



# UPSTATE MEDICAL, CROUSE COLLABORATE INSTEAD OF MERGING



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**MERCY HOUSE BEGINS KITCHEN-EXPANSION PROJECT**

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ERIC REINHARDT / CNYBJ

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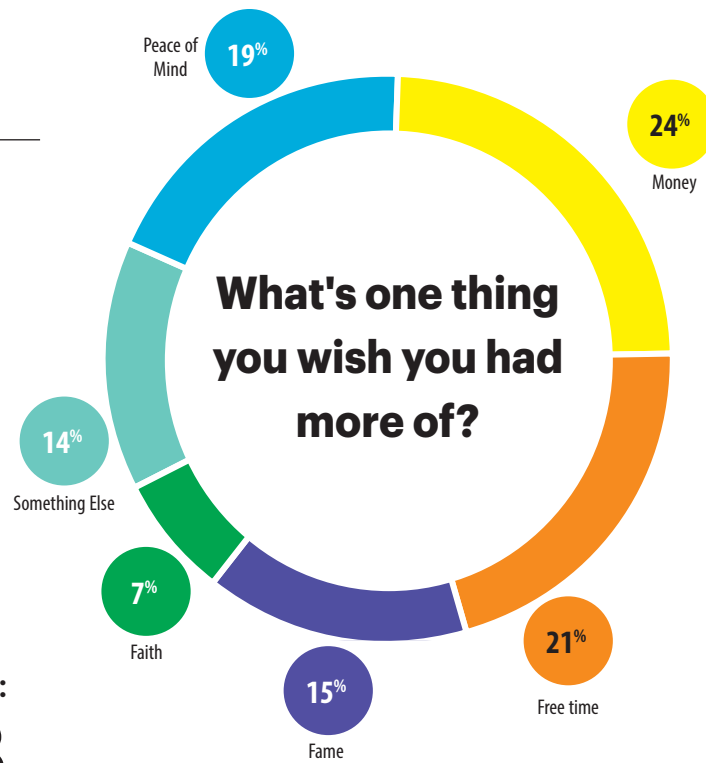
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## CNYBJ CANVASS

Here are the results of the latest poll on [cnybj.com](http://cnybj.com):

TOTAL RESPONSES:

# 148



## CNYBJ Briefs



PHOTO CREDIT: ASSEMBLYWOMAN BUTTENSCHON'S OFFICE

## Whitesboro Fire Department adds new rescue truck using state grant

WHITESBORO — The Whitesboro Volunteer Fire Department recently acquired a new rescue truck with assistance from state-government grant money secured by New York Assemblywoman Marianne Buttenschon (D-Assembly District 119).

The grant enabled the Village of Whitesboro to purchase the new 2023 Chevy Suburban rescue vehicle for the fire department. The rescue vehicle can be used to respond to more than 70 percent of all emergencies handled by the fire department.

"With this new and more functional vehicle, our paramedics and EMTs are now capable of responding with more advanced drugs, life-saving equipment, and personnel," Fire Chief George Massarotti said in a release issued by Buttenschon's office.

Whitesboro Mayor Glen Hopsicker said the

grant secured by Buttenschon provided 64 percent of the funding for the new rescue vehicle. The release didn't state the cost of the vehicle or the grant amount.

The Whitesboro Volunteer Fire Department has been serving the community for more than 125 years. It provides fire and EMS services to 13,500 residents in the village Whitesboro and town of Whitestown. It also provides mutual aid to surrounding communities.

"Our first responders are a vital part of our communities," Buttenschon said. "I am always happy when I can support the people that help us and who are always there to answer our calls when we need them."

The fire department also offers the Junior Firefighter Program which accepts 16 and 17-year-olds.

## Sweet-corn production in New York fell 12 percent in 2022, USDA reports

New York farms produced an estimated 2.58 million cwt (hundredweight) of sweet corn in 2022, down 12 percent from the 2021 estimate.

That's according to a Feb. 15 report from the USDA National Agricultural Statistics Service (NASS), New York Field Office.

The average yield per acre was estimated at 120 cwt, 10 cwt (or nearly 8 percent) below the 2021 average yield of 130 cwt per acre.

Area harvested for sweet corn was estimated at 21,500 acres in 2022, down 5 percent from the prior year's total, according to NASS. The value of sweet-corn production in the Empire State totaled \$40 million last year, up 2 percent from 2021.



## MVCC names DiMaggio dean of athletics and recreation

UTICA — Mohawk Valley Community College (MVCC) recently announced it has appointed Dominic DiMaggio as its new dean of athletics and recreation.



DiMaggio

In his new role, DiMaggio provides vision, strategic planning, collaborative leadership, and administration for MVCC's athletic and recreational programs and the operation of the Robert R. Jorgensen Athletic and Event Center.

DiMaggio began his career at MVCC in 2017 as head coach of men's soccer and athletic specialist. The community college promoted DiMaggio to director of athletics in October 2021. He also joined the executive committee for the National Alliance of Two-Year College Athletic Administrators (NATYCAA), where he was recently elected treasurer.

Prior to joining MVCC, DiMaggio served as assistant coach for men's soccer at Southern New Hampshire University (SNHU). He holds a bachelor's degree in accounting and a master's degree in finance, both from SNHU.

MVCC offers 90 degree and certificate options to 6,000 full-time and part-time students.

## Tompkins County man arrested for HVAC installation scam

ITHACA — New York State Police and the Tompkins County Sheriff's Office recently arrested a Tompkins County man for allegedly defrauding people into paying for HVAC installations he never performed.

Orion C. Parker Megivern, age 44, of Tompkins County, was taken into custody on Feb. 8 and charged with the felonies of second-degree grand larceny and first-degree scheme to defraud. The arrest followed a joint investigation that the two police agencies began in August 2022.

Investigators say they found that Parker Megivern allegedly entered into agreements with customers for HVAC-type installations and after receiving down payments, either never started the work or completed only a minimal amount of work without finishing. The investigation covered incidents dating back to September 2019 and included 13 separate complaints, per the State Police.

Megivern was arraigned in Tompkins County Centralized Arraignment Part Court and released pending further proceedings.

Anyone who has experienced a similar incident with Megivern is asked to contact the New York State Police Bureau of Criminal Investigation at (607) 347-4463 or the Tompkins County Sheriff's Criminal Investigations Division at (607) 257-1345 and follow the prompts for the criminal investigations' extension.



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ERIC REINHARDT / CNYBJ

Syracuse University on Feb. 17 formally opened the John A. Lally Athletics Complex after renovation work to the former Manley Field House. The event followed the first phase of renovation work with other phases to come. The facility now includes orange-colored exterior signage.



ERIC REINHARDT / CNYBJ

Syracuse University on Feb. 17 formally opened the John A. Lally Athletics Complex after renovation work to the former Manley Field House. The event followed the first phase of renovation work with other phases to come. The facility now includes orange-colored exterior signage.

# Syracuse University's Lally Athletics Complex is open with more work planned

BY ERIC REINHARDT  
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SYRACUSE — The project still has more phases to come, but Syracuse University on Feb. 17 formally opened the John A. Lally Athletics Complex.

It followed the first phase of renovation work at the former Manley Field House on the school's South campus.

The Lally Athletics Complex is meant to serve and support Syracuse University's 600 students-athletes, John Wildhack, Syracuse director of athletics, said in his opening remarks.

"This is a special and historic day for Syracuse Athletics," Wildhack said.

Syracuse University is naming the project after John

Lally, a 1982 Syracuse graduate and three-time football letterwinner. Lally and his wife, Laura, in 2019 made a \$25 million donation to jumpstart work on the project, which will be entirely funded by private philanthropy.

The project, which will happen over time, is part of a \$150 million funding campaign by the Syracuse Department of Athletics. The university describes the former Manley Field House as the "hub of activity and the center of student-athlete life" for its athletics programs for nearly 60 years.

The school is acknowledging the naming and the first of many stages of creating the Lally Athletics Complex, Syracuse University Chancellor Kent Syverud said.

"This gift is going to change athletics at Syracuse University," Syverud added.

In the next phase of the work on the spaces, Syracuse will build out the academic, medical recovery, and dining center that will serve all student-athletes. The work will also renovate and expand Syracuse University's football-operations facilities.

Wildhack also thanked all of the Legends Society members who have contributed to the project, along with all donors and Syracuse University officials who played a role making the project happen.

He also acknowledged the work of the Hayner Hoyt Corporation of Syracuse. "They took a concept and what you're going to see is what they did with it and what they built. And it's magnificent," Wildhack said.

In his remarks, John Lally said he's "super excited" about where the project is as of now.

"But understand, this is phase 1-A. In the summer, they want to start phase 1-B. That means, as a university, as a development staff, and as [alumni], we need to do everything we can to support it," Lally said. ■



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# Mercy House of the Southern Tier begins kitchen-expansion project

BY TRACI DELORE  
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ENDICOTT — A kitchen-expansion project is underway at Mercy House of the Southern Tier that will allow the organization to serve its current residents and their families more efficiently.

“We have outgrown our kitchen, plain and simple,” Linda Cerra, Mercy House executive director, says.

With a mission to serve the terminally ill and their families, Mercy House opened at 212 N. McKinley Ave. in 2016. It has



PHOTO CREDIT: MERCY HOUSE OF THE SOUTHERN TIER

Work is underway at the Mercy House of the Southern Tier in Endicott to transform the organization's chapel into a new kitchen at the care facility for the terminally ill.

space for 10 residents at a time and has served 952 residents since opening.

When the nonprofit originally built its kitchen, it was designed to meet the needs of 10 residents, Cerra says. However, the organization quickly realized it needed to feed those residents and feed their family and loved ones, too.

“There's some wear and tear preparing over 10,000 meals a year,” she says.

With this project, Mercy House is converting its chapel into a new kitchen and more than doubling its kitchen space in the process, Cerra says.

“It's going to be really nice,” she adds. The organization's menu planner, Tess Dzuba, has been working with the general contractor to help design the kitchen's layout for maximum efficiency, as well as help choose new appliances and fixtures. “This is her wheelhouse,” Cerra notes.

PAC Construction of Endicott is the general contractor for the \$380,000 project. Funding for the effort largely comes from \$300,000 in combined gifts from the Stewart and Wilma C. Hoyt Foundation, the Small Community Fund, and the Lynn Craig Memorial Fund. Cerra says the project began two weeks ago and will take



PHOTO CREDIT: MERCY HOUSE OF THE SOUTHERN TIER

The Mercy House of the Southern Tier in Endicott has about 80 kitchen volunteers who prepare upwards of 10,000 meals each year for its residents and their families.

about 12 more weeks to wrap up.

Once complete, the new kitchen will provide more space and a better “flow” for Mercy House's 80 kitchen volunteers, who cook breakfast, lunch, and dinner plus snacks every day.

“The hospitality is a big part of our mission,” Cerra says. Lourdes Hospice develops the care plan for residents, and Mercy House carries them out as a community care center. They take care of medications, laundry, cleaning, and cooking, Cerra says. “If they're at home, that's a lot for the family.” At Mercy House, families instead can have that time with their loved one.

Part of the hospitality is obviously the food, Cerra notes. “If someone wants a

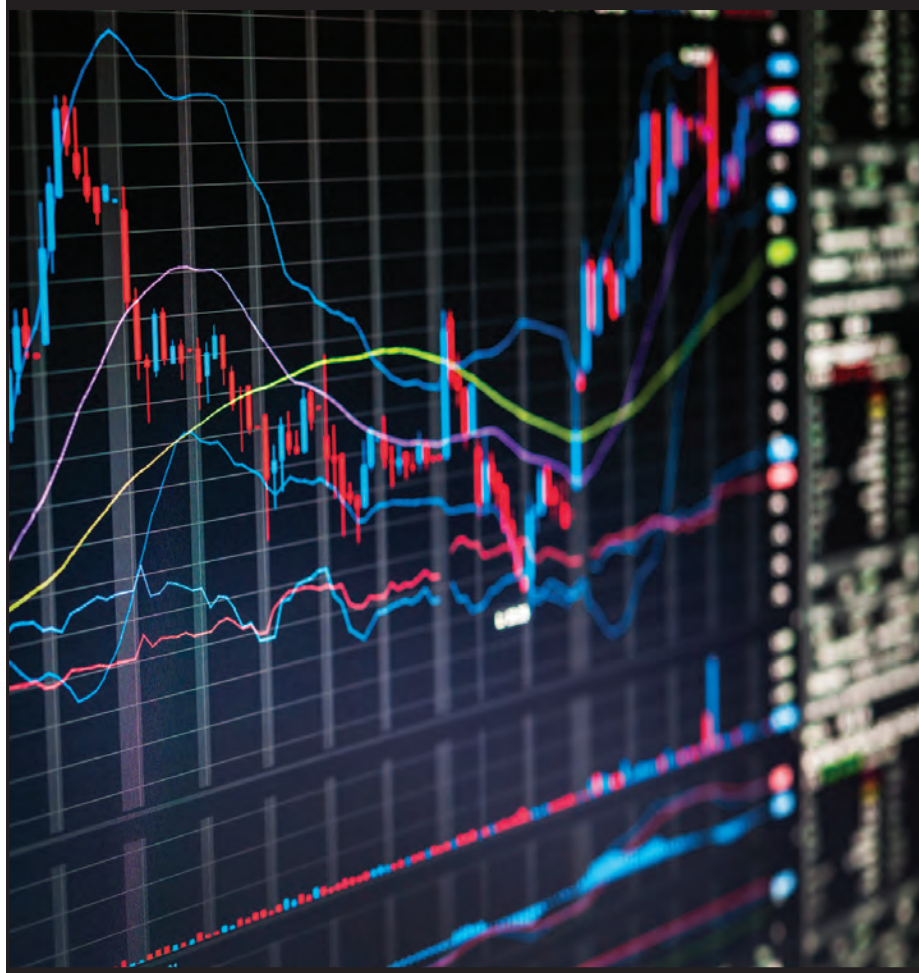
bowl of ice cream at midnight, we'll get it.” Mercy House, through its kitchen volunteers, typically provides three or four options for the main meals, and can make residents something else if they prefer.

“Our volunteers are excellent in the kitchen,” she says. “We do not resemble a medical facility. We are a home.”

After the new kitchen is up and running, PAC Construction will dismantle the old kitchen and convert that area into a prayer/meditation room, Cerra says.

Located in the former Saint Casimir's Church, the nonprofit Mercy House provides 24/7 care to terminally ill patients. The organization employs 25 people, including seven full time, and has more than 200 volunteers. ■

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## Greater Binghamton Chamber celebrates 2023 Building BC Award winners

BY JOURNAL STAFF  
news@cnybj.com

BINGHAMTON — The Greater Binghamton Chamber of Commerce awarded its 2023 Building BC Awards at its annual economic forecast event on Feb. 14.

This year's Building BC Innovative Award — which recognizes a product, project, or service that thinks outside the box — went to McIntosh Labs. Founded in 1951, the Binghamton company produces luxury home-audio products. Charlie Randall, McIntosh Labs president, accepted the award.

Pritchard Development Corporation won the Building BC Restorative Award, which honors a project that brings new life into an aging building. Brett Pritchard, company founder and president, accepted the award. Pritchard's company has worked since 2020 to revitalize properties at 33 S. Washington St. and 39 S. Washington St. in Binghamton.



PHOTO CREDIT: GREATER BINGHAMTON CHAMBER

Charlie Randall, president of McIntosh Labs, poses with the Building BC Innovative Award.

The Building BC Transformative Award recognizes a project that impacts the entire community and fosters growth around it. BAE Systems received the award for its work in innovating low-emission and zero-emission technology like the hybrid-electric buses that Broome County Transit currently uses and the battery electric buses it soon will deploy. Rob Dykema, North American transit accounts director at BAE Systems, accepted the award.

David and Karen Sobotka were the recipients of this year's Building BC Individual Award, which honors individuals whose investment positively impacts the quality of life and job growth in the community. The Sobotkas own the Binghamton Rumble Ponies baseball team and recently signed a 23-year lease agreement with the city. Upgrades at Mirabito Stadium are already visible, and Binghamton was recently ranked by Wallethub as the third-best small city for baseball in the nation.

For more information on this year's winners of the Building BC Awards, visit: <https://greaterbinghamtonchamber.com/congratulations-to-our-2023-building-bc-award-winners/> ■

# Rome Health unveils plans for four new operating rooms

BY TRACI DELORE  
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ROME — Rome Health will receive \$26 million in funding from the New York State Department of Health Statewide Health Care Facility Transformation Program III to support its construction of an addition to house new operating rooms to modernize the hospital's surgical services.

The hospital is building four new operating rooms to replace ones that have been in use for more than 57 years. The project will cost more than \$30 million and surgical services will continue throughout construction. Rome Health expects to begin construction in late 2023.

The new operating rooms are designed with the size and flexibility to accommodate continuous advancements in technology such as robotics and more complex surgical procedures, Rome Health said. The hospital's surgical volume increased 26 percent between 2020 and 2021 with the growth coming from general surgery, weight-loss surgery, and spine surgery.

"Modern facilities will allow Rome Health to meet our community's increased surgical needs, recruit and retain the best and brightest providers, and make Rome Health a healthcare destination in this specialty," Rome Health President/CEO AnneMarie Czyz said in a release.

She thanked state Sen. Joseph Griffo,



This concept rendering by King + King Architects LLP illustrates where Rome Health will construct a new addition for four new operating rooms with support from a \$26 million state grant to modernize surgical services.

RENDERING CREDIT: KING + KING ARCHITECTS VIA ROME HEALTH

Assemblywoman Marianne Buttenschon, Oneida County Executive Anthony J. Picente, Jr., Rome Mayor Jacki Izzo, and retired commissioner of the New York State Office of General Services RoAnn Destito for their assistance, advocating on

behalf of the hospital's funding application.

Rome Health, a nonprofit health-care system, provides services from primary to specialty care. It is an affiliate of St. Joseph's Health and an affiliated clinical site of New York Medical College. ■

# N.Y. manufacturing index rises but still shows contraction

General business-conditions index up 27 points to -5.8 in February

BY ERIC REINHARDT  
ereinhardt@cnybj.com

New orders declined modestly, and shipments held steady as the general business-conditions index of the Empire State Manufacturing Survey climbed 27 points in February to -5.8.

The index had fallen 22 points to -32.9 in January, representing its lowest level since mid-2020 and the fifth worst reading in the survey's history. The general business-conditions index is the monthly gauge on New York's manufacturing sector.

Despite improving from the prior month, the February reading — based on firms responding to the survey — indicates business activity "continued to decline" in New York, the Federal Reserve Bank of New York said in its Feb. 15 report.

A negative index number indicates a decline in the sector, while a positive reading shows expansion or growth in manufacturing activity.

The survey found 26 percent of respondents reported that conditions had improved over the month, while 32 percent said that conditions had worsened, the New York Fed said.

## Survey findings

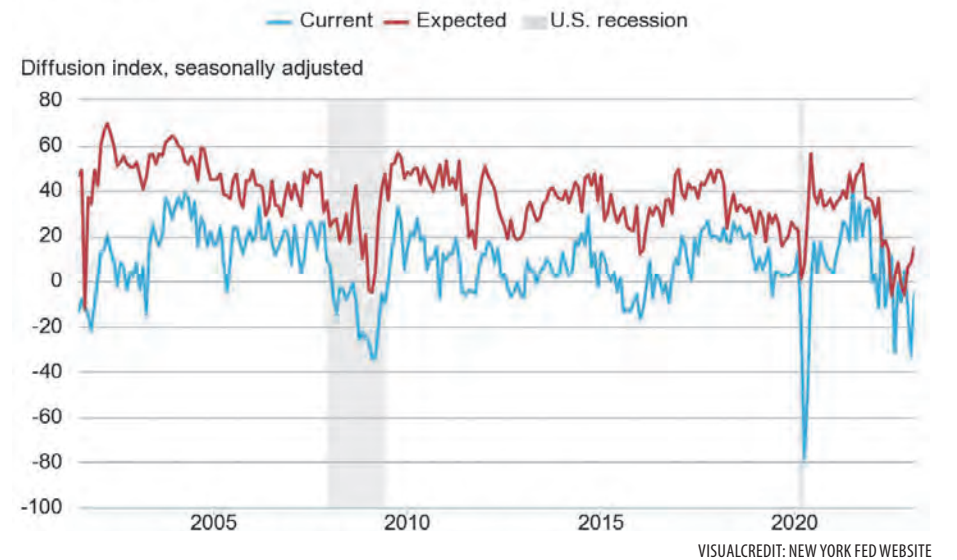
The New York new-orders index rose 23 points to -7.8, pointing to a small decline in orders, and the shipments index rose to 0.1, indicating that shipments held steady.

The unfilled-orders index came in at -9.2, a sign that unfilled orders "continued to decline," the New York Fed said. The delivery-times index fell 10 points to -9.2, its "first significant negative reading since before the pandemic," indicating that delivery times shortened.

The inventories index was little changed at 6.4, pointing to a small increase in inventories.

The index for number of employees fell to -6.6, its first negative reading in more than two years, indicating that employment levels declined for the first time since early in the pandemic, the New York Fed said.

## General Business Conditions



VISUALCREDIT: NEW YORK FED WEBSITE

The average-workweek index remained negative at -12.1, indicating that hours worked "shrank for a third consecutive month."

Input prices and selling prices increased at a faster pace than last month: the prices-paid index rose 12 points to 45.0, and the prices-received index climbed 10 points to 28.4.

The index for future business conditions rose 7 points to 14.7, suggesting that firms expect "some improvement" over the next six months. New orders and shipments are expected to rise somewhat,

and delivery times are expected to shorten further.

Employment is not expected to increase in the months ahead, the New York Fed said.

The capital-spending index edged down to 18.3, and the technology-spending index fell to 10.1.

The New York Fed distributes the Empire State Manufacturing Survey on the first day of each month to the same pool of about 200 manufacturing executives in New York. On average, about 100 executives return responses. ■

# Mohawk Valley Brownfields Developer Summit set for April

BY JOURNAL STAFF  
news@cnybj.com

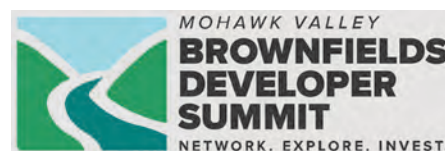
HERKIMER — The second annual Mohawk Valley Brownfields Developer Summit, set for April 25-26 at Herkimer County Community College, continues the collaborative efforts between economic-development agencies across the six counties of the Mohawk Valley and Mohawk Valley Economic Development District, Inc. (MVEDD).

The event provides developers an

in-person chance to network, explore, and invest in the Mohawk Valley.

"The summit provides an opportunity to connect brownfield developers with local economic leaders who have sites ready for remediation to push economic growth in the region," Stephen Smith, MVEDD executive director, said in a release.

The region has unique development opportunities. It received Downtown Revitalization Initiatives (DRI) and Brownfield Opportunity Area (BOA)



awards for Herkimer, Amsterdam, Gloversville, Little Falls, Rome, and Utica. Iliion received a Restore NY grant.

Area economic leaders are focusing on preparing sites for industrial, commercial, residential, and infill development, especially in light of the passing of

the CHIPS and Science Act and investments in the semiconductor industry in the region.

Event speakers will spotlight the benefits of investing in the Mohawk Valley area. Experts from the public and private sectors will discuss the region's needs, redevelopment opportunities, and available financial incentives. Summit organizers will showcase sites that are prioritized for redevelopment.

To register for the event and view prioritized sites, visit [www.mvedd.org](http://www.mvedd.org). ■

# Upstate Medical, Crouse collaborate instead of merging

BY ERIC REINHARDT  
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SYRACUSE — SUNY Upstate Medical University and Crouse Health will move forward under an affiliation agreement after Upstate said the plan to acquire its neighboring health system is “impractical at this time.”

Upstate and Crouse on Feb. 16 announced they will withdraw the current certificate of need (CON) and the certificate of public advantage (COPA) applications they had filed with the New York State Department of Health (NYSDOH) in connection with Upstate’s acquisition proposal.

It was 10 months ago that Upstate Medical University had first announced plans to acquire Crouse Health.

Both Upstate and Crouse Health say they still believe that combining the two hospitals would offer “significant opportunities” in terms of enhanced care delivery; increased access to patient care, including care with

limited availability in the region; and would “markedly increase” clinical-training opportunities for medical students and other health professionals enrolled at Upstate Medical University.

“However, at this time, withdrawing the CON and COPA is appropriate,” the organizations said, due to the business and operating environment they face.

“This is not the outcome we anticipated when we started down this road, but it is the prudent decision at this time and is a result of the economic and operational headwinds health care is facing, not just here in Syracuse, but nationwide,” Dr. Mantosh Dewan, president of Upstate Medical University, said in the statement. “Should circumstances sufficiently change moving forward, we will consider revising and resubmitting applications for a CON and COPA that would authorize Crouse Health to become a division of SUNY Upstate Medical University. In the meantime we look forward to



PHOTO CREDIT: ZOFIADVERTISING.COM

SUNY Upstate Medical University on Feb. 16 said its plan to acquire Crouse Health is “impractical at this time” and instead has entered into an affiliation agreement with Crouse as the two organizations address issues that hamper the acquisition plan.

working with Crouse under the affiliation agreement.”

Last fall, federal antitrust regulators signaled opposition to the Upstate-Crouse merger.

The staff of the Federal Trade Commission (FTC) in October said it believes Upstate Medical University’s proposed acquisition of Crouse Health “would likely lead to higher health care costs, lower quality and less access to care, and depressed wages for area hospital workers.”

FTC staff submitted a comment to NYSDOH opposing a request by Upstate and Crouse to grant a COPA, which could shield the merger from antitrust laws, per

the FTC’s Oct. 14 announcement.

### Affiliation details

Upstate Medical University and Crouse Health said their strategic affiliation agreement will focus on opportunities to streamline care, reduce costs, and continue to support their joint commitment to providing high-quality, affordable, and accessible health care. Both institutions will continue to operate as separate and independent legal entities governed as they are today. The affiliation will provide a structure for joint initiatives on key patient services, educational programs for health-care providers and provide a plat-

form for future initiatives, Upstate and Crouse said.

“Crouse Health’s mission is to provide the best in patient care and promote community health. We believe this is best accomplished in partnership with Upstate Medical University. Our goal is to utilize the affiliation agreement as an important framework for collaborating for the benefit of the community,” Patrick Mannion, chair of the Crouse Health board of directors, said in a statement. “Crouse remains well positioned and committed to providing vital services to our community with the support of our dedicated medical staff and employees.” ■

## Family Planning of South CNY opens in Cortland

BY JOURNAL STAFF  
news@cnybj.com

CORTLAND — Family Planning of South Central New York announced that it opened a new “state-of-the-art” medical center on Feb. 15 in Cortland.

The center, which is Family Planning’s sixth in central New York, is located within the Family & Children’s Counseling Services facility at 165 Main St. in the city’s downtown.

Operating four days a week, the new clinic offers a full range of urgent and non-urgent gynecological and reproductive health-care services including birth control, annual exams, UTI testing and treatment, cancer screenings, STI testing and treatment, and rapid HIV and Hepatitis C testing. Clinic hours are Monday, Wednesday, and Friday from 9 a.m.-5 p.m. and Thursday from 10 a.m.-6 p.m.

The new Cortland clinic offers same day and next-day appointments as well as virtual phone and video visits. New and returning Family Planning patients may book via phone at (607) 250-9004, online at fpscopy.org, or by walking in during normal business hours.

Cortland County is now the fifth county in Family Planning’s service area, joining Broome, Chenango, Delaware, and Otsego counties.

Family Planning of South Central New York provides reproductive health care and education in Binghamton, Cortland, Oneonta, Norwich, Sidney, and Walton. Medical services are provided on a sliding-fee scale with both private insurance and Medicaid welcome. ■



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SPECIAL REPORT:

# LAW/ACCOUNTING/TAXES



The Marrone Law Firm of Syracuse has completed its acquisition of the McMahon Law Firm of Camillus. Steve McMahon (left) is now retired. Anthony Marrone (right) is the founder and CEO of the Marrone Law Firm, a boutique firm focusing on the areas of elder law, Medicare, and estate planning.

PHOTO CREDIT: MARRONE LAW FIRM WEBSITE

## McMahon Law Firm acquired by Marrone Law Firm

Long-time attorney Steve McMahon retired

BY ERIC REINHARDT  
ereinhardt@cnybj.com

SYRACUSE — A few weeks into the new year, Marrone Law Firm, P.C. of Syracuse finalized its deal to acquire the McMahon Law Firm of Camillus.

Long-time attorney Steve McMahon

decided to retire after nearly five decades of practice, the Marrone firm said in a Jan. 30 release.

The combination became official in late January, Chris Kirkegaard, COO of the Marrone Law Firm, tells CNYBJ in an email.

Both firms are about the same size, and the Marrone firm now has two attorneys and six staff members, according to Kirkegaard. He noted that operations at the McMahon Law office at 3 Henry Beach Drive in Camillus have “wound down,” which was part of the transition

plan.

The Marrone Law Firm is now servicing McMahon Law clients from its office at 506 E. Washington St. in Syracuse, he tells CNYBJ.

The Marrone Law Firm — led by founder and CEO Anthony Marrone — is a boutique firm with offices in Syracuse and Watertown, which provides legal services in the areas of elder law, Medicaid, and estate planning.

“Steve McMahon has been a pillar of the legal profession in the Central New York area for many years,” Marrone

said. “We are honored to have him entrust his firm and its clients to The Marrone Law Firm. We are confident that our team of experienced attorneys and support staff will continue to provide the highest quality of service and representation.”

McMahon expressed his confidence in the Marrone Law Firm.

“I have full faith in Anthony and his team to carry on the legacy of The McMahon Law Firm. I am sure that their skill and expertise will be of great value to the firm’s clients,” McMahon said. ■

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# FTC seeking comment on rule to ban noncompete clauses

BY TRACI DELORE  
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The Federal Trade Commission (FTC) is taking public comments through March 20 on a proposed rule to ban noncompete clauses, which it claims hurt workers and harm competition.



Lanouette

At the same time, such clauses can benefit employers, helping them protect client lists or trade secrets when employees leave, says Dawn Lanouette, a labor attorney with Hinman, Howard & Kattell, LLP in Binghamton.

“A well-written noncompete is designed to protect an employer,” she says, adding that noncompetes are the only way many employers feel comfortable sharing sensitive information with employees. But the reality is that many employers use them in a way that prohibits a former employee

from working for anyone else, she notes.

That’s where the FTC comes in. The commission proposed in January to ban employers from imposing noncompetes, saying the ruling could increase wages by nearly \$300 billion per year and expand the career opportunities for about 30 million people.

“The freedom to change jobs is core to economic liberty and to a competitive, thriving economy,” FTC Chair Lina M. Khan said in a Jan. 5 release. “Noncompetes block workers from freely switching jobs, depriving them of higher wages and better working conditions, and depriving businesses of a talent pool that they need to build and expand.”

New York does currently enforce noncompetes, Lanouette says, but employers need to back them up with evidence of protected interests. They have to be reasonable in scope, both geographically and in length of time, she adds.

For example, if a Broome County soft-

ware sales engineer had a noncompete saying she couldn’t work for another software company for two years within a 50-mile radius, her options would boil down to trying to fight the noncompete in court, changing careers, or moving, Lanouette says. That engineer might have a good case in court due to the restrictive nature of the noncompete.

“I think there are some legitimate concerns in how noncompetes are used,” Lanouette says. Employers can use other tools such as non-disclosure or non-solicitation agreements, that prohibit former employees from sharing sensitive information or soliciting customers and/or employees from their former employer.

The FTC’s rule would make it illegal for an employer to enter into or attempt to enter into a noncompete with an employee, maintain a noncompete, or represent to a worker — under certain circumstances — that the worker is subject to a noncompete.

The rule would apply to independent contractors, as well as any paid or unpaid employee and would require employers to rescind existing noncompetes and inform workers they are no longer in effect.

The change would not apply to other types of employment restrictions such as non-disclosure agreements, as long as they are not so broad in scope that they function as noncompetes.

As of press time, the FTC received more than 5,300 public comments on the proposed rule. Once the FTC has reviewed and responded to comments, it can make any modifications it deems necessary to the rule.

Occasionally, Lanouette says, the FTC will withdraw a proposed rule, “but I don’t see that happening here.”

She suspects when the new rule is formally published, the FTC will immediately be sued in response. Litigation could pause the rule while the issue is hashed out in court. ■

# DiNapoli issues report calling for state debt reform

BY ADAM ROMBEL  
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ALBANY — New York State Comptroller Thomas P. DiNapoli recently released a report calling attention to the state’s high debt levels and recommending reforms to tackle the problem.

He says the state has one of the nation’s highest debt levels, primarily because “measures to restrict the excessive use of debt have been circumvented over the years in state budgets.” Since the Debt Reform Act was passed in 2000, state-supported debt outstanding increased by \$25 billion. The state Division of the Budget projects that over the next five years, this debt will increase by \$26 billion, or 42 percent, from \$61.9 billion in state fiscal year (SFY) 2021-22 to \$88 billion in SFY 2026-27.

The DiNapoli report identifies policy and fiscal weaknesses that “have allowed state debt to grow to troubling levels and offers a roadmap for state debt reform to improve debt affordability and protect New York’s fiscal health.” His office projects that debt service will consume an increasing share of state operating-funds spending over the next five years, growing from 5.4 percent to 5.9 percent. This reduces flexibility in the operating budget and leaves fewer resources available for other priorities and programs, the comptroller contends.

“New York state has a history of misusing borrowing to pay for short-term needs while a backlog of long-term infrastructure projects languishes,” DiNapoli said. “Caps and other restrictions on debt set in statute have not worked to rein in our debt or stop inappropriate borrowing practices. New York needs comprehensive and binding debt reform to ensure more affordable borrowing levels, more responsible debt decisions, and greater accountability to the public.”

The state comptroller recommends the following debt-reform measures:

**Establish comprehensive, binding**

**debt limits.** Meaningful debt reform needs to be addressed through a binding constitutional amendment to impose lim-



## ASK THE EXPERT

### Employers Should Regularly Audit Their Employees’ Completed (or Corrected) I-9 Forms

Michael L. Dodd, Esq.  
Ferrara Fiorenza PC

A recent U.S. Dept. of Justice (DOJ) enforcement case highlights the importance of all employers having properly completed – and when necessary, properly corrected – I-9 Employment Eligibility Verification forms for all their employees. Failure to do so can lead to exorbitant fines.

The I-9 Form must be completed by the employee and the employer to demonstrate that the employee is legally authorized to work in the United States. This process entails the employee producing documents that establish both their identity and authorization to work. The employer must review the documents and complete the form within three days of an employee beginning work.

In the DOJ case, a staffing company was found to have improperly completed and/or altered I-9 forms for its employees. Specifically, the Immigration and Customs Enforcement (ICE) agency found more than 1000 I-9 forms with basic mistakes, including: errant checks in certain boxes; lack of required signatures; forms that were not completed within the three-day timeframe; and forms in which the employer had tried to backdate information to make it appear as though it had been completed properly in the first place. The staffing agency was fined approximately \$1.5 million for these mistakes.

This should serve as a cautionary tale emphasizing the importance of: 1) having protocols for the timely completion of I-9s; 2) having staff members familiar and knowledgeable with the completion and retention of I-9 forms; and 3) self-auditing existing forms and correcting any errors in a clear and transparent manner.



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New York Comptroller Thomas DiNapoli

its on all existing and future state debt. The calculation should be based on a rolling 10-year average of personal-income growth, which will provide enhanced stability and predictability for capital and debt-financing plans.

**Provide accountability to voters.** State debt limits should be subject to voter approval, and all state debt should be required to be issued by the state comptroller. “This would isolate long-term liabilities and their associated costs from the temptations of annual budget-cycle gimmicks and prevent short-sighted solutions for near-term budget relief,” DiNapoli contends.

**Establish responsible and sustainable practices.** All state debt should be required to be issued with a level or declining debt-service structure, be limited to a final maturity of 30 years or less, and must begin to be repaid within one year. The use of state debt should be precluded from solely benefiting private enterprise.

**Give flexibility in times of emergency.** The constitution’s emergency contingencies should be updated to account for the potential crises of the modern era, while establishing boundaries around such possible uses.

DiNapoli’s full report on state debt reform is available at: <https://www.osc.state.ny.us/files/reports/pdf/roadmap-for-state-debt-reform.pdf> ■



## Fischman joins Barclay Damon as associate attorney

SYRACUSE — Barclay Damon LLP on Feb. 16 announced that Menachem Fischman has joined the law firm's corporate practice area as an associate attorney.



Fischman

His primary office is at the firm's headquarters in Syracuse.

Fischman represents startups and established businesses in corporate, commercial, and investment transactions and provides general counsel to companies, entrepreneurs, and investors. He has experience representing clients in a range of industries in various types of domestic and cross-border equity and debt financings.

Barclay Damon says it has nearly 300 lawyers firmwide in offices located across the Northeast in the United States and Toronto, Ontario. ■

## Harris Beach elects Syracuse attorney, Roy, as partner

SYRACUSE — Harris Beach PLLC announced it has elected attorney Brian Roy as a partner in the law firm.



Roy

Roy focuses his practice on financial restructuring, bankruptcy, and creditors' rights. Working from the firm's Syracuse office, he represents creditors and debtors in bankruptcy cases across the country, according to a Harris Beach

news release. Roy helps borrowers and lenders in pre-litigation and pre-bankruptcy financial workouts and insolvency matters, and develops and implements collection and litigation strategies. He also has extensive experience in handling Chapter 7, 11, 12, and 13 bankruptcy cases, as well as commercial litigation in New York state and federal courts.

Founded in 1856, Harris Beach and its subsidiaries provide legal and professional services to clients across New York state, as well as nationally and internationally. The law firm's more than 210 lawyers and consultants practice from offices throughout New York state in Albany, Buffalo, Ithaca, Long Island, New York City, Rochester, Saratoga Springs, Syracuse, and White Plains. The firm also has locations in Washington, D.C.; New Haven, Connecticut; and Newark, New Jersey. ■

## Bowers enters Rochester market with acquisition

BY ERIC REINHARDT  
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SYRACUSE — Syracuse-based Bowers & Company CPAs, PLLC has expanded its footprint into the Rochester marketplace.

The accounting firm has acquired Robinson & Gordon Certified Public Accountants, P.C. of Rochester in a deal that became effective Jan. 1, per its Jan. 23 announcement.

The two firms did not disclose financial terms of their agreement.

Bowers & Company CPAs — which provides tax, audit, and client accounting and advisory services — is headquartered at 120 Madison St. (Equitable Tower II) in Syracuse. The firm also operates an office at 1120 Commerce



Park Drive East in Watertown.

Mark Robinson, CPA and Leslie Gordon, CPA founded their Rochester accounting practice 25 years ago.

"Joining Bowers will allow us to expand our operational capacity, along with providing additional resources to assist our current and future clients... Although on January 1, 2023, our name was updated to Bowers, Leslie and I will remain stationed at the office, as

Partners, supporting our clients and our team as we enter a new era," Mark Robinson said in a news release.

The acquisition did not represent a succession plan for Robinson and Gordon, the Bowers firm tells CNYBJ in an email. Besides Robinson and Gordon, the Rochester firm employed four accountants and one administrative assistant when the deal was finalized, Bowers added.

Launched in 1977, Bowers & Company has grown from a firm of less than 10 employees to its current size of 120 employees, including the new Rochester office. The accounting firm also has 22 spring interns getting learning experience during the "busy season," a spokesperson tells CNYBJ. ■

## New Dermody, Burke & Brown CEO had been the firm's longtime COO

BY ERIC REINHARDT  
ereinhardt@cnybj.com

SYRACUSE — Dermody, Burke & Brown, CPAs, LLC started the new year with a new CEO leading the Syracuse-based accounting firm.

Carolyn Sturick had been the firm's COO for the past 13 years. She succeeds Madelyn Hornstein, who has served as the firm's CEO since 2010.

As CEO, Sturick will focus on strategies to ensure continued growth, client success, and staff development, the firm said in its Jan. 18 announcement.

Sturick says she's "looking forward" to leading Dermody, Burke & Brown as CEO.

"I am confident in our talented team of employees here at Dermody, Burke & Brown and I am so honored to represent them," Sturick said. "Our top priority is and will continue to be our clients and helping them achieve their goals."

Dermody, Burke & Brown has 81 employees, including 35 certified public accountants (CPAs), the firm tells CNYBJ.

Hornstein called it an "honor" to serve as the accounting firm's CEO for more than a decade.

"With my impending retirement at



PHOTO CREDIT: DERMODY, BURKE & BROWN

Madelyn Hornstein, former CEO of Dermody, Burke & Brown, CPAs, LLC.

the end of 2023, it is important for the firm, our clients, and our staff to have a new leader in place to ensure a smooth transition," Hornstein said. "Carolyn has been with the firm for over 33 years and in a leadership position for over 13 years. She has the respect of her clients and our staff. She is the perfect person to take over this position and I have no doubt will lead with integrity and continue to help our clients achieve success."

Hornstein will continue to serve as



PHOTO CREDIT: DERMODY, BURKE & BROWN

Carolyn Sturick is the new CEO of Syracuse-based Dermody, Burke & Brown, succeeding Madelyn Hornstein, who plans to retire at the end of 2023.

a partner and support the new leadership team through 2023, the firm says.

Dermody, Burke & Brown has been serving the Central New York business community since 1956. With offices in Syracuse, Auburn, New Hartford, and Rome, Dermody Burke & Brown describes itself as "one of the largest independently locally owned accounting and business advisory firms in Central New York." ■

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# New York law to prevent retaliation against lawful absences takes effect

BY TRACI DELORE  
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ALBANY, N.Y. — A new state law that protects workers from retaliation against lawful absences from work went into effect Feb. 21.

The law (Senate Bill S1958A and Assembly Bill A8092B) was signed last November by Gov. Kathy Hochul. It clarifies that it's illegal for employers to threaten, penalize, discriminate, or retaliate against employees for using absences protected under federal, state, or local law including time off covered by the New

York State Paid Family Leave and New York State Paid Sick Leave.

"Employees should not have to fear for their jobs when taking legally protected time away from work," New York State Department of Labor Commissioner Roberta Reardon said in a release. "This new law reassures our workforce that we value their work and their well-being."

Under the new statute, employers are specifically prohibited from assigning or deducting points under an absence-control policy when an employee uses legally protected absences. Those absences can include sickness, disability, pregnancy, caregiving

obligations, domestic-violence leave, jury duty, voting leave, and blood-donor leave.

Employers who violate this law can face penalties of up to \$10,000 for initial violations and up to \$20,000 for subsequent violations. Impacted employees may also be eligible to receive back pay and damages. Employers are also prohibited from retaliating against employees who assert their rights under the state labor law. Forms of retaliation may include alteration of work schedule, pay reduction, disciplinary action, or assignment to unfavorable duties.

In 2022, the Division of Labor Standards investigated more than 5,500 reports from



PHOTO CREDIT: NYS DEPARTMENT OF LABOR WEBSITE  
Roberta Reardon, commissioner of the New York State Department of Labor

workers of labor violations related to COVID-19 and New York State Paid Sick Leave.

More information about the new law is available at <https://dol.ny.gov/retaliation>.

## Ask Rusty: About Social Security's "First Year Rule"

"Nevertheless, the first-year rule offers some latitude on your earnings."

*Dear Rusty:* I'm considering filing for my Social Security (SS) at age 64 in February, before my full retirement age of 66 years and 10 months. I'm working full time and would like to continue earning until I meet



RUSSELL GLOOR  
Viewpoint

the \$21,240 limit for this year. When does the \$21,240 limit go into effect? Does it start after receiving my first SS benefit deposit? Or does Social Security go by my year-to-date earnings starting on Jan. 1?

If I file in February and it takes 90 days to receive my first SS deposit,

and at that point my year-to-date earnings are \$18,500, can I continue to work until I earn the balance of the \$21,240 (\$2,740) and then stop working? Or do they only count the earnings after I receive the first benefit payment? I know that for anything earned over \$21,240 I'll need to repay \$1 for every \$2 over the limit.

*Signed: Ready to Retire*

*Dear Ready to Retire:* Since you haven't yet reached your full retirement age (FRA), if you claim now and are work-

ing, things will work somewhat differently during your first year collecting benefits.

If you claim for your benefits to start in February, only your earnings starting in February count toward the earnings limit. But during your first calendar year, once your benefits start, you'll be subject to a monthly earnings limit of \$1,770 and, if that is exceeded in any month (February through December), you won't be eligible for benefits for that month. That means that the Social Security Administration (SSA) could withhold your entire monthly amount for any 2023 month after January that exceeds the monthly limit. This is part of Social Security's "first year rule," which applies only during your first calendar year collecting. If, instead, you claim for your benefits to start in March, then the monthly limit will apply from March thru December. Remember, it's not when your payment is received that counts; it's when your benefits start (the SSA pays benefits in the month following the month earned). Beginning in 2024 only the annual limit would apply.

Nevertheless, the first-year rule offers some latitude on your earnings. If the penalty for exceeding the annual earnings limit (\$21,240 for 2023) is less than

the penalty which results from using the monthly limit, the SSA will use the annual limit and assess the smaller penalty amount. So, if your annual (full year) 2023 earnings are less than \$21,240, no penalty will be assessed, or if you only exceed the annual limit by a small amount, you'll be assessed a penalty of \$1 for every \$2 you are over the limit. But if your annual earnings are substantially more than the 2023 limit, the SSA may deem you temporarily ineligible to get benefits. When you complete your application there will be a section asking you to tell the agency about this year's earnings as well as what you expect next year's earnings to be. From that, the SSA will decide whether you are currently eligible to collect benefits.

So, if your goal is to work only to the point that no penalty will be assessed, you can work until your 2023 earnings reach \$21,240 (whenever that is). Or you could work even a little bit longer and simply take the penalty (half of what you exceed the annual limit by), in which case the SSA will simply withhold future benefits for enough months for it to recover what is owed for exceeding the limit. But if you continue working full time and will substantially exceed

the annual limit, it's likely the Social Security Administration will say you are temporarily ineligible to collect benefits (until your earnings are less or you reach your full retirement age when the earnings test no longer applies).

*Russell Gloor is a national Social Security advisor at the AMAC Foundation, the nonprofit arm of the Association of Mature American Citizens (AMAC). The 2.4-million-member AMAC says it is a senior advocacy organization. Send your questions to: [ssadvisor@amacfoundation.org](mailto:ssadvisor@amacfoundation.org).*

*Author's note:* This article is intended for information purposes only and does not represent legal or financial guidance. It presents the opinions and interpretations of the AMAC Foundation's staff, trained and accredited by the National Social Security Association (NSSA). The NSSA and the AMAC Foundation and its staff are not affiliated with or endorsed by the Social Security Administration or any other governmental entity.

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# Fust Charles Chambers names senior managers

BY JOURNAL STAFF  
news@cnybj.com

SYRACUSE — Fust Charles Chambers LLP, a certified public accounting (CPA) firm based in Syracuse, recently announced the promotion of two individuals to senior-manager roles.

Michael W. Hartwell, CPA has been elevated to senior tax manager. He joined the firm in 2015. Hartwell received his bachelor's degree and MBA in accounting from St. Bonaventure University.

Jeff T. Wenner, CPA has been promoted to senior audit manager. He joined the accounting firm in 2013. Wenner re-

ceived his bachelor's in accounting from Le Moyne College and his MBA in accounting from the University of Rochester.

Both senior managers will continue to service the firm's manufacturing, distribution, health care, not-for-profit, and other closely held business clients.

Fust Charles Chambers, located at 220

S. Warren St., employs more than 80

professionals who provide accounting, tax, and business-advisory services to the business and health care community in New York. ■



Hartwell



Wenner

## Onondaga County audit finds more than \$420K in unpaid room-occupancy taxes

BY ERIC REINHARDT  
ereinhardt@cnybj.com

SYRACUSE — A group of Onondaga County hotels owes the county a total of more than \$420,000 from the hotel and motel room-occupancy tax.



Masterpole

The office of Onondaga County Comptroller Martin Masterpole performed the audit. The report covered 50 hotels and motels for the period 2019 through 2022, per the Feb. 9 announcement.

The Office of the Comptroller examined tax returns totaling \$9.1 million in room-occupancy tax (ROT), based on \$173 million of reported gross revenue. Audited property management records indicated these same returns should have identified \$177 million in gross revenue with the result being \$9.4 million in ROT due to the county.

The 50 ROT audits conducted and completed in 2022 found 47 operators non-compliant with one or more of the audit criteria following relevant laws, regulations, contracts, standards, measures, expected performance, defined business practices and benchmarks against which performance is compared or evaluated. As a result, the audits found \$421,837 (including penalties and interest) in additional revenue for the benefit of the taxpayers of Onondaga County, the comptroller said.

That included \$307,065 in under-reported revenue and an additional \$117,827 in uncollected penalties and interest. The report didn't name any specific hotel operator that owed the county more tax money.

The audit report indicates the major areas in which operators weren't compliant included not submitting collected ROT to the county; lack of documentation to support guest's tax-exempt status; inaccurately completing the ROT quarterly returns; not increasing the ROT rate to 7 percent to comply with Local Law No. 1-2021; not reconciling internal reports, such as exempt guest stay reports to accounting reports; not charging ROT against cot fee or roll-away bed revenue; and not charging ROT against pet-fee revenue.

The Onondaga County Hotel Room Occupancy Tax (ROT) Law permits the county to collect a 7 percent room-rental tax on the per-diem rental charge, per Masterpole's office.

"The audits performed by my staff

continue to find significant underreported revenue for the benefit of Onondaga County taxpayers, Masterpole said.

The Office of the Comptroller discusses all audit findings with the management of the hotel/ motel prior to written notification of the audit results, per the report. ■

## Governor Hochul Vetoes Changes to Wrongful-Death Law

On Jan. 31, 2023, New York Gov. Kathy Hochul vetoed a bill designed to dramatically overhaul the state's wrongful-death statute by permitting the family members of wrongful-death victims to recover for emotional distress.

Under the current law, economic recovery for wrongful-death claims is primarily limited to the lost earning potential of the deceased individual. The Grieving Families Act (Senate Bill S74A) would have changed this by allowing

the additional recovery of emotional and non-economic damages. Specifically, the bill would have allowed monetary damages for "grief or anguish caused by the decedent's death, and for any disorder caused by such grief or anguish;" "loss of love, society, protection, comfort, companionship, and consortium resulting from the decedent's death;" and "loss of nurture, guidance, counsel, advice, training, and education resulting from the decedent's death." Historically, the estates of wrongful-death victims have been strictly forbidden from recovering these types of damages, and the proposed bill would have drastically increased the potential value of wrongful-death lawsuits.

Other notable changes in the bill included an extension on the limitations period within which a deceased individual's estate could seek to recover for wrongful death and an expansion of the class of persons able to recover on a wrongful-death claim. The bill would have extended the statute of limitations from the current two-year limitations period to three and a half years. The legislation also would have permitted all "close family members" to recover on a wrongful-death claim. The proposed legislation left it up to the finder of fact to determine who qualified as a close family member. Under the current law, only specified persons are permitted to recover on a claim.

In an op-ed explaining her veto, Gov. Hochul lauded the goals of the Grieving Families Act, but expressed concerns over potential unintended economic consequences. The governor specifically noted that the bill, as proposed, could have driven up health-insurance premiums and added significant costs to many sectors of the economy, noting hospitals in particular. As a proposed compromise, Hochul suggested implementing a version of the bill that exempted medical-malpractice claims.

Given the broad bipartisan support for the bill, the New York Legislature is expected to bring another version to Gov. Hochul's desk in 2023. ■

*Jackson K. Somes is an associate attorney in the Rochester office of Syracuse-based Bond, Schoeneck & King PLLC. He concentrates his practice area on commercial litigation matters, issues involving school law and defending medical-malpractice lawsuits. Contact Somes at jsomes@bsk.com.*



JACKSON K. SOMES  
Viewpoint

### ASK THE EXPERT

#### Major Changes to Research and Experimental Expenditures



Brian J. Potter, CPA, CDA  
Tax Partner, Dannible & McKee, LLP

To the dismay of many, the requirement to capitalize research and experimental (R&E) expenses, also referred to as research and development (R&D) expenses, under Internal Revenue Code Section 174 was not deferred in a 2022 year-end tax bill as many expected. This law change has far-reaching implications for U.S. businesses and innovation.

#### What Changed?

Prior to 2022, businesses had the option to either deduct their R&E expenses in the year they occurred or opt to capitalize and amortize these costs if more beneficial to the business. Additionally, the R&E costs could also generate tax credits.

The Tax Cuts and Jobs Act of 2017 (TCJA) made a significant change to Section 174 which went into effect for tax years beginning after December 31, 2021. Beginning with the 2022 calendar year, instead of deducting the R&E expenses in the year incurred, businesses must capitalize and amortize these costs.

The revised Section 174 rules for 2022 will require businesses to recover the capitalized expenditures ratably over 5 years beginning with the midpoint of the taxable year in which the expenditures are paid or incurred (a half-year of amortization will be allowed in the year incurred). If the expenditures are attributable to foreign research, the 5-year recovery period is extended to 15 years for the foreign research costs.

The TCJA also specifically added software development to the definition of R&E expenditures under Section 174. As a result,

all software development costs must now be capitalized, regardless of whether the software is intended for internal or external use.

Under the TCJA changes, businesses must also continue to capitalize and amortize the R&E expenditures regardless of the "success" or outcome of the R&D project. This includes abandoned projects.

#### How Is the Research Tax Credit Affected?

If there is any consolation, the federal credit for increasing research activities (R&D tax credit) under Section 41 is not directly impacted by the Section 174 capitalization requirement. The TCJA amended Section 41 to define "qualified research" as research "with respect to which expenditures may be treated as specified research or experimental expenditures under Section 174." This change essentially meant that for purposes of the R&D tax credit, the research expenditures were still the Section 174 R&E expenses paid or incurred during the tax year.

#### What's Next?

There's still some hope that Congress will address this problem soon and restore full R&E expensing with retroactive effect back to January 1, 2022. However, hope is quickly fading as we approach the major tax deadlines in March and April, and Congress has not signaled an intention to take up the issue. Consequently, taxpayers are left with uncertainty and, in many instances, the prospect of a substantially higher tax bill this year. Speak with a tax professional to see how this will impact you.

## TAX PREPARERS

### Ranked by No. of CNY Tax Preparers

Rank	Name Address Phone/Website	CNY: Tax Preparers CPAs Employees	Returns Prepared for 2022	Services	Key Local Executives	Year Estab.
1.	<b>The Bonadio Group</b> 432 N. Franklin St., Suite 60 Syracuse, NY 13204 (315) 476-4004/bonadio.com	94 40 123	3,956	financial-statement audit and accounting services, information risk-management/cybersecurity, internal audit, tax preparation, accounting software installation/support, cost-segregation studies, business valuation, forensic accounting, mergers and acquisitions, management consulting, bookkeeping, wealth management	Bruce Zicari II, Managing Partner & CEO Kristen Gill Clark, Syracuse Managing Partner Richard Zweifel, Utica Managing Partner	1978
2.	<b>Bowers &amp; Company CPAs, PLLC</b> 120 Madison St., Suite 1700 Syracuse, NY 13202 (315) 234-1100/bcp LLC.com	71 60 105	6,250	auditing, tax planning, estate planning, succession planning, mergers & acquisitions, family business, manufacturing, business valuation	Michael G. D'Avirro, Co-CEO Carl I. Austin, Co-CEO	2004
3.	<b>Dermoddy, Burke &amp; Brown, CPAs, LLC</b> 443 N. Franklin St. Syracuse, NY 13204 (315) 471-9171/dbllc.com	70 37 85	4,421	accounting/taxation/audit services, business taxation, business valuations, custom accounting solutions, employee-benefit plan audits, family business services, fraud/forensic accounting & internal controls, litigation support, payroll services, QuickBooks/Quicken, retirement-plan design/administration, sales & use tax consulting, trusts & estates	Carolyn S. Sturick, Member, CEO Karen Matticio, CFO	1956
4.	<b>Dannible &amp; McKee, LLP</b> DM Financial Plaza Syracuse, NY 13202 (315) 472-9127/dmcpas.com	41 58 108	2,800	accounting, tax and audit services, business valuation, forensic accounting, ownership transition planning, litigation support, federal acquisition regulation overhead-rate audits, Security Operations Center services, estate planning, bankruptcy and trust accounting, employee benefit plan audits, internal audits, bookkeeping	Christopher Didio, Managing Partner Victor W. Vaccaro, Jr., Partner-in-Charge of Assurance Services Nicholas L. Shires, Partner-in-Charge of Tax Services Joseph Chemotti, Partner, CFO Peggy J. Rowe, Partner-in-Charge of Accounting Services Jennifer G. Whalen, Marketing Director	1978
5.	<b>D'Arcangelo &amp; Co., LLP</b> 5000 Brittonfield Parkway East Syracuse, NY 13057 (315) 475-7213/darcangelo.cpa	40 34 71	NA	accounting, tax, auditing and assurance, business consulting, business valuations, and estates & trusts	Robert R. Ritz, Partner-in-Charge Jerome C. Burnham, Partner M. Louis Kruth, Partner Arthur Liberman, Partner Frank Squadrito, Jr., Partner Robert R. Ritz, Managing Partner	1950
6.	<b>DiMarco, Abiusi, &amp; Pascarella, CPAs, PC</b> 4 Clinton Square, Suite 104 Syracuse, NY 13202 (315) 475-6954/dimarcocpa.com	33 22 40	4,100	tax and audit services, low-income housing credits, real estate, construction, doctors & medical groups, forecast and projection, trusts and estates, partnerships & limited liability companies, business valuation & consulting	Leo N. Bonfardeci, Managing Shareholder	1956
7.	<b>Grossman St. Amour CPAs PLLC</b> 110 West Fayette St., Suite 900 Syracuse, NY 13202 (315) 424-1120/gscapcas.com	25 31 47	3,000	accounting, audit & attest, business formation/valuation, retirement & financial planning, eldercare services, fraud exam/deterrence, internal-control review, merger/acquisition & succession-planning, consulting, historic tax credits, peer review	Steven J. St. Amour, Managing Partner Adam E. Panek, Partner-in-Charge, Tax Services Linda Gabor, Partner-in-Charge, Audit Services	1957
8.	<b>Peters &amp; Associates, CPAs, P.C.</b> 731 James St. Syracuse, NY 13203 (315) 476-1616/peterscpas.com	24 7 26	3,500	accounting services, tax preparation for businesses, individuals, estates and trusts, payroll services, nonprofits, business startups/valuations, reviews, audits, compilations, college cost planning, Empire Zone consultations, financing assistance, forecasts & projections, investment advice, QuickBooks	Mark C. Peters, President	1985
9.	<b>Sciarabba Walker &amp; Co., LLP</b> 410 E. Upland Road Ithaca, NY 14850 (607) 272-5550/swcllp.com	21 15 47	2,430	audits, financial planning, tax services, accounting, international tax, high-tech, consulting, mergers & acquisitions, peer reviews, financial services for fraternities and sororities, outsourced accounting	David E. Iles, Managing Partner	1976
10.	<b>Fitzgerald, DePietro &amp; Wojnas, CPAs, P.C.</b> 291 Genesee St. Utica, NY 13501 (315) 724-2145/fdwcpa.net	19 12 23	1,800	estate planning, business valuations, retirement plan audits, litigation support, trust administration, succession planning, mergers and acquisitions	Michael J. DePietro, President	1920
11.	<b>Firley, Moran, Freer &amp; Eassa, CPA, P.C.</b> 125 East Jefferson St. Syracuse, NY 13202 (315) 472-7045/fmfecpa.com	16 51 87	1,884	audit, accounting, & tax services, business valuations, employee-benefit plan consulting, income-tax consulting, mergers and acquisitions, estate & financial planning, internal audit, financial-institution regulatory compliance, fraud, and forensic-accounting services	Daniel T. Gilhenny, Managing Partner Andrea LaBarge, Audit Partner Lead Jean R. Cole, Tax Partner Lead	1980
12.	<b>Insero &amp; Co. CPAs, LLP</b> 20 Thornwood Drive Ithaca, NY 14850 (607) 272-4444/inserocpa.com	14 20 49	5,000	corporate and family businesses, small business, governmental, nonprofit, business valuation, outsource internal audit, international tax, trusts & estates	Nancy Catarisano, Managing Partner John H. Dietershagen, Office Managing Partner	1973
	<b>Mondorf &amp; Fenwick, PLLC</b> 523 Columbia Drive Johnson City, NY 13790 (607) 797-4339/mfcpas.com	14 7 15	1,900	business valuation & litigation support, accounting, auditing, tax preparation & planning, consulting & advisory	John G. Mondorf, Partner William P. Fenwick, Partner Kirk Blackman, Partner	1985
14.	<b>Daley Lacombe &amp; Charette PC</b> 116 Fayette St. Manlius, NY 13104 (315) 692-4033/dlccpas.com	12 7 15	3,500	estate planning, audits of retirement plans, audits of nonprofits, retirement planning, tax preparation, financial statements, QuickBooks consulting	Jacqueline Charette, President	1955
15.	<b>Gustafson &amp; Wargo CPAs LLP</b> 3264 Seneca Turnpike Canastota, NY 13032 (315) 697-2345/gandwcpas.com	8 6 16	1,325	full-service accounting firm, providing tax and compliance services for individuals, businesses, and nonprofit agencies	T. Charles Chambers, Managing Partner Julie A. Steele, Partner Nancy A. Beadle, Partner, Utica Elizabeth A. Scully, Partner Ronald J. Wargo, Partner, Utica Barbara A. Devendorf, Partner	1977
16.	<b>Cuomo, Winters &amp; Schmidt, CPAs, PLLC</b> 6315 Fly Road Suite 108 East Syracuse, NY 13057 (315) 471-0465/cpacws.com	7 4 9	1,434	tax preparation, tax planning, and tax consulting for businesses, nonprofits, and individuals; compilations and reviews; audits for nonprofits and employee-benefit plans; full-service bookkeeping and QuickBooks support; business-valuation services including purchases and sales	Mark A. Schmidt, Partner Mark S. Strong, Partner	2015
17.	<b>Syracuse Wealth Management LLC</b> 8135 Soule Road Liverpool, NY 13090 (315) 925-5500/ syracusewealthmanagement.com	5 1 9	900	financial planning, personal & business tax preparation, accounting, bookkeeping, insurance, investment consulting, business startup, tax planning	Gary D. Lucas, Registered Principal, Partner Ronald J. Pratt, Jr., Partner	2001
18.	<b>D.K. Griffith &amp; Company</b> 2108 Genesee St. Utica, NY 13502 (315) 793-9354/dkgriffith.com	2 0 4	200	resolving tax problems, IRS & NY State tax notices, transferring assets into trusts, tax consulting, obtaining Tax ID numbers	David K. Griffith, President & CEO Kurt F. Gruenewald, Registered Financial Consultant Mallory Tine, Lead Customer Service	2006
19.	<b>Deyo &amp; Rabideau, CPAs PLLC</b> 345 Harry L Drive Johnson City, NY 13790 (607) 724-6784/ deyoandrabideaucpas.business.site	0 2 0	325	individual and business tax preparation, bookkeeping services and estate and trust tax returns and planning	Julie Anne Rabideau, Partner G. Russell Deyo, Partner	2011

## THE LIST

Research by Vance Marriner  
vmarriner@cnybj.com  
(315) 579-3911  
Twitter: @cnybjresearch

### UPCOMING LISTS:

**March 6**  
Economic-Development  
Agencies

**March 13**  
Coworking Spaces

### ABOUT THE LIST

Information was provided by representatives of listed organizations and their websites. Other groups may have been eligible but did not respond to our requests for information. Organizations had to complete the survey by the deadline to be included on the list. While *The Business Journal* strives to print accurate information, it is not possible to independently verify all data submitted. We reserve the right to edit entries or delete categories for space considerations.

Central New York includes Broome, Cayuga, Chemung, Chenango, Cortland, Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence, Seneca, Tioga, and Tompkins counties.

### NEED A COPY OF A LIST?

Electronic versions of all our lists, with additional fields of information, are available for purchase at our website: [cnybj.com/Lists-Research](http://cnybj.com/Lists-Research)

### WANT TO BE ON THE LIST?

If your company would like to be considered for next year's list, or another list, please email: [vmarriner@cnybj.com](mailto:vmarriner@cnybj.com)

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# New York's Medicaid Shuffle Will Devastate Localities

**A**s the New York State executive budget proposal inches closer to a final product, its insufficiencies and impacts become clearer. One area of especially great concern is Gov. Kathy Hochul's plan to intercept federal funding meant to help offset localities' Medicaid costs. Under the governor's plan, more than \$624 million in federal money earmarked for localities would instead be diverted into state coffers. Worse still, as much as \$2.9 billion over four years would be shifted away from those same local governments.

The proposal would be alarming under normal circumstances — most local governments are ill-equipped to take on such a considerable expense with almost no warning — but considering New York's tax burden is already among one of the worst in the nation, this measure becomes even more troubling. Localities unable to shoulder this burden — as undoubtedly many



**WILL BARCLAY**  
*Opinion*

will not be able to do so — will be forced to pass along that burden to taxpayers. That simply doesn't work considering the crisis-level outmigration the state has faced in recent months and years and the toxic business climate suffocating the state.

In a recent interview, Stephen Acquario, executive director of the New York State Association of Counties (NYSAC), expressed his concerns about the proposal. Among his chief complaints are the service and program cuts likely to come as a result of the plan, and the lack of warning localities had to prepare for such a dramatic shift. According to NYSAC, counties like Erie (city of Buffalo), Onondaga (Syracuse), and Monroe (Rochester) are looking at increases between \$13 million and \$27 million. Suffolk and Westchester counties (on Long Island) are even higher than that, as they are facing \$28 million and \$32 million in additional costs, respectively. These are staggering figures when put into context with other costs local governments already face.

The proposal taken at face value is troubling enough, but the fact remains the pervasive pattern of ignoring local govern-

ments' needs is a much bigger problem. The state budget should be crafted with careful intent and the interests of every single New York taxpayer in mind. This proposal, along with too many others in the governor's spending plan, continues the trend of treating the residents, businesses, and visitors here like a personal piggy bank.

Clearly, health care is an important industry in New York, and managing its costs can be challenging at times. But the best way to do so is with careful spending, reducing waste, cutting down on inefficiencies, and mitigating as many of those burdens away from taxpayers as possible. The executive budget does just the opposite. If New York is ever going to get take meaningful steps to improve its economy, it will take a far more nuanced strategy than shifting \$2.9 billion away from those who can least afford to pay that bill. ■

*William (Will) A. Barclay, 53, Republican, is the New York Assembly minority leader and represents the 120th New York Assembly District, which encompasses all of Oswego County, as well as parts of Jefferson and Cayuga counties.*

# In the U.S., We Have Chosen Representative Democracy

**W**e Americans live in a representative democracy. That's a fundamental feature of public life in the United States, a part of who we are as a people. We elect leaders to make decisions on our behalf.

It's not a pure democracy, in which the people vote on every important issue and the majority gets its way. Sometimes we do vote on questions of public interest: amendments to the national and state constitutions, for example, and referendums on whether to raise taxes or adopt new laws.

But, for the most part, we govern by representative democracy. We entrust elected representatives, from the president down to township officials and local school board members, to look out for our interests and carry out our wishes. Our elected officials debate the issues and vote.

This was the approach that our nation's founders established more than 200 years ago, and it's one that we have chosen to embrace and renew, generation after generation. There's nothing inevitable or preordained about this. Other nations have adopted different systems, and we could as well. Some have moved far to the right, instituting fascist rule. Some have moved far to the left, adopting socialism. We've also seen authoritarian regimes that combine features of the right and left.

But in the U.S., representative democra-

cy has served us well, and it has expanded over the years. At America's founding, only white men who owned property were routinely permitted to vote. Black Americans were given the right after the Civil War; in practice, many were kept from voting for 100 years by poll taxes, literacy tests, and intimidation. The 19th Amendment, ensuring suffrage for women, wasn't ratified until 1920.

As the franchise expanded, government grew more representative of America. Today, women hold a record 153 of the 540 voting and nonvoting seats in the House of Representatives and the Senate. Some 133 senators and representatives identify as Black, Hispanic, Asian American, American Indian, or Alaska Native, according to an analysis by the Pew Research Center.

This is important, but it's not enough. If our representatives are going to represent our interests, they must cultivate political skills: the ability to communicate, speak persuasively and listen with discernment, to focus on real problems and bring people together to solve them. These skills are often underappreciated, but they are essential for translating the will of the people to effective government. Our representatives need to be willing to compromise, and it's troubling that our politics have grown so polarized that compromise can seem like a dirty word.

The authors of the Declaration of Independence wrote that we rely on government to secure our rights to "life, liberty and the pursuit of happiness." As Americans, we particularly value liberty:

our freedom to live as we please. But we also must recognize that our freedom shouldn't curtail the rights of others. Government should look out for everyone, not just the powerful or politically connected.

Finally, living in a representative democracy puts a premium on elections and voting. We need to have confidence that our elections are free and fair. Former President Donald Trump's false claim that the 2020 election was stolen did serious damage, leading to the Jan. 6, 2021, attack on the Capitol and to divisions and distrust that persist today.

We also need to encourage voting and make it easier. It's common for politicians to impose restrictions on registration and voting in the name of election security. This may help them win elections in the short run; but, in the long run, it undermines our system of government.

The ballot is the foundation of our democracy and the best way to gauge the public's will. Fair elections that engage the voters are essential to making our representative government truly representative. ■

*Lee Hamilton, 91, is a senior advisor for the Indiana University (IU) Center on Representative Government, distinguished scholar at the IU Hamilton Lugar School of Global and International Studies, and professor of practice at the IU O'Neill School of Public and Environmental Affairs. Hamilton, a Democrat, was a member of the U.S. House of Representatives for 34 years (1965-1999), representing a district in south-central Indiana.*

# BUSINESS CALENDAR

Email us at [movers@cnybj.com](mailto:movers@cnybj.com)

## MARCH 1

■ **CenterState CEO Business After Hours** event from 05:30-7 p.m. at Upstate Medical University Arena at the Oncenter War Memorial - All Who Served Club, 3rd floor. Join CenterState CEO and the Syracuse Crunch to network with others while enjoying great food. Your registration also includes a ticket to a Crunch hockey game, which begins at 7 p.m. that night. Cost is \$15 for CenterState CEO members, \$25 for non-members. For more information and to register, visit: <https://centerstateceo.com/news-events/business-after-hours-2>

## MARCH 2

■ **Developing Agile and Integrated Marketing Plans for Business Growth** event from 9-10 a.m. at 100 Clinton Square, Syracuse. Join Google, CenterState CEO, and Digital Hyve, as they speak to Central New York businesses and share perspectives

around effective marketing strategies, building plans to take on unique marketing opportunities, and being agile in an ever-changing digital space. Cost is \$20 for CenterState CEO members, \$30 for non-members. For more information and to register, visit: <https://centerstateceo.com/news-events/developing-agile-and-integrated-marketing-plans-business-growth>

## MARCH 7

■ **Greater Utica Chamber March Business After Hours** event from 5-7 p.m. at the Irish Cultural & Historical Society of the Mohawk Valley & Five Points Public House at 623 Columbia St. in Utica. Guests will enjoy food and drink, networking, door prizes, and entertainment. Cost is \$10 for chamber members, \$20 for non-members. For more information or to register, visit: <https://greateruticachamberofcommerce.growthzoneapp.com/ap/Events/Register/nLvGOomr?sourceTypeld=Website&mode=Attendee>

## MARCH 8

■ **Tompkins Chamber Business After Hours** event from 5-7 p.m. at the Canopy by Hilton Ithaca Downtown at 324 East State St., Ithaca. Business After Hours is the Tompkins Chamber's premier networking event, where attendees can connect with hundreds of chamber members and community leaders. Cost is \$15 for chamber members, \$20 for non-members at the door. For more information and to register, visit: <https://business.tompkinschamber.org/events/details/march-2023-business-after-hours-at-the-canopy-191811>

## MARCH 9

■ **CNY ATD Coffee Chat** virtual event at 12 p.m. CNY ATD hosts informal meetups for talent-development professionals to socialize, share stories and experiences, discuss issues, explore challenges, and learn from each other. No charge to participate. For more information, call (315) 546-2783 or email: [info@cnyatd.org](mailto:info@cnyatd.org). Register at: [https://cnyatd.org/coffee\\_chat](https://cnyatd.org/coffee_chat)

## MARCH 14

■ **CenterState CEO Speed Networking** event from 8:30-10 a.m.

SEE CALENDAR, PAGE 15 ▶

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# PEOPLE ON THE MOVE NEWS

## ADVERTISING, MARKETING & PR

Riger Marketing Communications has hired **CHRISTINA LYNCH** as office administrator. She applies her experience from both large, corporate and small, local business settings to provide quality customer service to the agency's clients. Lynch holds an associate degree in engineering science and a bachelor's degree in computer science.



Lynch

Pinckney Hugo Group has promoted **BRITTANY CAMPESE** to senior account manager. She was previously an account manager and has been with the agency for more than four years. Campese has a bachelor's degree in communication studies with a concentration in public relations and advertising from SUNY Cortland. Prior to joining Pinckney Hugo Group, she worked as a social-media coordinator at BlueRock Energy, Inc.



Campese

## HOME BUILDERS

### BRITTANY DEANGELIS

has joined Mark Antony Development Corporation and Mark Antony Homes as director of finance. She is responsible for managing the company's finance and accounting operations, including revenue management, profitability, budgeting, disbursements, risk



DeAngelis

management and improving financial processes. DeAngelis comes to Mark Antony Homes from Ernst & Young LLP, where she worked for eight years, including most recently as a business consulting manager. DeAngelis is a certified public accountant and received her bachelor's degree in accounting and MBA from Le Moyne College.

## LAW

Bousquet Holstein PLLC recently announced that five of its attorneys were elected members (partners) of the firm. **CAMERON T. BERNARD** joined the law firm in 2015 and is part of the firm's trust and estates and employee benefits practice groups. Bernard advises individuals and families in all aspects of estate planning including business succession, estate tax, and Medicaid planning. Additionally, he provides guidance to executors, trustees, and beneficiaries throughout the administration of estates and trusts. Bernard also advises employers with the design, implementation, and administration of pension and employee-benefit plans, including tax-qualified retirement plans, 403(b) plans, non-qualified deferred-compensation plans, cafeteria plans, and other fringe-benefit plans. Bernard received his law degree from the Syracuse University College of Law and a bachelor's degree in business administration from University at Buffalo. **GEORGIA G. CRINNIN** joined Bousquet Holstein in 2017 and is part of the firm's trusts and estates and lit-



Bernard

igation practice groups. Crinnin represents both fiduciaries and beneficiaries in trust and estate litigation matters. Her litigation experience allows her to efficiently guide fiduciaries to administer estates and trusts properly and without opposition. She also advises individuals on all aspects of their estate planning, including special planning for disabled or elderly family members. Crinnin earned her law degree from Washington and Lee University School of Law and her bachelor's degree in political science and criminal justice from the University at Albany. **LAURA T. HEDGE** joined the firm's Ithaca office in January 2022 and is part of the divorce and family law and litigation practice groups. Hedge handles matters in all areas of domestic-relations litigation including divorce, equitable distribution, enforcement, and modification proceedings, and negotiates complicated pre and postnuptial agreements, financial settlements, and custodial agreements. Hedge is a graduate of St. Bonaventure University and earned her law degree from the Villanova University School of Law. Prior to joining the firm, Hedge practiced in New York City for more than seven years, where she focused on complex, high-net-worth matrimonial, and family-law litigation. **ROSEMARY F. LEPIANE** joined Bousquet Holstein



Crinnin



Hedge



Lepiane

in 2019 and is part of the divorce and family law, collaborative law and mediation, and litigation practice groups. She litigates all aspects of divorce, including complex cases involving equitable distribution, prenuptial and postnuptial agreements, custody, maintenance, and child-support disputes. Lepiane has extensive experience in drafting prenuptial and postnuptial agreements supported by her knowledge of real estate, tax, and bankruptcy law as they relate to matrimonial and divorce matters. Lepiane is a graduate of St. John Fisher College and Syracuse University College of Law. Prior to joining Bousquet Holstein, she led her own practice and served as assistant corporation counsel and a hearing examiner for the City of Syracuse. **MICHAEL W. TYSZKO** originally joined the law firm in 2014 as a law student summer associate. He practices in Bousquet Holstein's business and tax practice groups with a focus on economic-development incentives, including brownfield and other tax credits, in addition to a broad range of business matters. Tyszko works with clients to understand and make use of the various tax incentives that may be available for real-estate development projects and other business ventures. He also works with businesses and their owners in all phases of the enterprise cycle and advises clients regarding cybersecurity and data-privacy matters. Tyszko earned his law degree from Syracuse University College of Law and his bachelor's degree in instrumental music education from the University of Michigan. ■



Tyszko

## CALENDAR: *Continued from page 14*

at OneGroup Education Center, 706 N. Clinton St., Syracuse. Bring your business cards and be prepared to engage in small group dialogue while building relationships with other CenterState CEO members. There is time for informal networking and sharing your one- to two-minute "pitch." Cost is \$10 for CenterState CEO members; \$20 for non-members. For more information and to register, visit: <https://centerstateceo.com/news-events/speed-networking-8>

### MARCH 15

■ **Women and Community Engagement** virtual event from 9-10:30 a.m. This session will explore women leaders in their fields, and engage attendees in thinking critically about equity

work, particularly as it impacts women in the business community. Attendees will walk away with knowledge of sound practices they can deploy within their organizations. Cost is \$15 for CenterState CEO members; \$20 for non-members. Proceeds support the development of future equity programs for the benefit of members and the community. For more information and to register, visit: <https://centerstateceo.com/news-events/women-and-community-engagement>

■ **GOFCC Annual Meeting** from 12-1:30 p.m. at Lakeview Event and Conference Center at 26 East 1st St. in Oswego. Join the Greater Oswego-Fulton Chamber of Commerce (GOFCC) for the premier gathering of business and community leaders at its 2023 annual meeting. Hear about exciting progress taking place throughout Oswego County, and what's to come in the year ahead. The GOFCC will also honor members and community

leaders, presenting its Small Business Award, Impact Award, Community Investor Award, and Nancy L. Premo Woman of Distinction Award. Cost is \$59 for members; \$69 for non-members. For more information and to register, visit: <https://centerstateceo.com/news-events/gofcc-annual-meeting-0>

### MARCH 21

■ **CNYSME Social Media Marketing Best Practices for Businesses** event from 7:30-9 a.m. at GereBlock Lounge, 1970 W. Fayette St., Syracuse. Check-in/networking is from 7:30-8 a.m. Program is from 8-9 a.m. No cost for CNYSME members; cost is \$15 for non-members. For more information and to register, visit: <https://cnysme.org/events/#/event/2023/3/21/social-media-marketing>

■ **Virtual Voyage Open Forum** from 12-12:45

p.m. CNY ATD traverses the world of virtual with ongoing informal conversations providing a resource and opportunity to learn, share and discuss. This month's topic: Let's Chat about ChatGPT. No charge to participate in this virtual activity. For more information, call (315) 546-2783 or email: [info@cnyatd.org](mailto:info@cnyatd.org). Register at: [https://cnyatd.org/virtual\\_forum](https://cnyatd.org/virtual_forum)

### MARCH 23

■ **CNY BEST Information Session** virtual event at 8:30 a.m. CNY ATD will hold an informational session regarding the CNY BEST Talent Development Program, recognizing excellence in talent development and the awards-application process. No charge to participate. For more information, call (315) 546-2783 or email: [info@cnyatd.org](mailto:info@cnyatd.org). Register at: [https://cnyatd.org/cny\\_best\\_information\\_sessions](https://cnyatd.org/cny_best_information_sessions)

## — CAREER OPPORTUNITIES —

### Quality Engineer/Supervisor – Innovation Associates, Inc., Johnson City, NY.

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### Software Engineer – Innovation Associates, Inc., Johnson City, NY

Requirements: Bachelor's degree in Computer Science or a related field. Send resume to: David Asante Ansong, Innovation Associates, Inc., 711 Innovation Way, Johnson City, NY 13790.



## SPECIAL REPORT

# CNY CONSTRUCTION PROJECTS

ISSUE DATE: MARCH 20, 2023

The CNY Construction Projects Special Report is a directory of key construction projects in the area, including the construction firms and sub-contractors building them and the architecture firms designing them.

***Advertise in this special report to keep your company front and center to our readers and the prospects you are trying to reach!***

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### **How do I make sure my company's project is listed?**

There is no charge to be included in this directory. For more information about the directory and how your firm's project can be included, please contact Vance Marriner at 315-579-3911 or [vmarriner@cnybj.com](mailto:vmarriner@cnybj.com).

We welcome photographs or renderings and they may be e-mailed to [vmarriner@cnybj.com](mailto:vmarriner@cnybj.com)

**Contact us today!**

Kelly Bailey: [kbailey@cnybj.com](mailto:kbailey@cnybj.com) • Marny Neshler: [mnesher@cnybj.com](mailto:mnesher@cnybj.com) • Steve Pollock: [spollock@cnybj.com](mailto:spollock@cnybj.com)