



## **UNITED UNIVERSITY PROFESSIONS**

**Testimony on the  
2025-2026 Executive Budget**

**Presented to**

Senator Liz Krueger, Chair  
Senate Finance Committee

and

Assemblymember J. Gary Pretlow, Chair  
Assembly Ways and Means Committee

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Chairperson Krueger, Chairperson Pretlow, distinguished members of the Senate Finance Committee and Assembly Ways and Means Committee, thank you for inviting United University Professions (UUP) to testify on the 2025-2026 Executive Budget.

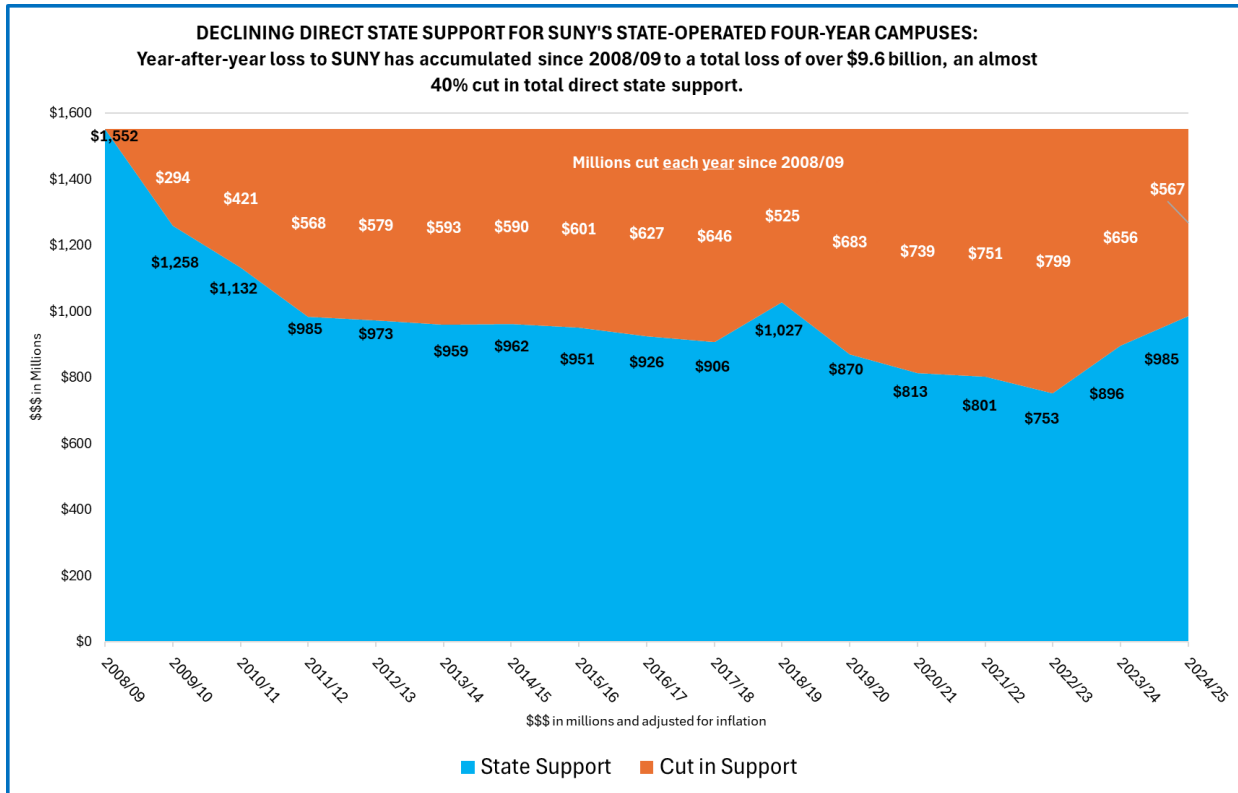
My name is Dr. Frederick E. Kowal, and I am the president of UUP, the largest higher education union in the country. It is my honor to represent more than 37,000 academics and professionals who work at SUNY. Our members live and work in communities across the state of New York, serving hundreds of thousands of students and patients at 29 SUNY comprehensive, technical, specialized and university centers, SUNY academic medical centers and state-operated public teaching hospitals, and System Administration.

Thank you for the opportunity to testify today. First, I would like to thank you for your tireless efforts in supporting public higher education. I am deeply grateful to you and your colleagues for supporting SUNY campuses and hospitals, which benefit our entire state. We have many shared wins from last year to celebrate, including increased operating aid and stopping the plan to close SUNY Downstate. The Governor's 2025-26 Executive Budget is a good first step towards another successful year, but SUNY still has numerous unmet urgent needs. I will highlight our most critical issues today.

## **Operating Aid: Making the SUNY System Whole**

UUP requests an operating aid increase of \$212.1 million for SUNY state-operated campuses. The majority of SUNY's state-operated campuses are struggling with budget deficits and need a substantial investment to make them whole again. The SUNY system's financial struggles can be traced to cuts made during the Great Recession. Despite recovery from the recession, the Cuomo Administration never restored those cuts. Instead, Gov. Cuomo instituted an austerity budgeting practice that kept SUNY funding flat for over a decade. In fact, since 2008-2009, direct state support for SUNY has declined by \$9.6 billion when adjusted for inflation. Figure I below illustrates this decline.

**Figure I. Declining Direct State Support for SUNY**



We greatly appreciate the investments the Legislature and Gov. Hochul have made over the past few years. This funding, totaling \$277 million (\$163M – 2023-24 + \$114M – 2024-25), would have been more than enough to address the deficits at SUNY’s distressed campuses. However, for the last two years, the SUNY Chancellor and SUNY Board of Trustees chose to allocate this funding inequitably, failing to resolve the financial crisis at most campuses and allowing for avoidable cuts to programs, faculty, and staff. The Board of Trustees instead directed the most of this funding to the university centers, which are in a much better financial situation, while failing to adequately provide for SUNY’s financially struggling campuses.

Let’s be clear: the money is there. The state of New York—and SUNY for that matter—have the funds available to properly support all 29 state-operated campuses. Yet, the Chancellor and the Trustees stand in the way; they have chosen to allocate the funds in such a way that selects winners and losers. This is wrong and must be stopped immediately. All of our SUNY campuses should be given adequate resources so they can flourish and fulfill SUNY’s mission to provide a quality, affordable higher education to every New Yorker who wants it. That’s why UUP is requesting that the Legislature directly allocate \$102.1 million to the 17 distressed campuses in this year’s state budget. If this does not happen, campuses will continue to suffer, and we will see more needless campus cuts. UUP is immensely grateful to the Legislature for committing funding

to SUNY, and I ask that you please take the next step of specifying the dollar amounts to be allocated to each campus so your intentions to help the campuses in need are fully realized. Figure II below shows the deficit at each campus. 17 campuses carry deficits, totaling \$102.1 million.

**Figure II. 2025 SUNY State-Operated Campus Deficits**

<b>Campus</b>	<b>2025 Deficit / Additional Operating Aid Needed (\$)</b>
<b>Brockport</b>	4,000,000
<b>Buffalo State</b>	12,400,000
<b>Canton</b>	5,500,000
<b>Cobleskill</b>	3,500,000
<b>Cortland</b>	8,000,000
<b>ESF</b>	6,600,000
<b>Fredonia</b>	17,000,000
<b>Geneseo</b>	5,000,000
<b>Maritime</b>	7,700,000
<b>Morrisville</b>	1,460,000
<b>New Paltz</b>	8,900,000
<b>Old Westbury</b>	3,300,000
<b>Oneonta</b>	800,000
<b>Oswego</b>	880,000
<b>Plattsburgh</b>	5,100,000
<b>Potsdam</b>	5,500,000
<b>Purchase</b>	6,500,000
<b>Total</b>	<b>102,140,000</b>

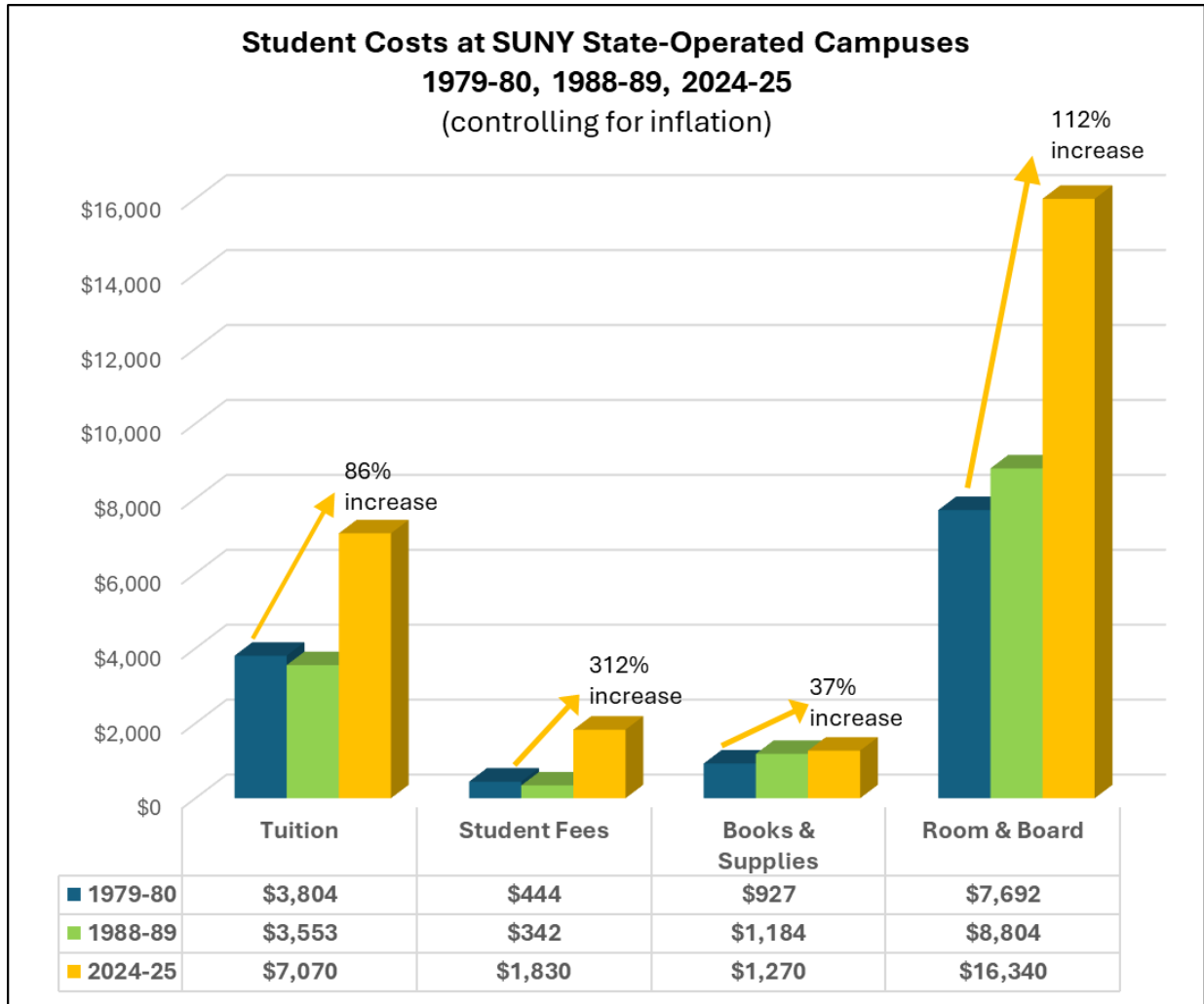
*Deficit Source: Fall 2024 UUP/SUNY Labor Management Meetings*

UUP also requests that \$110 million be provided for program enhancements and costs associated with enrollment growth for campuses across the entire system. SUNY is a public good and requires robust public funding. Just as K-12 public schools are heavily state-funded, New York’s public colleges and universities should have the majority of their funding derived from state taxpayer support. SUNY relies on an unsustainable funding model where the majority of revenue comes from student tuition and fees, placing an extraordinary cost burden on students. This barrier prevents so many New Yorkers from attending college. Tuition isn’t even half of the story; room and board costs far outpace tuition and don’t qualify for financial aid programs like TAP.

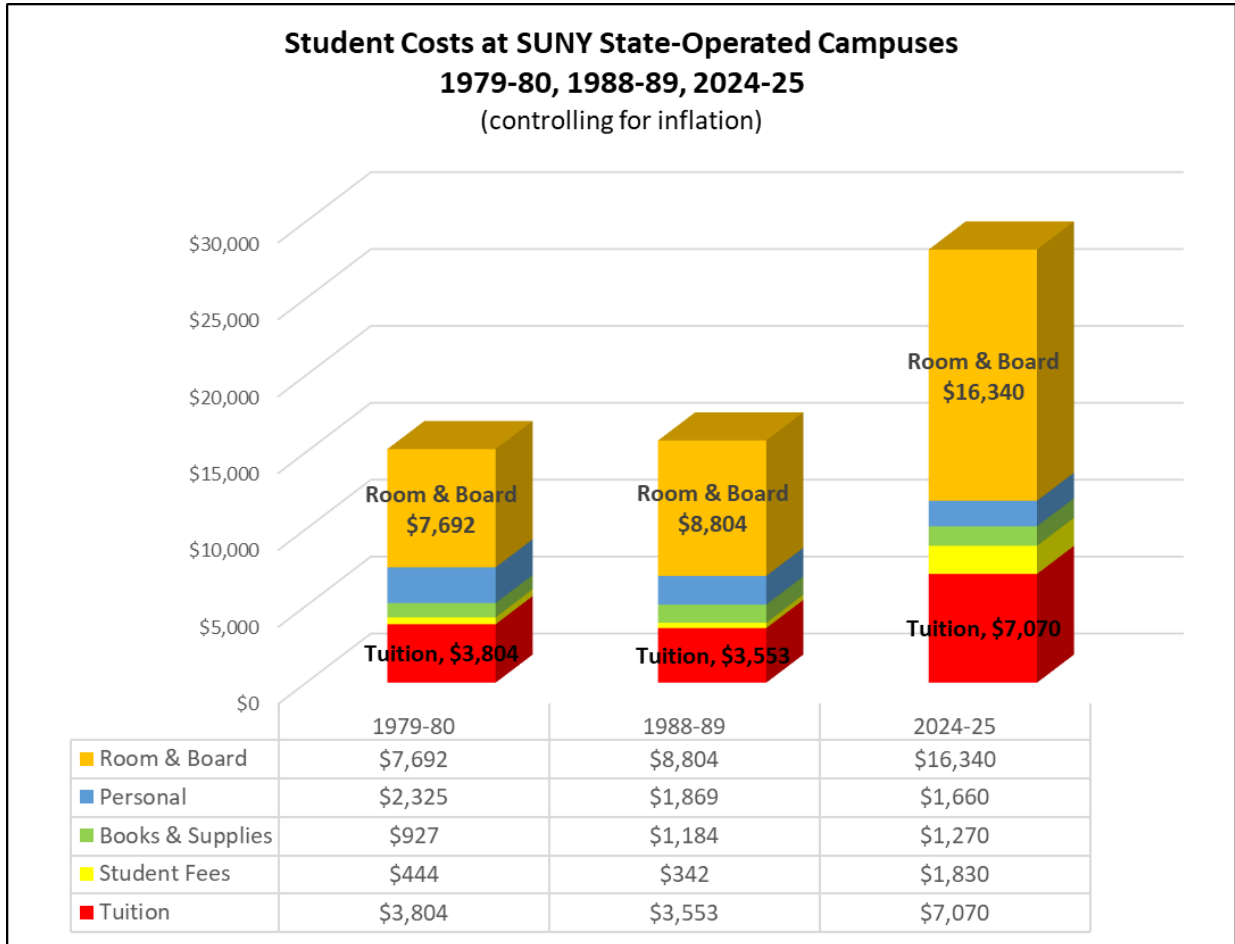
Figures III and IV below illustrate the enormous student costs of attending SUNY. They demonstrate how costs have risen sharply, even when controlling for inflation. New York state has the highest average price of student on-campus housing at four-year public colleges in the entire

country. SUNY room and board (\$16,340 annually) is much higher than the national average for public 4-year colleges (\$12,640) and exceeds the national average for private colleges (\$14,410). Figure III, below, shows the percentage increase in costs over time. Figure IV highlights how high room and board costs are compared to tuition and fees.

**Figure III. Increasing Student Costs Over Time**



**Figure IV. Rising Total Cost of Attending SUNY**



With respect to the issue of enrollment, there has been progress made over the last couple of years. SUNY System Administration directed campuses to increase enrollment to close their budget deficits. Campuses have done that, resulting in record-breaking enrollments in Fall 2024. Total enrollment at state-operated campuses has grown 2.7% since Fall 2023 and 3.3% since Fall 2022. In addition, first-time enrollment is up 3.4% annually. Fourteen state-operated campuses with budget deficits have successfully increased enrollment. However, revenue from enrollment increases is not enough to solve campuses' structural financial issues. After a decade of stagnant state funding following the Great Recession, campuses lack the staffing capacity to manage the enrollment influx—with UUP members reporting overload and burnout soon after classes opened last fall. This is yet more evidence that the solution to financial struggles at campuses is not solely a matter of enrollment. The solution is increased state funding for campuses. That will allow campuses to hire academics and professionals necessary to teach and support students, to enhance academic programs and student supports and make other investments to strengthen campuses and draw students, which naturally supports enrollment. A wide array of scholarly research on the subject demonstrates that greater state funding for public higher education is

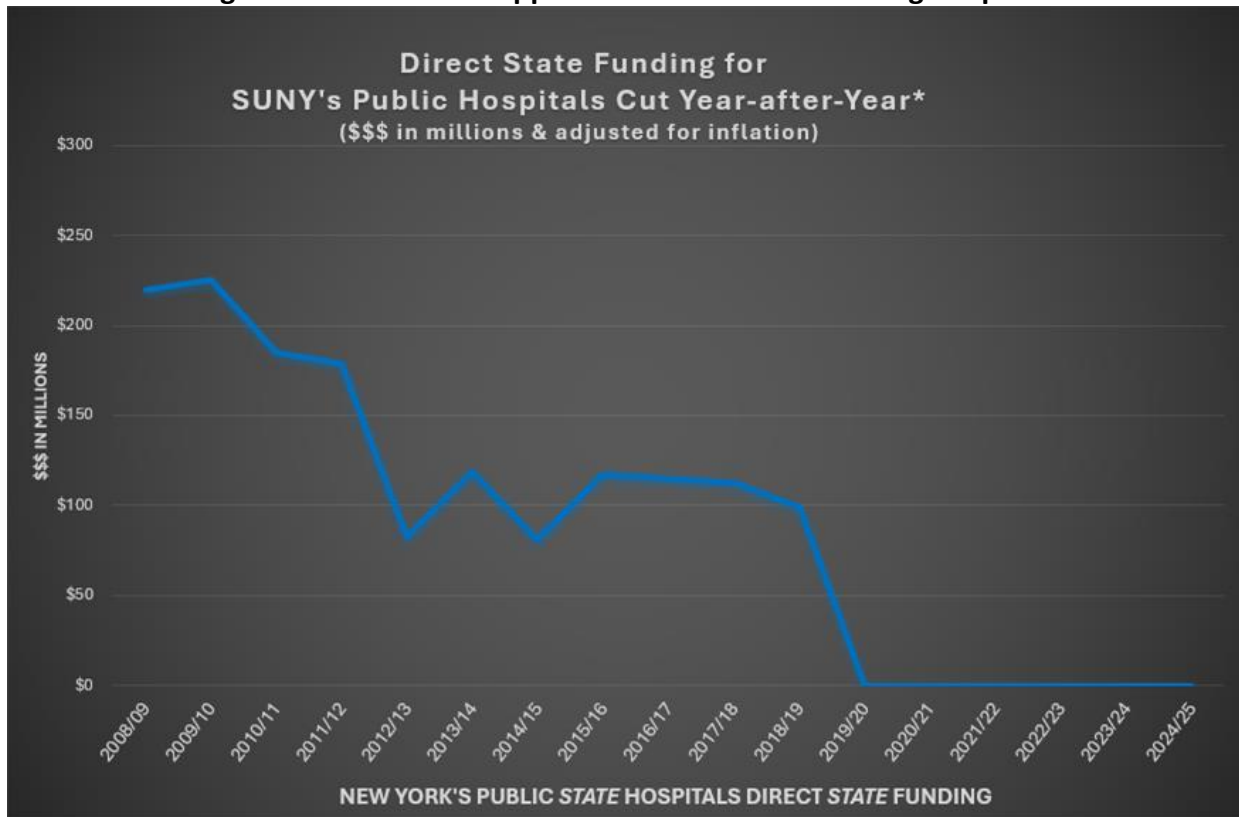
correlated with higher enrollment.<sup>1</sup> SUNY campuses need increases in state appropriations, not an unfunded mandate to increase enrollment at all costs. SUNY is a public good and should be funded as such. SUNY campuses and the students and communities they serve deserve reliable, robust public funding each year. Public education was never designed to turn a profit, and we must remember the public mission of SUNY.

## SUNY Public Teaching Hospitals

### *Equitable Treatment*

UUP is asking for equitable treatment for our public teaching hospitals in Brooklyn, Stony Brook and Syracuse. SUNY hospitals are the only state entities required to pay the costs of their employee fringe benefits and debt service. We are simply asking that SUNY hospitals, which are state-operated hospitals, be treated like every other state agency. SUNY hospitals are unfairly discriminated against, and this practice should end. I would like to remind you that the state used to pay for the hospitals' employee fringe benefits. When this practice ended, the state instituted a state subsidy to these hospitals as a replacement and to recognize their mission as safety net hospitals. The Cuomo Administration steadily eroded this subsidy before eliminating it in 2018, depriving SUNY hospitals of direct state support, as indicated in Figure V, below.

**Figure V. Direct State Support for SUNY Public Teaching Hospitals**



*Note: Does not include \$100M in operating aid allocated to SUNY Downstate in the 2024-25 state budget*

These costs are a huge burden on the hospitals and limit how much they can invest in clinical operations. SUNY's public teaching hospitals provide life-saving care every day and often treat the sickest, most vulnerable patients. To remedy this, and to provide SUNY hospitals with the same financial treatment every other state agency entity receives, the state should permanently take on the cost of employee fringe benefits and debt service. This will allow the hospitals to focus more of their resources on their incredible care and training of the next generation of health care providers. I understand that the total cost of employee fringe benefits is large, so I fully support SUNY's request of a down payment of \$70 million in this year's budget. That said, this issue should be fully rectified, and the state's share should increase over time to cover 100% of the employee fringe benefit costs, permanently. The debt service cost for SUNY's three public teaching hospitals is \$55.7 million (\$68 million when including the Jacobs School of Medicine at the University at Buffalo).

### *SUNY Downstate University Hospital*

When I testified before you last year, we had recently been blindsided by Chancellor King's abrupt announcement to close Downstate University Hospital. I am proud to say that standing together with the Legislature, fellow unions, faith leaders, and the community, we defeated the Chancellor's plan to close Downstate. The Central Brooklyn community has remained engaged over the past year and has made it clear that they will not tolerate losing SUNY Downstate. They do not want a wing at Kings County Hospital. They do not want Downstate's inpatient services farmed out to facilities across Brooklyn. They want Downstate Hospital at its current location. As you review the Downstate Community Advisory Board's recommendations, due April 1, and the options for Downstate, I ask that you approve a plan that maintains Downstate hospital at its current location and invests in its core inpatient services.

Downstate's service area has numerous unmet health needs and a high prevalence of chronic diseases, particularly hypertension, diabetes, and heart disease.<sup>2</sup> According to the NYS Department of Health's 2024 report on healthcare access in Brooklyn, the community has a high rate of high-risk pregnancies, pointing to the need to maintain Downstate's Regional Perinatal Center (RPC), one of only two in the borough.<sup>3</sup> In addition, there are stark health disparities in Kings County that would be addressed by investing in Downstate. The maternal mortality rate is 8 times higher for Black mothers compared to white mothers in Brooklyn. And, Brooklyn's perinatal staffed beds per 1,000 residents is slightly below the state average (Brooklyn=0.11; NYS average excluding Manhattan=0.147; Manhattan=0.30). The report also found that there is an insufficiency of providers overall and of providers accepting Medicaid in Brooklyn. Losing a public hospital like Downstate that serves predominantly Medicaid and uninsured patients would be detrimental to the community.

There is an abundance of evidence demonstrating that Central Brooklyn needs more healthcare services, not less. SUNY Downstate is in an excellent position to adjust its services to meet the community's needs.



The department chairs of SUNY Downstate's College of Medicine recommend building clinical programs that reflect upon their strengths and community needs. Some of the most high-need areas the chairs suggest focusing on include transplantation services, cardiothoracic and vascular services, maternal and infant care, oncology, and emergency medicine. In December 2024, the nonprofit community coalition Brooklyn for Downstate released their Data Analysis and Recommendations for the Future of SUNY Downstate. Brooklyn for Downstate includes faith leaders, civic groups, business owners, and labor organizations. It has called out with a united voice for the maintenance and enhancement of SUNY Downstate hospital. Brooklyn for Downstate concurs on the key points with the Chairs of the College of Medicine and recommends targeted investment in core specialty inpatient services needed by the community and necessary capital improvements to the facility. The report concludes, "The data clearly demonstrates that the closure of Downstate would negatively impact community health and increase disparities in health outcomes for minority populations."<sup>4</sup> I urge you to please consider these priorities from the experts and community members as you develop a budget. It must invest in Downstate's inpatient services, maintain its physical footprint and include upgrades. Otherwise, the community's health and the institution's training of health care professionals will be severely compromised.

Constructing the facilities at Downstate that the Brooklyn community needs and deserves will necessitate a capital investment upwards of \$1 billion—we are requesting \$250 million in addition to the Executive Budget's proposed \$750 million. This additional capital investment is for a critically needed *public* hospital that serves vulnerable patients who otherwise would likely not receive care. The renovated hospital will also support the training of a diverse group of future health care professionals and support life-saving research. This capital cost is not so large when compared to the direct support the state distributes to hospitals—including private ones—every year. This includes Disproportionate Share Hospitals (DSH), Upper Payment Limits, and Vital Access Provider (VAP).

For example, over the last four years, Westchester Medical Center has received a whopping \$1.6 billion. Kings County Hospital has received almost three times as much as Downstate, and Brookdale Hospital Medical Center received more than Downstate. From 2020-2024, overall state spending on hospital support was approximately \$40 billion (VAP/DSH/UPL/ICP/ICA). Downstate has received only about 1% of that expenditure. I am not saying these other hospitals do not deserve state aid; they absolutely do. My point is that the state needs to take care of its own state hospital. It should be a priority. I also must note that SUNY Downstate was on firm financial ground until the state began to fiscally undermine it. I ask that the state rectify its actions and make SUNY Downstate whole.

### *SUNY Upstate Emergency Department*

SUNY Upstate needs a capital investment to build a new emergency department. The hospital's emergency department is outdated and too small to accommodate its overwhelming patient volumes. Upstate's emergency department sees upwards of 100,000 patients a year and is dangerously overcrowded. The emergency department is regularly at capacity and it has the

second longest wait time among Level 1 Trauma Centers in the state, forcing thousands of people to forgo care. Upstate has also seen increases in ambulances bringing patients to the emergency department; it receives more patients via ambulance than any other hospital in the region.

I appreciate Gov. Hochul's proposed \$200 million capital investment for Upstate. As a public hospital, it needs and certainly deserves state investment. SUNY Upstate is the only academic medical center in Central New York and it serves the most severely ill or injured. Upstate needs a capital investment so it can build a new emergency department, operating rooms, and a burn unit to provide timely, quality care to the greatest number of patients possible. Upstate fills a critical gap in care for a large swath of New York. Upstate serves as the Level 1 Trauma Center for 14 counties, the pediatric hospital for 22 counties, the accredited burn center for 37 counties, and the poison control center for 54 counties.

Upstate's urgent capital needs should be addressed this year for the safety and health of so many New Yorkers.

## **Student Opportunity Programs**

### *Educational Opportunity Program (EOP)*

SUNY's Educational Opportunity Program (EOP) is a remarkably successful program that has provided life-changing opportunities to the most disadvantaged students since its founding in 1967. It is one of the highest performing college access programs in the country. As of 2023, the first-year retention rate for EOP students is 82%, while the SUNY average is 71%. Additionally, 74% of EOP students complete their bachelor's degree in 6 years, compared to 66% of SUNY students overall.<sup>5</sup> UUP is asking that funding for EOP be increased by \$20 million to grow and support this program. EOP is highly competitive and has to turn away many qualified applicants due to insufficient funding. Every year, SUNY receives 15,000 qualified applicants but can only admit 20% (about 3,000 students). We should not be turning these students away. With additional funding, SUNY could provide the life-changing opportunity of higher education to thousands more New Yorkers. Increasing funding for EOP is also an excellent way to boost enrollment, especially at fiscally distressed campuses in Upstate New York. Investing in EOP is a great method to increase enrollment and support students from underrepresented backgrounds.

I am concerned by the Executive Budget's proposal to cut funding for EOP by \$1.9 million while increasing funding for ASAP/ACE by \$20 million. While ASAP/ACE provide necessary support to students who demonstrate financial need, EOP serves a different population—students who demonstrate financial need *and* academic underpreparedness. EOP offers a pathway for students who otherwise would not have been admitted to college, thereby supporting the most disadvantaged students and delivering the greatest positive impact. EOP also offers unique benefits like a summer program, typically 4-5 weeks long, that gives students rigorous academic preparation and connects them to specialized resources and the EOP community.

### *Pre-Medical Educational Opportunity Program (MEOP)*

Like EOP, Pre-Medical EOP is a highly successful program deserving of enhanced funding. UUP appreciates the Governor's \$1 million proposal, but we request \$5 million be provided to support this vital program. MEOP supports students on a pre-medical path, bolstering the development of our state's healthcare workforce. Shortages of health care providers can be seen across the state, from registered nurses to primary care physicians. The pandemic only further illuminated the dire need for a strong healthcare workforce. Pre-Med EOP supports the state's goals of producing more health care professionals and improves the diversity amongst those professionals as EOP helps the most disadvantaged students complete their degrees.

### *Mental Health Educational Opportunity Program (MHEOP)*

UUP continues to advocate for the establishment of a Mental Health Educational Opportunity Program (MHEOP). We are in strong support of S.2046 (Webb)/A.3607 (Kelles). We request \$5 million to establish and implement this new program. SUNY recently implemented a Pre-Professional EOP, which includes a pathway for students studying behavioral health. However, we would like to see a Mental Health EOP established in law and funded by the Legislature, ensuring the program's continuity over time. The urgent need for a MHEOP cannot be overstated. We are in the middle of a mental health crisis, and New York should take every step possible to alleviate it. One of the best ways SUNY can help address this crisis is by training future mental health professionals. There is an alarming shortage of mental health care providers in our state. On top of that shortage, the behavioral health workforce does not adequately reflect the population it serves. We must invest in pipeline programs like MHEOP to recruit and train a diverse mental health workforce with an emphasis on those from underrepresented groups, a strength of EOP. New York needs more providers who are people of color and who speak a language other than English. This is a necessity for health equity and to improve the care of our fellow New Yorkers who need mental health care, especially culturally competent care.

### **Raising Revenue**

New York state needs to explore new options for raising revenue to fund public services, including public higher education. New York is the most unequal state in the nation, in terms of both income and wealth. In such a rich state, we should be able to provide robustly funded public goods and services to enhance the quality of life for all residents. With changes to our tax code, the state could bring in billions more dollars each year. UUP supports the permanent enactment of a millionaire's tax and the restoration of the stock transfer tax.

### *Permanent Millionaire's Tax*

New York should establish a permanent millionaire's tax to make the tax system progressive and fair. Our tax system should be adjusted so that the extremely wealthy pay a larger share—their *fair share*. Such an increase would not place an excessive burden on the super-rich, who can already afford the costs of daily living. Doing so would greatly benefit all of New York's residents

by putting the additional revenue towards public goods and services like public higher education and infrastructural improvements. The current surcharge on the ultrawealthy should be made permanent in New York's tax code. If the current surcharge on multimillionaires is allowed to expire in 2027, the state would lose approximately \$4 billion in annual revenue.<sup>6</sup> I also support proposals from the Share Our Wealth coalition that call for a 0.5% tax increase on the top two income brackets.

A millionaire's tax is further justified by the Trump Administration's plans to provide a major tax cut for the wealthy. If the president's tax proposal goes into effect in 2026, the richest 1% (income > \$914,900) would receive an average tax cut of about \$36,300, and the next richest 4% would receive an average tax cut of about \$7,200.<sup>7</sup> All other groups would see their taxes increase. This lopsided proposal would further enrich the wealthy while placing an additional strain on low- and middle-income individuals. In addition, the Trump Administration's tariffs will raise prices for consumers, further hurting the poor and the middle class who must spend a greater portion of their income on every day necessities. To combat these negative repercussions of federal tax policy, New York should be proactive and make our own tax system more equitable. This would relieve some pressure off working families and students.

Many claim that such a tax would cause the wealthy to flee New York. However, there is very little evidence supporting such a claim. Most rigorous studies have found a negligible correlation between state taxes and interstate moves. The Fiscal Policy Institute has consistently found that taxes do not cause the wealthy to leave New York. In fact, they found that housing costs are a leading cause in driving people out of the state. The typical family that moves out of New York saves 15 times more from lower housing costs than they do from lower taxes.<sup>8</sup> The ultra-rich also relocate at lower rates than the general population. The Fiscal Policy Institute found that the top 1 percent of income earners typically move out of the state at ¼ the rate of all other income groups. And, when the top 1 percent does move out of state, they tend to move to other states with similar tax structures, such as New Jersey, California, and Connecticut.

### *Stock Transfer Tax*

I also urge the Legislature to reinstate the stock transfer tax by repealing the 100% rebate. The stock transfer tax was first enacted in 1905 and supplied a steady stream of revenue for 75 years. The tax assesses a small fee of up to 5 cents per share on stocks. This tax was rendered moot in 1981 when the Legislature enacted a 100% rebate. UUP is in strong support of legislation that would repeal this rebate and make the tax active once again. The stock transfer tax would provide about \$13 billion in new revenue each year, which could then be put towards important public goods like public higher education.

Importantly, the stock transfer tax would have very little impact on regular New Yorkers, including those who have pension or retirement accounts invested in the stock market. The small fee would mainly draw money from high-frequency traders, mainly goliath Wall Street firms that already make enormous profits.

## **Conclusion**

Thank you for your continued commitment to SUNY. I am extremely pleased by the Legislature's support for public higher education and look forward to continuing to work with you. Supporting SUNY lifts up all New Yorkers. I appreciate the opportunity to testify on UUP's budget priorities, namely state operating aid, support for SUNY's public teaching hospitals, student opportunity programs, and mechanisms to fund these priorities. I look forward to continuing to work together to make SUNY the best public higher education system in the nation.

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<sup>1</sup> Michael Mitchell, et al., “State Higher Education Funding Cuts Have Pushed Costs to Students, Worsened Inequality,” *Center on Budget and Policy Priorities* (2019), <https://www.cbpp.org/research/state-budget-and-tax/state-higher-education-funding-cuts-have-pushed-costs-to-students>. Steven W. Hemelt and Dave E. Marcotte, “The Impact of Tuition Increases on Enrollment at Public Colleges and Universities,” *Educational Evaluation and Policy Analysis*, September 2011. Donald E. Heller, “Student Price Response in Higher Education: An Update to Leslie and Brinkman,” *Journal of Higher Education*, Vol. 68, No. 6 (1997), pp. 624-659. Braga J. Bound, et al. “Public Universities: The Supply Side of Building a Skilled Workforce,” *RSF: The Russell Sage Foundation Journal of the Social Sciences*, Vol. 5, No. 5 (2019), pp. 43-66, <https://doi.org/10.7758/RSF.2019.5.5.03>. Sarena Goodman and Alice Henriques Volz, “Attendance Spillovers between Public and For-Profit Colleges: Evidence from Statewide Variation in Appropriations for Higher Education,” *Education Finance and Policy*, Vol. 15, No. 3 (2020), pp. 428-456, <https://eric.ed.gov/?id=EJ1259719>. Tomás Monarrez, et al., “Impact of State Higher Education Finance on Attainment,” *Urban Institute* (2021), <https://www.urban.org/research/publication/impact-state-higher-education-finance-attainment>. Philip A. Trostel, “The Effect of Public Support on College Attainment,” *Higher Education Studies*, Vol. 2, No. 4 (2012), pp. 58-67, <https://files.eric.ed.gov/fulltext/EJ1081362.pdf>.

<sup>2</sup> “New York State Community Health Indicator Reports (CHIRS) Dashboard - Kings County,” *New York Department of Health*, [https://apps.health.ny.gov/public/tabvis/PHIG\\_Public/chirs/reports/#county](https://apps.health.ny.gov/public/tabvis/PHIG_Public/chirs/reports/#county).

<sup>3</sup> “Report on the New York State Department of Health’s Study of Healthcare System Inequities and Perinatal Access in Brooklyn, New York,” *New York Department of Health*, [https://www.health.ny.gov/press/reports/docs/brooklyn\\_perinatal\\_access\\_report.pdf](https://www.health.ny.gov/press/reports/docs/brooklyn_perinatal_access_report.pdf).

<sup>4</sup> “Report: Data Analysis & Recommendations For The Future of SUNY Downstate,” *Brooklyn for Downstate*, <https://brooklynfordownstate.com/report-data-analysis-recommendations-for-the-future-of-suny-downstate/>.

<sup>5</sup> “2023-2024 SUNY Institutional Research Executive Data Summary,” *SUNY*, <https://system.suny.edu/media/suny/content-assets/documents/institutional-research/2023-2024-SUNY-Executive-Data-Summaries-as-of-September-19,-2024.pdf>.

<sup>6</sup> “Fiscal Stability and Progressivity in the Personal Income Tax,” *Fiscal Policy Institute*, <https://fiscalfpolicy.org/wp-content/uploads/2024/03/FPI-Brief-Fiscal-Stability-and-Progressivity-in-the-Personal-Income-Tax-1.pdf>.

<sup>7</sup> “A Distributional Analysis of Donald Trump’s Tax Plan,” *Institute on Taxation and Economic Policy*, <https://itep.org/a-distributional-analysis-of-donald-trumps-tax-plan-2024/>.

<sup>8</sup> “Housing Costs, Not Taxes, Drive Migration out of New York,” *Fiscal Policy Institute*, <https://fiscalfpolicy.org/wp-content/uploads/2023/01/Fiscal-Policy-Institute-Housing-Costs-Not-Taxes-Drive-Migration-out-of-New-York.docx.pdf>.