of working alongside SCSD, our other school partnerships, and community partners to open doors, create connections, and give more students the opportunity to see themselves in the careers and industries shaping our region.

Interested in Becoming a Career Coach?

Industry professionals looking to support students through career coaching and other work-based learning opportunities, such as site visits and job shadows, should reach out to 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.

Powered by People. Made for Manufacturing.

The Manufacturers Talent Institute (MTI) is MACNY, The Manufacturers Association's talent development engine, advancing the future of manufacturing by connecting students and job seekers with meaningful career pathways while helping employers build the skilled workforce they need to succeed. Through career exploration, pre-apprenticeship, and Registered Apprenticeship Programs, we strengthen talent pipelines and equip individuals with the skills to thrive in high-demand manufacturing careers.

THE BOTTOM LINE

Jess LeDonne, Principal & Tax Technical Lead at The Bonadio Group and John McCurdy, Partner & Industry Leader, Manufacturing & Distribution at The Bonadio Group

WHAT OBBBA MEANS FOR MANUFACTURERS: FOUR AREAS TO REVISIT BEFORE YEAR-END

The One Big Beautiful Bill Act (OBBBA) introduced several significant tax changes creating meaningful opportunities for manufacturers and distributors. While much of the discussion has focused on the details of the legislation, the bigger question is how these provisions will influence operational and investment decisions moving forward.

As companies evaluate year-end priorities and begin planning for the year ahead, now is an ideal time to revisit capital spending plans, facility investments, innovation initiatives, and financing strategies. Many manufacturers are prioritizing investments that increase capacity or introduce automation to address current and future workforce needs. However, uncertainty surrounding tariffs and interest rates is causing some companies to delay major investment decisions, reinforcing the importance of evaluating both available incentives and broader business conditions.

1. Reevaluate Capital Investment Plans

OBBBA's permanent 100% bonus depreciation for eligible property acquired after January 19, 2025, and increased Section 179 expensing limits could help manufacturers move forward with investing in machinery, equipment, automation, and qualifying software when the timing and business case are right. Rather than viewing these incentives through a tax lens alone, weigh them against core business drivers such as throughput, workforce constraints, and product quality.

2. Revisit Facility Expansion and Modernization Projects

OBBBA also created an elective 100% depreciation allowance for qualified production property, providing additional incentives for nonresidential real property used in manufacturing, production, or refining. Construction generally must begin after January 19, 2025, and before 2029, with the property placed in service before 2031. Not every square foot qualifies: offices, administrative areas, parking, and other nonproduction spaces are excluded, so early planning and cost segregation matter.

Manufacturers considering facility expansions, production line upgrades, or modernization initiatives should evaluate whether planned projects could qualify. Early planning is critical, as documentation requirements and qualification rules can affect the ultimate value of the benefit. For many, this could be an opportunity to revisit projects designed to improve efficiency, support growth, or accommodate evolving production needs.

3. Take a Fresh Look at Innovation Activities

The legislation restored the immediate deduction for domestic research and experimental expenditures, effective for tax years 2025 onward, creating new opportunities for companies that invest in innovation. Notably, many manufacturers engage in qualifying R&E / R&D activities without necessarily viewing them as traditional research and development. Product enhancements, process improvements, prototyping, testing, and production innovation efforts may all warrant a second look. Companies should consider whether existing projects align with the updated rules and whether additional opportunities exist to support future innovation investments.

4. Focus on Execution, Not Just Eligibility

While OBBBA creates several valuable opportunities, capturing those benefits will require more than simply understanding the law. Successful implementation depends on close coordination among finance, operations, engineering, procurement, and tax teams. Project documentation, system updates, elections, and recordkeeping may all play a role in maximizing available benefits and supporting future compliance requirements.

Ultimately, the manufacturers most likely to benefit are those that act proactively. By evaluating these opportunities now and incorporating them into operational priorities, manufacturers can position themselves to take full advantage of the incentives available while supporting their long-term growth objectives.



Jess LeDonne serves as a key resource on tax legislation, technical guidance, and policy developments that impact clients' businesses. Jess oversees the firm's specialized tax technical teams, ensuring they deliver innovative, consistent, and practical solutions.

She closely monitors the evolving legislative and regulatory landscape to provide clients with clear, actionable insights that drive informed decision-making.

John McCurdy is the Industry Leader for Manufacturing & Distribution at The Bonadio Group providing attest and consultative services to privately held companies. He has been with the firm for over 19 years, and prior to joining was the controller of two private companies in the metal finishing industry. John stays current on technical matters and business objectives related to Manufacturing & Distribution clients and is responsible for business development, client/project acquisition, geographic expansion activities, and determining how and where the industry clients are best serviced.



LEADERSHIP DEVELOPMENT

David Freund, Chief Leadership Officer

ANOTHER THANKSGIVING



Have you ever noticed how easy it is to spot what's going wrong? A plan falls apart. Someone disappoints us. Our schedule overflows. The news is negative. Before long, everything going wrong begins to overshadow what's going right.

I know this because I've experienced it firsthand. Several years ago, while reviewing a month of my daily reflections, I noticed something that troubled me. Business had gone quite well, yet my notes dwelled mostly on my problems. I'd become so focused on what was wrong that I was taking what mattered most for granted. I'd stopped noticing my blessings.

Perhaps that's the real power of gratitude. It doesn't necessarily change what's happening around us; it changes what we notice.

My grandmother taught me that lesson. In the late 1930s, as the winds of war began to blow, my mom and her parents fled Europe. At seven years old, my mom would go to the butcher shop and ask for a nickel's worth of bologna, sliced thin. Dinner might be a single piece of meat cooked in fat. The meat went to my grandfather; my mom, aunt, and grandmother dipped bread into the drippings.

By almost any measure, they had very little. Yet I don't remember my grandmother ever dwelling on what she lacked. She lingered instead on the blessings she did have.

Gratitude asks us to linger. We must slow down long enough to notice what we have before racing toward the next thing we think we need. My grandmother certainly had reason to complain. She endured loss and hardship I can hardly imagine. Yet she chose gratitude. She lived in the moment rather than dwelling on the past or waiting for some future day when everything would finally be better. And she was joyful.

I don't want to miss that lesson. Gratitude doesn't pretend everything is perfect or ignore difficulty, disappointment, or pain. It's the intentional choice not to let what's wrong blind us to what's right.

But gratitude rarely happens automatically; it's something we have to cultivate. One of the simplest ways I've found to do that is through reflection.

For years, I've asked myself:

- **What went well?**
- **What did I learn?**
- **What was the highlight of my day?**

Those questions force me to slow down and pay attention. Reflection gives our experiences time to sink in and helps us recognize moments that might otherwise pass unnoticed.

Putting those moments on paper deepens the practice. A gratitude journal doesn't need to be complicated. Simply record a few things each day for which you are thankful: a conversation with your spouse, time with your children or grandchildren, a beautiful sunrise, meaningful work, a lesson learned, or simply another day to make a difference.

The little things stop feeling little when we realize how quickly they can disappear. Perhaps that is why one question has become increasingly meaningful to me: What if I had only one more? One more conversation. One more dinner together. One more Thanksgiving. One more chance to tell someone how much they mean to me.

As Thanksgiving 2026 approaches, I hope you pause long enough to savor the blessings already around you.

Happy Thanksgiving!



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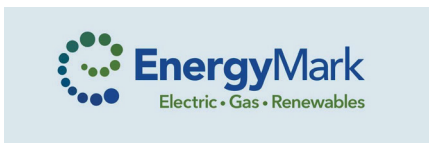
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The advertisement for MACNY features a background image of a blue industrial machine with orange sparks flying from it. The text "MAXIMIZE YOUR MEMBERSHIP" is written in a large, bold, white, sans-serif font across the top. At the bottom left is the MACNY logo, which includes the text "The Manufacturers Association". At the bottom right, the text "EVERY SECOND TUES & THRS" is written in a bold, white, sans-serif font, followed by "TUES: IN-PERSON | THRS: VIRTUAL" and "MACNY.ORG/EVENTS" in a smaller, white, sans-serif font.

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November 4th & 5th | 9:00 AM - 3:30 PM

LIVE2LEAD 2026: A JOHN MAXWELL EVENT BROADCAST AND DISCUSSION

November 6th | 9:00 AM - 3:00 PM

CRUCIAL INFLUENCE

November 10th | 9:00 AM – 3:30 PM

MAXIMIZE YOUR MEMBERSHIP

November 10th | 12:00 - 1:00 PM

MAXIMIZE YOUR MEMBERSHIP WEBINAR

November 12th | 12:00 - 1:00 PM

OSHA 10-HOUR

November 17th & 19th | 8:00 AM - 12:00 PM

POST-ELECTION UPDATE

November 18th | 8:00 - 8:45 AM



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