

Kevin M. Bronner, Ph.D.

4 Georgian Terrace
Loudonville, NY 12211
(518) 489-5252
kbronnersr@gmail.com
kbronner@albany.edu

Education:

1. Ph.D. in Public Administration-Public Management, University at Albany 1992.
 - Subfields: (1) Public budgeting, (2) Strategic planning, (3) History of the field of Public Administration.
2. Master of Public Administration/ Public Finance, University at Albany, 1984.
3. B.S. Degree in Business Administration-Accounting, University at Albany, 1970
4. Russell Sage College-Albany, A.A.S. in Business Admin.-Accounting, 1968.

Professional Experience (1970-2021):

- 1970–2003 Served on the staff of utility related agencies including the New York State Department of Public Service, the New York State Energy Office, and the New York State Consumer Protection Board. Participated in the areas of accounting and finance for electric and natural gas, steam, water, and telephone companies. Was recognized as an expert quantifier and computed the largest dollar amount disallowances for utilities in the history of the New York State Public Service Commission. Helped to introduce competition for New York State utilities. Participated in the first energy master plan for New York State.
- 1995-2021 Public Service Professor and Adjunct Professor at the Nelson A. Rockefeller College of Public Affairs & Policy at the University at Albany. Teaching in the area of public finance. Public Budgeting & Finance journal article reviewer (2016). University of California Berkeley public finance article reviewer (2016).
- 2006-2010 State University of New York Research Foundation. Trainer (2006-2007, 2009-2010). Teaching workshops in 1) Cost Benefit Analysis, 2) Fraud and Forensic Accounting, 3) the Sarbanes Oxley Law, 4) Internal Auditing, 5) Computer Assisted Auditing, and 6) the New York State Budget Process.
- 2000-2007 Councilperson, Town of Colonie, New York. Worked in the areas of overseeing the comptroller, assessor, industrial development authority, tax office, human resources, management information systems and senior resources office.

- 2002-2009 Member of University of Albany Council. Awarded the University at Albany's *Distinguished Service Award* by the Rockefeller College of Public Affairs and Policy in 2009.
- 2011-2012 Transport Workers Union of America, Local 101 Brooklyn, New York, AFL-CIO. Consultant on labor productivity program.
- 2006-2021 Kevin M. Bronner, Ph.D., LLC Professional Consulting Firm. Accounting training was provided for organizations such as the New York State Government Finance Officers Association (2014) and for the Office of the New York State Comptroller (2015). Participated in selected New York State Public Service Commission proceedings. Albany Research in Public Administration (ARPA) formed in 2016.
- 2014-2017 Board of Directors of the Albany County Nursing Home Corporation.

Professional & Academic Organizations:

1. Member of American Society of Public Administration.
2. New York State Government Finance Officers' Association Member.
3. Member, Government Finance Officers Association.
4. Member, Omicron Delta Kappa Member (National Collegiate Leadership Society).
5. Association for Budgeting and Financial Management (ABFM) Member.

Areas of Research Interest:

1. Governmental accounting and Governmental Accounting Standards Board (GASB).
2. Fraud and forensic accounting.
3. Regulation of public utilities including environmental regulation.
4. Financial planning and strategic planning for governments.
5. Capital markets and financing.

Articles/Technical Papers and Conference and Other Presentations 1978-2021:

Kevin M. Bronner (2021). Comments to the Town of Colonie, New York Planning Board Concerning the 34 Denison Road Project, July 27, 2021.

Kevin M. Bronner (2021). Comments Concerning the Proposed Statement of the Governmental Accounting Standards Board *Annual Comprehensive Financial Report Project*, July 3, 2021.

Kevin M. Bronner (2021). *The Bond Ratings for Most Local Governments in New York State Were Not Negatively Affected During the Corona Virus Era*. New York State Government Finance officers Association Newsletter, Summer 2001.

Kevin M. Bronner (2021). *A John Bryson Perspective: Should Local Governments in New York State Use Strategic Planning?* The Nelson A. Rockefeller Institute of Government: *Research and Practice in Progress Briefing on Local Government in New York: A Forum for Local Government Researchers, Practitioners and Policy Members*. Albany, New York, June 9, 2021.

Kevin M. Bronner (2021). Letter to the Members of the Town of Colonie Board, New York Concerning the proposed sale of the Stony Creek Reservoir, April 26, 2021.

The New York State Legislature Should Require Larger Local Governments to Implement a Strategic Planning System by Kevin M. Bronner, Ph.D., April 16, 2021. Proposal sent to the New York State Legislature.

Kevin M. Bronner (2021). *The New York State Model for Internal Control and Strategic Planning*. Midwest Political Science Virtual Conference, Chicago, Illinois. April 15, 2021.

Kevin M. Bronner (2021). *Promoting Social Equity in Police Departments by Using Strategic Planning*. Mark Holzer Public Performance Symposium, Suffolk University, Boston, April 2021.

Kevin M. Bronner (2021). *Moody's Bond Rating Changes for Local Governments in New York State During the Coronavirus Era*. New York State Political Science Association Annual Conference. Elmira College, Elmira, New York, April 2021.

Kevin M. Bronner (2021). *Testimony of Kevin M. Bronner, Ph.D. Before the Governmental Accounting Standards Board*, New York City, April 8, 2021.

Guest lecture in strategic planning. Nelson A. Rockefeller College of Public Affairs and Policy, University at Albany. Class number: PADR 615, February 2021.

Kevin M. Bronner (2021). Truth in Accounting Ask the Experts Webinar concerning the Governmental Accounting Standards Board *Financial Reporting Model Improvements*. Chicago, Illinois, February 16, 2021.

Kevin M. Bronner (2021). Comments of Kevin M. Bronner, Ph.D. Concerning The Report of the Colonie Comprehensive Police Practices Review Committee, January 28, 2021. Comments submitted on February 4, 2021.

Kevin M. Bronner (2021). Comments Concerning Federal Energy Regulatory Commission Docket No. RM21-9-000, *Financial Assurance Measures for Hydroelectric Facilities*, January 26, 2021.

Kevin M. Bronner (2021). Comments Concerning the Proposed Statement of the Governmental Accounting Standards Board *Financial Reporting Model Improvements*, January 4, 2021.

Kevin M. Bronner (2020). *Moody's Bond Rating Changes for Local Governments in New York State During the Coronavirus Era*. Association of Budgeting and Financial Management Practitioner-Academic Exchange Webinar, December 2, 2020.

Kevin M. Bronner (2020). *The Need for Strategic Planning for Local Governments in New York State*. Northeast Conference on Public Administration (NEcOPA) online conference, November 6, 2020.

Kevin M. Bronner (2020). *Executive Budgeting Literature and Lessons 1930-1974*. New York State Political Science Association 2019 Conference, Manhattanville College, Purchase, New York. April 2020. (Delivered Online).

Kevin M. Bronner (2020). *The Problems with the Tax Cap*. New York State Government Finance Officers Webinar. Albany, New York. June 12, 2020.

Kevin M. Bronner (2020). *Tracking the Financial Progress of Local Governments in New York State Using the Scorecard Developed by Moody's Investors Service*. The Nelson A. Rockefeller Institute of Government: *Research and Practice in Progress Briefing on Local Government in New York: A Forum for Local Government Researchers, Practitioners and Policy Members*. Albany, New York, March 12, 2020.

Kevin M. Bronner (2019). *City Government Revenue Effects From the New York State Property Tax Cap*. Northeast Conference on Public Administration, Long Island University. Brooklyn, New York, November 9, 2019.

Kevin M. Bronner (2019). *New York State Fiscal Determinations for County Governments*. Northeastern Political Science Association, 51st Annual Meeting 2019. Philadelphia, Pennsylvania, November 7, 2019.

Kevin M. Bronner (2019). *The Effects on County Government Bond Ratings, Spending, and Revenues Associated With the New York State Property Tax Cap*. Association for Budgeting and Financial Management Annual Conference. Washington, D.C., September 28, 2019.

Kevin M. Bronner (2019) Comments on the Town of Colonie New York Comprehensive Plan: *A Full Open Space Map and Ethics Reform is Required for the 2019 Colonie Comprehensive Plan Update*, May 3, 2019.

Kevin M. Bronner (2019) Comments on the Town of Colonie New York Comprehensive Plan: *The Town of Colonie Draft Comprehensive Plan for 2019 is Flawed Due to Major Errors in its Survey Research and Public Input*, May 1, 2019.

Kevin M. Bronner (2019). *User Fees and the New York State Local Government Property Tax Freeze*. The Nelson A. Rockefeller Institute of Government: *Research and Practice in Progress*

Briefing on Local Government in New York: A Forum for Local Government Researchers, Practitioners and Policy Members. Albany, New York, March 14, 2019.

Kevin M. Bronner (2019). *Executive Budgeting Literature and Lessons 1899-1929.* New York State Political Science Association 2019 Conference, Wagner College. New York City, April 23, 2019.

Kevin M. Bronner (2019). Governmental Accounting Standards Board Project 3-25, *Financial Reporting Model Improvements*, January 4, 2019.

Kevin M. Bronner (2017). *New York's Property Tax Cap and County Bond Ratings.* The Nelson A. Rockefeller Institute of Government: *Research and Practice in Progress Briefing on Local Government in New York: A Forum for Local Government Researchers, Practitioners and Policy Members.* Albany, New York, November 16, 2017. n

Testimony of Kevin M. Bronner. Governmental Accounting Standards Board Public Hearing on the Financial Reporting Model Improvements-Governmental Funds. Atlanta, Georgia April 28, 2017 (By telephone).

Comments of Kevin M. Bronner filed on Project No. 3-25I: *Financial Reporting Model Improvements-Governmental Funds.* Governmental Accounting Standards Board, March 10, 2017.

Comments of Kevin M. Bronner filed on Project No. 34-1E Regarding *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.* Governmental Accounting Standards Board Project No. 34-1E, December 11, 2016.

Comments of Kevin M. Bronner *Concerning the Municipal Securities Rulemaking Board Long-Term Priorities.* Municipal Securities Rulemaking Board, Washington, D.C., November 11, 2016.

Kevin M. Bronner. *Cost Benefit Analysis for Green Energy Investments.* Paper presented before the New York State Political Science Association's 70th Annual Conference at the State University of New York at New Paltz, April 2016.

“Comments of Kevin M. Bronner Ph.D. on Moody's Investors Service US Local Government Obligation Limited Tax Debt Document Issued on December 22, 2015.” January 8, 2016.

Kevin M. Bronner (2015). *The New York State Financial Restructuring Board for Local Governments.* The Nelson A. Rockefeller Institute of Government: *Research and Practice in Progress Briefing on Local Government in New York: A Forum for Local Government Researchers, Practitioners and Policy Members.* Albany, New York, November 18, 2015.

Kevin M. Bronner (2015). *The New York State Benefit Cost Analysis in the Reforming the Energy Vision Proceeding (Case 14-M-0101).* Nelson A. Rockefeller College of Public Affairs and Policy luncheon speaker series. October 8, 2015.

Kevin M. Bronner (2015). The New York State Financial Restructuring Board research proposal. Discussed at the 2015 Public Financial Management Northeastern Workshop, Rockefeller College of Public Affairs and Policy, New York City. May 22, 2015.

Kevin M. Bronner. *The New York State Clean Energy Fund Proposal*. Paper presented before the New York State Political Science Association's 69th Annual Conference at the State University of New York at Plattsburgh, April 2015.

Kevin M. Bronner, *Understanding and Assessing Financial Statements for Fraud*. Accounting training presented before the Office of the New York State Comptroller, February and March 2015 for approximately 200 auditors throughout New York State.

Kevin M. Bronner (2014). *New Budgeting Partnerships for New York State and Local Governments*. PATIMES, Volume 37 Number 3 October 2014. American Society for Public Administration, Washington D.C.

Comments of Kevin M. Bronner to the Municipal Securities Rulemaking Board, September 27, 2014. Strategic Plan comments.

Kevin M. Bronner (2014). The New York State Financial Restructuring Board for Local Governments. Nelson A. Rockefeller College of Public Affairs and Policy Luncheon Speaker Series. Albany, New York, October 2, 2014.

Comments of Kevin M. Bronner filed on Project No. 34-1E regarding *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Governmental Accounting Standards Board Project No. 34-1E, July 7, 2014.

Kevin M. Bronner (2014). *State of New York Innovations in the Financial Oversight of Local Governments*. Research proposal discussed at the 2014 Public Financial Management Northeastern Workshop, Rockefeller College of Public Affairs and Policy, New York City. June 13, 2014.

New York State 2014 Energy Master Plan Comments Submitted to the New York State Energy Board, April 2, 2014.

Program developer and presenter for the New York State Government Finance Officers' Association Government Finance Institute *Advanced Governmental Accounting Forum*, Albany, New York, April 1, 2014.

Kevin M. Bronner, *Environmental Sustainability and Energy Planning in New York State*. New York State Political Science Association 2014 Annual Conference. St. Johns University, New York City, April 26, 2014.

Kevin M. Bronner, *Improving Local Government Financial Practices in the State of New York*. PA TIMES, American Society of Public Administration, November/December, 2013.

Kevin M. Bronner, *Detecting Fraud in Public Service Organizations*. PA TIMES online version, American Society of Public Administration, November, 2013.

Kevin M. Bronner. *Moody's Investors Service Should Increase the Weight It Attaches to Debt and Pensions from 10 Percent to 20 Percent for Local Government General Obligation Bonds* (October 13, 2013). Comments in response to Moody's "US Local Government General Obligation Bond Methodology" study.

Kevin M. Bronner. *Improving Financial Reporting for Other Postemployment Benefits by State and Local Governments*. Association for Budgeting & Financial Management (ABFM) Conference in Washington, D.C. (October 3, 2013).

Kevin M. Bronner, *Using Regulatory Agencies to Implement Environmental Sustainability Programs for the New York State Energy System*. PA TIMES online version, American Society of Public Administration, June, 2013.

Kevin M. Bronner, *The Budget Crisis Associated with State and Local Government Employee Health Care Costs*, Albany Government Law Review, Volume 6, Issue 1, 2013.

Kevin M. Bronner, *Improving Financial Reporting for State and Local Government Health Care Costs*. University at Albany, Nelson A. Rockefeller College of Public Affairs and Policy Speaker Series, April 24, 2013.

Kevin M. Bronner, *Using Forensic Accounting to Detect Fraud in Public Service Organizations*. New York State Political Science Association Conference, Maxwell School of Public Administration at Syracuse University, April 20, 2013.

Kevin M. Bronner, *Promoting Social Equity by Building Transparency into State Budgeting Processes*. PA TIMES online version, American Society of Public Administration, February, 2013.

Kevin M. Bronner, *Using Managed Competition to Enhance Public Sector Union Labor Productivity*. Northeast Conference on Public Administration (NECoPA) , Boston, Massachusetts, November 1, 2012.

Kevin M. Bronner, *Complex Public Finance Issues Require a New Generation of Public Administrators to Emerge*, PA TIMES, American Society for Public Administration, October 2012, pp. 5-7.

Kevin M. Bronner, *Promoting Innovation in Public Employee Training Programs*, Nelson A. Rockefeller College of Public Affairs & Policy Professional Development Program (PDP), University at Albany, PDP Newsletter Fall 2012.

Kevin M. Bronner, Comments in Support of the American Society for Public Administration's Proposed Standing Committee on Professional Standards and Ethics, October 24, 2012.

Kevin M. Bronner, *Improving Local Government Performance with Improved Financial and Economic Forecasting* (2012). Governmental Accounting Standards Board Public Hearing on GASB Preliminary Views, Economic Condition Reporting: Financial Projections. New York City, April 17, 2012.

Kevin M. Bronner, *Improving Local Government Performance with Improved Financial and Economic Forecasting*. (2012a). New York State Political Science Association 2012 Conference, Wagner College. New York City, April 20, 2012.

Kevin M. Bronner, *Comments on Project 13-2 Preliminary Views of the Governmental Accounting Standards Board on Major Issues Related to Economic Condition Reporting: Financial Projections*. January 3, 2012.

Findings Related to National Grid Brooklyn & Queens Managed Competition Metrics (2012). Presentation of Kevin M. Bronner, Ph.D. Local 101 Consultant. Metrotech Center, Brooklyn, New York, January 27, 2012.

Kevin M. Bronner, *Internal Control Risk Associated With Information Technology* (2011). Northeast Conference on Public Administration. John Jay College of Criminal Justice. New York City, October 29, 2011.

Kevin M. Bronner, *Town of Colonie, New York Energy Committee Strategies*. Presentation before the New York State Government Finance Officers' Association Inc. Northeast Region Summer Seminar, August 1, 2007.

Bronner, Kevin M., "Trend Analysis for the Public Service Workshops Program." University at Albany Professional Development Program Presentation, Albany, New York, March 28, 2007.

Bronner, Kevin M., Phillip S. Teumim and Frank W. Radigan. "Analysis of New York City Water Board Rates to the Upstate Communities for the 2005 Rate Year." September 2006.

Kevin M. Bronner, *Accounting and Auditing Group Report for November 2006* presented to the Professional Development Program at the Nelson A. Rockefeller College of Public Affairs and Policy at the University at Albany. November 15, 2006.

Kevin M. Bronner, *Comments on the proposed changes to Government Auditing Standards (GAGAS) dated June 2006*. United States Government Accountability Office, Washington, D.C., August 8, 2006.

Kevin M. Bronner, *Comments of Project No. 26-4P on the Preliminary Views of the Governmental Accounting Standards Board on major issues related to Accounting and Financial Reporting for Derivatives, dated April 28, 2006*. Governmental Accounting Standards Board, Norwalk, Connecticut. July 26, 2006.

Kevin M. Bronner, *Comments of Proposed GASB Technical Bulletin "Accounting and Financial Reporting by Employers and OPEB Plans for Payments from the Federal Government Pursuant to the Provisions of Medicare Part D"*. Governmental Accounting Standards Board, Norwalk, Connecticut. April 16, 2006.

Kevin M. Bronner, *Comments in New York State Public Service Commission Case 05-C-0616, "Proceeding on Motion of the Commission to Examine Issues Related to the Transition of Intermodal Competition in the Provisions of Telecommunications Services."* October 28, 2005.

Kevin M. Bronner, *New York State's Unfulfilled Energy Policy, 1980-2005*, PA Times, November 2005, p. 6.

Kevin M. Bronner, *The Economic Cost for the Latham Water Tank Relocation is Approximately \$16 Million*. Town of Colonie, New York Working Paper. April 14, 2004.

Kevin M. Bronner, *The Need to Reform the New York State Municipal Annexation Law*, Talk of the Towns, Association of Towns of the State of New York, March/April 2003, pp. 14-16.

Kevin M. Bronner, *Does Government Need a Sarbanes-Oxley Type Reform Act?*, PA Times, American Society for Public Administration, Washington, D.C., April 2003, pp. 6-7.

Comments of Kevin M. Bronner on Securities and Exchange Commission Docket #S7-42-02 Regarding Off Balance Sheet Financing Within the Context of the Sarbanes-Oxley Legislation, November 13, 2002.

Comments of Kevin M. Bronner on Securities and Exchange Commission Docket #S7-40-02 Regarding the Definition of a Financial Expert Within the Context of the Sarbanes-Oxley Legislation, November 22, 2002.

Bronner, Kevin M., and Thomas G. Dvorsky, "Avoiding The Lose-Lose Situation of Prudence Reviews," New York State Department of Public Service Incentive Regulation Conference, January, 1993.

Kevin M. Bronner, *Regulatory Incentives and Prudence Reviews*, Public Utilities Fortnightly, December 15, 1993.

Kevin M. Bronner, *The Attitudes of State Public Utility Regulatory Commissioners and Senior Staff Members Towards Bond Ratings For Electric Utilities*, Doctoral Dissertation, University at Albany, Nelson A. Rockefeller College of Public Affairs and Policy, July 17, 1992.

Kevin M. Bronner, *The Use of Negotiated Settlements in Public Utility Rate Proceedings*, paper presented to the Seminar in Quantitative Methods in Public Administration, Nelson A. Rockefeller College of Public Affairs and Policy, University at Albany, April 16, 1991.
The FERC's Generic Cost of Common Equity Return, NRRI Quarterly Bulletin, June, 1991.

Kevin M. Bronner, *Costs and Benefits With Public and Investor-owned Electric Systems*, Public Utilities Fortnightly, March 29, 1990.

Kevin M. Bronner, *Viewing Negotiated Settlements as A Bidding Process A Perspective From New York State*, National Association of Regulatory Commissioners Seventh Biennial Regulatory Information Conference, Columbus, Ohio, September, 1990.

Bronner, Kevin M. and Rajendra P. Addepalli, "On the Best Bond Rating for a Minimum Cost of Capital," Public Utilities Fortnightly, August 1989.

Balk, Walter L., Bouckaert, Geert, and Kevin M. Bronner, "Notes on the Theory and Practice of Government Productivity Improvement," Public Productivity and Management Review, winter, 1989.

Bronner, Kevin M. and Rajendra P. Addepalli, "A Dissent to a Well-defined Cost of Capital for Public Utilities," Public Utilities Fortnightly, July 21, 1988.

Pillai, Vel and Kevin M. Bronner, “State Monitoring of Local Finances: An Analysis of New York State’s Financial Tracking System,” State and Local Government Review, Fall 1984.

Bronner, Kevin M. and Thomas G. Dvorsky, “Projecting Electric Utility Rate Increases Associated with Large Generating Projects: The New York Experience – Nine Mile 2,” Electric Ratemaking, April 1982.

Kevin M. Bronner, *Analyzing the Financial Impacts of Projected Rate Increases for Electric Utilities*, Fixed Income Analyst’s Society, Inc., New York City, October 29, 1981.

Kevin M. Bronner, *The Need for Long-range Financial Planning in Electric Utility Rate Proceedings*, National Association of Regulatory Commissioners Second Biennial Regulatory Information Conference, Columbus, Ohio, 1980.

Kevin M. Bronner, *Nuclear Fuel and Construction Trust Financing*, Public Utilities Fortnightly, May 24, 1979.

Kevin M. Bronner, *Alternatives to the Discounted Cash Flow Method in Determining the Cost of Common Equity Capital*, National Association of Regulatory Commissioners First Biennial Regulatory Information Conference, Columbus, Ohio, 1978.

Albany Research in Public Administration Reports (2016-2021):

2021 Reports:

Report Number 2021-1: *Moody’s Bond Ratings for Local Governments in New York State December 2020 Update*. January 1, 2021.

Report Number 2021-2: *Moody’s Bond Ratings for Local Governments in New York State January 2021 Update*. February 1, 2021.

Report Number 2021-3: *Moody’s Revised Public School District Bond Rating Methodology January 2021*.

Report Number 2021-4: *The Municipal Securities Rulemaking Board’s 2020 Municipal Bond Market Review*, February 5, 2021.

Report Number 2021-5: *The Corona Virus Risk and the New York State Budget*, February 15, 2021.

Report Number 2021-6: *Moody’s Bond Ratings for Local Governments in New York State January 2021 Update*. February 1, 2021.

Report Number 2021-7: *Moody’s Revised Public School District Bond Rating Methodology Changes in New York State, February 2021*. March 2, 2021.

Report Number 2021-8: *Moody's Bond Ratings for Local Governments in New York State March 2021 Update*. April 1, 2021.

Report Number 2021-10: *Moody's Bond Ratings for Local Governments in New York State April 2021 Update*. May 1, 2021.

Report Number 2021-11: *Moody's Bond Ratings for Local Governments in New York State May 2021 Update*. June 1, 2021.

Report Number 2021-12: *Moody's Bond Ratings for Local Governments in New York State June 2021 Update*. July 1, 2021.

Report Number 2021-13: *Moody's Bond Ratings for Local Governments in New York State July 2021 Update*. August 1, 2021.

Report Number 2021-14: *Moody's State Bond Ratings Tax Burdens and Per Capita Spending*. August 11, 2021.

2020 Reports:

Report Number 2020-1: *Moody's Bond Ratings for Local Governments in New York State December 2019 Update*. January 2, 2020.

Report Number 2020-2: *Sales Tax Growth for Cities and Counties in New York State*. January 2, 2020.

Report Number 2020-3: *New York State Fiscal Determinations for City Governments*. January 2, 2020.

Report Number 2020-4: *Property Tax Base Growth for City and County Governments In New York State*. January 13, 2020.

Report Number 2020-5: *Lessons Learned From Budgeting Literature 1930 to 1969*. January 14, 2020.

Report Number 2020-6: *Should Local Governments in New York State Use Strategic Planning?* January 15, 2020.

Report Number 2020-7: *Moody's Bond Ratings for Local Governments in New York State January 2020 Update*. February 1, 2020.

Report Number 2020-8: *Moody's Bond Ratings for Local Governments in New York State February 2020 Update*. March 1, 2020.

Report Number 2020-9: *Moody's Bond Ratings for Local Governments in New York State March 2020 Update*. April 1, 2020.

Report Number 2020-10: *Coronavirus Related Moody's Bond Ratings Determinations for New York State Entities, March 2020 Update*. April 1, 2020.

Report Number 2020-11: n/a.

Report Number 2020-12: *Corona Virus Statistics in the United States April 11, 2020*. April 11, 2020.

Report Number 2020-13: *Corona Virus Statistics in the United States April 18, 2020*. April 18, 2020.

Report Number 2020-14: *Corona Virus Statistics in the United States April 25, 2020*. April 25, 2020.

Report Number 2020-15: *Moody's Bond Ratings for Local Governments in New York State April 2020 Update*. May 1, 2020.

Report Number 2020-16: *Moody's Bond Ratings for Major New York State Public Authorities April 2020 Update*. May 6, 2020.

Report Number 2020-17: *Moody's Bond Ratings for Local Governments in New York State May 2020 Update*. June 1, 2020.

Report Number 2020-18: *Moody's Bond Ratings for Local Governments in New York State June 2020 Update*. July 1, 2020.

Report Number 2020-19: *Moody's Bond Ratings for Local Governments in New York State July 2020 Update*. August 1, 2020.

Report Number 2020-20: *Moody's Bond Ratings for Local Governments in New York State August 2020 Update*. September 1, 2020.

Report Number 2020-21: *Moody's Bond Ratings for Local Governments in New York State September 2020 Update*. October 1, 2020.

Report Number 2020-22: *Moody's Bond Ratings for Local Governments in New York State October 2020 Update*. November 1, 2020.

Report Number 2020-23: *Moody's Bond Ratings for Local Governments in New York State November 2020 Update*. December 1, 2020.

2019 Reports:

Report Number 2019-10: *Moody's Bond Ratings for Local Governments in New York State November 2019 Update*. December 1, 2019.

Report Number 2019-9: *Moody's Bond Ratings for Local Governments in New York State October 2019 Update*. November 1, 2019.

Report Number 2019-8: *Moody's Bond Ratings for Local Governments in New York State September 2019 Update*. October 1, 2019.

Report Number 2019-7: *Moody's Bond Ratings for Local Governments in New York State August 2019 Update*. September 3, 2019.

Report Number 2019-6: *The New York State Local Government Property Tax Freeze and County User Fees, April 3, 2019*.

Report Number 2019-5: *The State and Local Tax Deduction Issue in New York State, February 20, 2019*.

Report Number 2019-4: *2019 Update on Federal Tax Reform, February 13, 2019*.

Report Number 2019-3: *County Government Spending in New York State Under the 2011 Property Tax Cap, February 11, 2019*.

Report Number 2019-2: *State Government Growth in Major Tax Revenues in 2018, January 29, 2019*.

Report Number 2019-1: *Fiscal Reviews for County Governments in New York State, January 2, 2019*.

2018 Reports:

Report Number 2018-4: *The Need for an Independent New York State Commission on Regulatory Reform*.

Report Number 2018-3: *Will the 2017 Tax Cuts and Jobs Act Increase the Federal Deficit in the 2018-2027 Period?*

Report Number 2018-2: *User Fees and the New York State Local Government Property Tax Freeze*.

Report Number 2018-1: *Will Utility Rates for Consumers Be Reduced in New York State From the Federal Tax Reform Act?*

2017 Reports:

Report Number 2017-10: *New York State's \$255 Billion "New York Health" Program*.

Report Number 2017-9: *The New York State's 2017 Intermunicipal Grant Program (IMG) for Drinking and Waste Eater Systems*.

Report Number 2017-8: *The New York State County-Wide Shared Services Property Tax Savings Plan Initiative for 2017-2018*.

Report Number 2017-7: *County Governments: New York State Fiscal Stress Scores and Environmental Scores.*

Report Number 2017-6: *City Governments in New York State: New York State Fiscal Stress Scores and Environmental Scores.*

Report Number 2017-5: *Quantitative Fiscal Brief: New York State Fiscal Stress Data for City Governments.*

Report Number 2017-4: *Executive Budgeting Literature and Lessons 1899-1929.*

Report Number 2017-3: *Quantitative Fiscal Brief: New York State Fiscal Stress Data for County Governments.*

Report Number 2017-2: *The New York State Department of State Local Government Efficiency Program.*

Report Number 2017-1: *The New York State Local Government Property Tax Freeze.*

2016 Reports:

Report Number 2016-2: *The Financial Restructuring Board for Local Governments A New York State Entity.*

Report Number 2016-1: *The New York State Fiscal Stress Monitoring System for Local Governments.*

Teaching & Education Related Activities 1995-2021:

Discussant, Midwest Political Science Association Session on *Public Policy in the States*, Chicago Illinois Virtual Conference, April 14, 2021.

Guest lecture in strategic planning. Nelson A. Rockefeller College of Public Affairs and Policy, University at Albany. Class number: PADR 615, February 2021.

Moderator on Strategic Planning session, Northeast Conference on Public Administration (NECOPA) online conference, November 6, 2020.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 659 Managing Public Service Organization Finances, Fall 2019.

Association of Budgeting and Financial Management Conference Chair on the Budget Processes panel. September 27, 2019.

Sage Publications reviewer on public finance book: *Capital Planning, Budgeting, Financing, and Management*. November, 2016.

Journal Article Reviewer, Public Budgeting & Finance, 2016.

University of California at Berkeley “Just Public Finance” program article reviewer, June 2016.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 690 Regulatory Administration 2015.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 697 Guided Research (Governmental Accounting). 2015.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 631 Cost Management for Government and Nonprofit Organizations 2014 and 2015.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 697 Guided Research (Governmental Accounting). 2014.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 641 Basic Governmental Accounting, 1997 to 2015.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. RPAD 647 Capital Markets and Bond Markets. 2014, 2016.

Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. Independent Research in Regulatory Administration, Summer 2013.

2013-2015 University at Albany. Transfer Student Seminar in Personal Financial Planning, Fall Semester.

Reviewer (2012), *Journal of Modern Accounting and Auditing* article “The Importance of Earnings Management Detection Models to Identify Fraud: A Case From Italian Listed Firms.”

2012-2017 University at Albany. Freshmen Seminar in Personal Financial Planning, Fall Semester.

2012 Nelson A. Rockefeller College of Public Affairs & Policy Center for International Development, University at Albany. Rwanda project group member.

2011-2012 Member of Dissertation Committee of Jaejin Im. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany. “Government Agencies’ Responses to External Pressure for Regulatory Change: A Case Study of the CFTC and SEC.” Defended on May 7, 2012.

2010 Nelson A. Rockefeller College of Public Affairs & Policy, Center for International Development, Ghana Training Program, August 2010.

RPAD 503 Principles of Public Economics. 2008-2009. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany.

RPAD 690 Regulatory Administration. 2003-2009. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany.

RPAD 648 Readings in Public Finance. 2002. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany.

RPAD 646 Government Fiscal Management 2001-2002. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany.

RPAD 501 Public Economics and Finance. 2001. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany.

PAD 615 Strategic Planning and Management. 1995. Nelson A. Rockefeller College of Public Affairs & Policy, University at Albany.

Cost Benefit Analysis Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. University at Albany. June and July 2009.

Fraud and Forensic Accounting Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. October, 2010, December, 2009, July 2009, June 2009, December 2006, July 2006.

Sarbanes Oxley Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. March, 2007.

Auditing and Data Mining Techniques Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. December, 2006.

Computer Auditing and IT Controls Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. December, 2006.

New York State Budget Process Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. October, 2006.

Performance Auditing for Government Programs Workshop. Professional Development Program, Nelson A. Rockefeller College of Public Affairs and Policy. November, 2006.

Awards and Recognitions & Other Academic Activities:

Letter from Governmental Accounting Standards Board (GASB) Chair Joe Black, April 2021.

Midwest Political Science Association *Certificate of Participation*, April 2021.

University at Albany Discretionary Salary Award 2015 for recognition of outstanding performance related to research, teaching and service missions of the University at Albany. December 2015

University at Albany Discretionary Salary Award 2014 for recognition of outstanding performance related to research, teaching and service missions of the University at Albany. December 2014.

Rockefeller College of Public Affairs & Policy Annual Dinner and Awards Ceremony Sponsor, May 17, 2014.

Rockefeller College of Public Affairs & Policy Annual Dinner and Awards Ceremony Sponsor, May 17, 2013.

Rockefeller College of Public Affairs & Policy Annual Dinner and Awards Ceremony Sponsor, May 17, 2012.

2011-2012. Member of Dean Search Committee for the Rockefeller College of Public Affairs & Policy at the University at Albany.

2009. Rockefeller College of Public Affairs & Policy, University at Albany. Lifetime Recognition Award.

2009. Letter from New York State Governor David A. Paterson recognizing Kevin Bronner. November 19, 2009.

2009. University at Albany State University of New York University Council Resolution recognizing Kevin M. Bronner, Ph.D. for his service on the University Council. November 13, 2009.

2009. Letter from New York State Governor David A. Paterson recognizing Kevin M. Bronner as a Member of the Council for the State University of New York at Albany. October 22, 2009.

2005. Omicron Delta Kappa University at Albany Chapter Inductee. National Honor Society of Leadership.

2003. Office of the Albany County, New York County Executive Michael G. Breslin recognizing Kevin M. Bronner, Ph.D. for his service to New York State, The Town of Colonie, New York, and the University at Albany. October 20, 2003.

2003. Letter from State of New York Department of Public Service Chairman William M. Flynn recognizing Kevin Bronner for his years of dedicated public service to the State of New York.

2002 to 2009. Member of University at Albany Council.

2003. Town of Colonie, New York Colonie Senior Services, Inc. "Building a Service Community Award."

2001. Colonie, New York Youth Center Honorary Board of Directors Membership.

2000. State of New York Department of Public Service 30 Year Service Award Presented to Kevin M. Bronner by Maureen O. Helmer, Chairman of the Public Service Commission for dedicated loyal and dedicated service.

1999. Colonie Youth Center, New York Volunteer Service Award.

1998. Strategic Planning Presentation to Kevin M. Bronner from the Friends of the Pruyn House in Colonie, New York.

1997. Letter from Tim Carey, Chairman of the New York State Consumer Protection Board recognizing Kevin M. Bronner for his work on behalf of the Consumer Protection Board. March 5, 1997.

1996. Letter recognizing Kevin Bronner for his work on the Competitive Opportunities cases at the New York State Consumer Protection Board from Chairman Tim Carey. September 17, 1996.

1995. State of New York Public Service Commission, Department of Public Service Award presented to Kevin Bronner by Harold A. Jerry, Chairman of the New York State Public Service Commission. November 28, 1995.

1995. Certificate of Election presented to Kevin M. Bronner on his election to the Board of Directors of the Colonie Youth Center, Inc. January 4, 1995.

1994. Certificate of Appreciation presented to Kevin Bronner to recognize his participation in the New York State Department of Public Service mentoring Program by John J. Kelliher, Secretary to the New York State Public Service Commission. June 20, 1994.

1994. Correspondence from Peter Bradford, Chairman of the New York State Public Service Commission, recognizing Kevin Bronner for his work on the Jamaica Water Supply Company. March 28, 1994.

1993. Recognition of Kevin M. Bronner, Ph.D. by the Harvard University *International Directory of Business and Management Scholars and Research* publication.

1993. Thank you letter to Dr. Kevin Bronner from Regents College, State University of New York for serving as a Special Assessment Examiner. October 7, 1993.

1991. Letter from Peter Bradford, Chairman of the New York State Public Service Commission recognizing the work of Kevin Bronner's work on the FERC's generic cost of common equity article published by the National Regulatory Research Institute in Columbus, Ohio. June 25, 1991.

1991. Correspondence from Peter Bradford, Chairman of the New York State Public Service Commission recognizing Kevin Bronner for his work on viewing negotiated settlements as a bidding process in the papers of the National Association of Regulated Utility Commissioners 1991 Biennial Regulatory Information Conference. March 26, 1991.

1988. Letter from New York State Governor Mario M. Cuomo recognizing Kevin Bronner for his work on the Nine Mile Two Task Force. May 20, 1988.

1988. Correspondence from Peter Bradford, Chairman of the New York State Public Service Commission recognizing Kevin Bronner for his work on the Niagara Mohawk rate negotiations. June 6, 1988.

1985. Letter from Warren F. Ilchman, Provost, State University of New York at Albany recognizing Kevin M. Bronner. November 8, 1985.

1984. Phi Alpha Alpha Inductee. National Honor Society of Public Administration. April 24, 1984.

1981. Letter recognizing Kevin M. Bronner from the Amos Tuck School of Business Administration of Dartmouth College for his work on reviewing an article on rate of return cost of money approaches. April 29, 1981.

1970. Awarded the *National Defense Service Medal* by the United States Air Force.

1968. Admitted to the National Junior College Scholastic Society (Phi Theta Kappa).

Editorial and Opinion Pieces:

Kevin M. Bronner, *Not a good idea Solar panels not right for stony brook*. Colonie Spotlight Newspapers opinion piece, August 17, 2021.

Kevin M. Bronner, *Don't Sell Stony Creek*. Colonie Spotlight Newspapers opinion piece, May 13, 2021.

Kevin M. Bronner, *Town ethics reform needed*. Colonie Spotlight Newspapers opinion piece, March 30, 2021.

Kevin M. Bronner, *Strategic planning needed*. Colonie Spotlight Newspapers opinion piece, January 20-26, 2021.

Kevin M. Bronner, *Things to Watch in this year's budget*. Colonie Spotlight Newspapers opinion piece, August 12, 2020.

Kevin M. Bronner, *There are serious ethical questions in the Town of Colonie government*. Colonie Spotlight Newspapers opinion piece, February 5, 2020.

Kevin M. Bronner, *DiNapoli Should Audit Albany County*. Albany Times Union opinion piece, January 27, 2020.

Kevin M. Bronner, *Colonie budget in a dangerous position*. Colonie Spotlight Newspapers opinion piece, January 8, 2020.

Kevin M. Bronner, *Double dipping is not right*. Colonie Spotlight Newspapers opinion piece, December 11, 2019.

Kevin M. Bronner, *Colonie needs more greenspace preservation*. Colonie Spotlight Newspapers opinion piece, November 20, 2019.

Kevin M. Bronner, *Colonie's financial woes due to poor management*. Albany Times Union opinion piece, October 30, 2019.

Kevin M. Bronner, *Colonie's comprehensive plans were fumbled*. Albany Times Union opinion piece, August 18, 2019.

Kevin M. Bronner, *We are left with a mess in Colonie*. Colonie Spotlight Newspapers opinion piece, August 14, 2019.

Kevin M. Bronner, *Including Town of Colonie villages is a matter of common sense*. Colonie Spotlight Newspapers opinion piece, May 22, 2019.

Kevin M. Bronner, *Colonie survey was not representative*, Albany Times Union opinion piece, May 8, 2019.

Kevin M. Bronner, *Colonie Town Board Should Reject Comprehensive Plan*, Colonie Spotlight Newspapers opinion piece, May 8, 2019.

Kevin M. Bronner, *Colonie Needs Landfill Money*, Colonie Spotlight Newspapers opinion piece, January 9, 2019.

Kevin M. Bronner, *Colonie Taxpayers are stuck*, Colonie Spotlight Newspapers opinion piece, November 7, 2018.

Kevin M. Bronner, *Problems at the landfill*, Colonie Spotlight Newspapers opinion piece, August 22, 2018.

Kevin M. Bronner, *Ensure Policy Cuts Cost of Health Care*, Albany Times Union opinion piece, June 13, 2017.

Kevin M. Bronner, *Don't be too quick to go single payer*, Colonie Spotlight Newspapers opinion piece, June 21, 2017.

Kevin M. Bronner, *Government needs audit committees*, Colonie Spotlight Newspapers opinion piece, July 25, 2007.

Kevin M. Bronner, *Time for Change U.S. needs a leader to step up to take on stalled politics, oil industry*. Albany Times Union, May 21, 2006.

Kevin M. Bronner, *Strong energy policy still needed*, Spotlight Newspapers opinion piece, January 11, 2006.

Kevin M. Bronner, *State unemployment rate is low*, Spotlight Newspapers opinion piece, August 31, 2005.

Kevin M. Bronner, *Local boards as regulatory agencies*, Spotlight Newspapers opinion piece, January 19, 2005.

Kevin M. Bronner, *NY's high tax, high debt history*, Loudonville Spotlight opinion piece, March 3, 2004.

Kevin M. Bronner, *Tax reform evolves over the years*, Loudonville Spotlight opinion piece, April 14, 2004.

Kevin M. Bronner, *Government ethics is no oxymoron*, Loudonville Spotlight opinion piece, January 21, 2004.

Kevin M. Bronner, *Arthur Levitt Identifies Six Corporate Accounting Tricks*, The Business Review opinion piece, February 2, 2003.

Kevin M. Bronner, *More thoughts on media regulation*. The Business Review, Opinion piece, June 16, 2003.

Kevin M. Bronner, *'Concentration ratio' the key in media ownership*. Albany Times Union opinion piece, June 11, 2003.

Kevin M. Bronner, *Our record federal debt is a manageable problem*, Loudonville Spotlight opinion piece, June 4, 2003.

Kevin M. Bronner, *Electric Grid Needs Coordination*, Loudonville Spotlight opinion piece, August 27, 2003.

Kevin M. Bronner, *Drucker's Next Society has a role for older workers*, The Business Review opinion piece, November 24, 2003.

Kevin M. Bronner, *Business Scandals Show The Need for the Coming Corporate Reforms of 2002*, The Business Review opinion piece, October 25-31, 2002.

Kevin M. Bronner, *Scandals show need for reforms*, Buffalo Business First opinion piece, November 4, 2002.

Formal Regulatory and Other Proceedings 1970-2021:

Letter to the Office of the New York State Comptroller: **Request for an audit of the Town of Colonie \$11 million impact mitigation fee fund associated with miscellaneous development projects. [Additional Information from the Town of Colonie Planning Board.]** July 26, 2021.

Letter to the Office of the New York State Comptroller: **Request for an audit of the Town of Colonie \$11 million impact mitigation fee fund associated with miscellaneous development projects.** July 2, 2021.

Letter to the Office of the New York State Comptroller: **Due to the high risk facing the Town of Colonie Taxpayers there is a need to conduct an audit of (1) the Town of Colonie Pure**

Waters Department budgeting program, and (2) the audit of claims program conducted by the Colonie Town Comptroller for the Pure Waters Department, June 28, 2021.

Letter to the Office of the New York State Comptroller: **Addendum #2 Concerning Sole Source Bidding: Request for an audit of the Town of Colonie concerning a Special Miscellaneous Fund to include budgeting practices and competitive bidding aspects of the fund. Also, an audit of the Town of Colonie Capital Projects Fund should be conducted and the auditing of claims for both funds should be conducted.** June 15, 2021.

Letter to the Office of the New York State Comptroller: **Addendum #1: Request for an audit of the Town of Colonie concerning a Special Miscellaneous Revenue Fund to include budgeting practices and competitive bidding aspects of the fund. Also, an audit of the Town of Colonie Capital Projects Fund should be conducted and the auditing of claims for both funds should be conducted.** June 14, 2021.

Letter to the Office of the New York State Comptroller: **Request for an audit of the Town of Colonie concerning a Special Miscellaneous Revenue Fund to include budgeting practices and competitive bidding aspects of the fund. Also, an audit of the Town of Colonie Capital Projects Fund should be conducted and the auditing of claims for both funds should be conducted.** June 7, 2021.

Comments of Kevin M. Bronner Ph.D. Before the New York State Public Service Commission in Case 17-M-0815, January 23, 2018.

Presentation of Kevin M. Bronner Before the New York State Department of Environmental Conservation Application 4-0126-00033/00001 Town of Colonie Landfill Area 7 Development. September 30, 2016.

The Federal Reserve Bank of New York. Attendee at the *Federal Reserve in the 21st Century Symposium for College Professors*. New York City, March 22, 2016.

Governmental Accounting Standards Board. Input of Kevin M. Bronner on Debt Disclosures in the Notes to the Financial Statements. March 14, 2016.

New York State Department of Public Service Case 14-M-0101. Proceeding on Motion of the Commission in Regard to Reforming the Energy Vision. *Comments of Kevin M. Bronner Regarding the Staff White Paper on Cost Benefit Analysis*, August 2, 2015.

New York State Department of Public Service Case 14-M-0094. Proceeding on Motion of the Commission to Consider a Clean Energy Fund. *Comments of Kevin M. Bronner Requesting Emphasis on Municipal Street Lighting*, July 1, 2015.

Comments of Kevin M. Bronner Ph.D. in support of a New System of College Ratings to the United States Department of Education. January 2, 2015.

New York State Department of Public Service 2014-2015. Intervenor. Case 14-M-0094. Proceeding on Motion of the Commission to Consider a Clean Energy Fund.

New York State Department of Environmental Conservation. Supplemental Comments of Kevin M. Bronner in Opposition to the Town of Colonie Landfill Permit Application 4-0126-

00033/00001 Modification to Increase the Annual Landfill Tonnage From 170,500 tons per year to 255,840 tons per year. (August 28, 2013).

New York State Department of Public Service. Case 07-M-0548. Energy Efficiency Portfolio Standard. Intervener status 2007-2013.

Case 26653. National Fuel Gas Corporation Iroquois Gas Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26684. Western Counties Telephone Corporation, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26760. National Fuel Gas Corporation Pennsylvania Gas Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26686. Midstate Telephone Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26838. General Telephone Company of Upstate New York Telephone Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26880. Jamaica Water Supply Company Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26943. Niagara Mohawk Power Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

General Telephone of Upstate New York, Inc. field auditing team member 1970-1971 for the New York State Department of Public Service.

St. Lawrence Gas Company field auditing team member 1971 for the New York State Department of Public Service.

Middleburgh Telephone Company auditing team member 1972 for the New York State Department of Public Service.

Prattsville Telephone Corporation auditing team member 1972 – 1973 for the New York State Department of Public Service.

Odessa Telephone Corporation and Rochester Telephone Corporation merger audit team member for the New York State Department of Public Service 1972 to 1973.

Case 26931. Chenango & Unadilla Telephone Company Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26932. Iroquois Telephone Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26944. Niagara Mohawk Power Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26929. National Fuel Gas Company Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27029. Consolidated Edison Company of New York, Inc. Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27014. Rochester Telephone Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26945. Niagara Mohawk Power Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27099. Consolidated Edison Company of New York Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27215. Niagara Mohawk Power Corporation Electric Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27108. Rochester Gas and Electric Corporation Electric Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27216. Niagara Mohawk Power Corporation Street Lighting Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27109. Rochester Gas & Electric Corporation Gas Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27209. Jamaica Water Supply Company Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27276. Consolidated Edison Company of New York, Inc. Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27217. Niagara Mohawk Power Corporation Gas Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27361. New York State Electric & Gas Corporation Electric Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27353. Consolidated Edison Company of New York, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27362. New York State Electric & Gas Corporation Gas Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27015. Rochester Telephone Corporation Rotelcom Subsidiary Investment, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27406. Rochester Telephone Corporation Sylyan Lake Merger, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26490. Empire Telephone Odessa Telephone Company merger, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27439. Jamaica Water Supply Company Customer Surcharge case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27137. Fuel Adjustment Clause for Electric Utilities, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27123. Consolidated Edison Company of New York, Inc. Indian Point #2 Outage Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26385. Long Range Gas Planning Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27341. Consolidated Edison Company of New York, Inc. Fair Day Uranium Mine proceeding, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27609. New York State Electric & Gas Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 26856. New Rochelle Water Company Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

New York State Energy Master Plan 1979, New York State Energy Office presentation.

Case 28059. Nine Mile Point Nuclear Unit 2 Evaluation. New York State Department of Public Service presentation. Prepared by Kevin M. Bronner and Thomas G. Dvorsky.

Case 27563. Shoreham Nuclear Power Station Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 29124. Nine Mile Point Nuclear Unit 2 Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 29327. Niagara Mohawk Power Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 28124. Jamesport Nuclear Station Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 29484. Long Island Lighting Company Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 29433. Central Hudson Gas & Electric Corporation Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

C. 90-C-0191. New York Telephone Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 29327. Nine Mile Point Nuclear Unit 2 Compliance Settlement, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 27679. Generic Finance Proceeding, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

C. 89-E-0115. Homer City Coal Unit Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

C. 91-E-0765. Rochester Gas & Electric Corporation, Storm Expense Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

C. 92-W-0583. Jamaica Water Supply Company Prudence Case, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case RP92-72-000. Federal Energy Regulatory Commission, Iroquois Gas Transmission System, L.P., New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case RP94-96-000. Federal Energy Regulatory Commission CNG Transmission Corporation, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 95-E-0491. Orange and Rockland Utilities Electric Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

C. 93-M-0849. Special Prudence Investigation of Orange and Rockland Utilities, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Case 93-E-0082. Orange and Rockland Utilities, Inc., Electric rates, and the associated accounting plan.

Case 93-G-0779. Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Orange and Rockland Utilities, Inc. for Gas Service contained in its Second Stage Filing in Case 92-G-0050, Issued September 1, 1993 Under Authority of Opinion No 92-30.

Case 95-M-0229. Petition of Orange and Rockland Utilities, Inc., for approval to enter into a Participation Agreement with the New York State Energy Research and Development Authority for the issuance and sale of up to \$44,000,000 aggregate principal amount of Pollution Control Refunding Revenue Bonds in one or more series and the issuance of its unsecured Promissory Notes in the principal amount of up to \$44,000,000.

Case #5503-94. An Article 78 proceeding in which Orange and Rockland took the Commission to court in response to the Commission's decision to terminate Case 93-E-0082 during June 1994.

Case 94-E-0996, a demand side management case/tariff change for Orange and Rockland Utilities, Inc.

C. 95-G-0779. Orange and Rockland Gas Rates, New York State Department of Public Service prepared testimony of Kevin M. Bronner.

Niagara Mohawk Power Corporation Fuel Purchases Operational Audit, 1988-1989. Field auditing and quantification work.

Spring Valley Water Company Materials and Supplies Operational Audit, 1988-1989. Field auditing and quantification work.

New York Telephone Company Central Office Equipment Operational Audit, 1989-1990. Field auditing and quantification work. Prepared testimony on behalf of the New York State Department of Public Service.

Long Island Lighting Company Management Audit, 1989-1990. Field auditing and quantification work.

Central Hudson Gas and Electric Corporation Management Audit, 1989-1990. Field auditing and quantification work.

Spring Valley Water Company Management Audit, 1988-1990. Field auditing and quantification work.

Niagara Mohawk Power Corporation Management Audit, 1989-1990. Field auditing and quantification work.

Long Island Water Company Operational Audit, 1989-1991. Field auditing and quantification work.

New York State Electric & Gas Corporation Management Audit, 1990-1991. Field auditing and quantification work.

Jamaica Water Supply Company Operational Audit, 1989-1990. Field auditing and quantification work.

C. 94-M-0349. Petition of New York State Electric & Gas Corporation for approval of a second stage electric and gas rate filing.

C. 94-E-0098. Niagara Mohawk PowerChoice Proceeding.

C. 94-E-0134/35. Niagara Mohawk Power Corporation Electric Rates.

C. 94-E-0952. Independent System Operator (ISO) Power Exchange and Transmission Pricing, Competitive Opportunities Draft Proposal (8/15/96).

C. 96-E-0132. Long Island Lighting Company Regulations for Electric Service to Determine if Opportunities Exist to Reduce Electric Rates.

C. 96-E-0132. Long Island Electric Company Temporary Rates.

C. 96-E-0709. Petition of Niagara Mohawk Power Corporation for Permission to Recover through a Rate Surcharge Eighty Percent of Revenues Lost Due to Certain Incremental Discount.

C. 94-E-0952. Competitive Opportunities Staff Draft Report on Generic Market Power (9/3/96).

C. 94-E-0952. Proceeding on Motion of the Commission to Address Competitive Opportunities Regarding Electric Service, Consumer Protection Board Comments on Staff's Summary of ESCO Issues (9/5/96).

C. 94-E-0952. Competitive Opportunities Staff Draft Report on Markey Power for Multi-Utility Load Pockets (9/11/96).

C. 94-E-0952. In the Matter of Competitive Opportunities Regarding Electric Service Reporting Requirements Comments (9/23/96).

C. 92-E-0814 and C. 88-E-081. Niagara Mohawk Power Corporation Petition for Approval of Curtailment Procedures (9/20/96).

Consumer Protection Board Petition to Direct the Use of Lower Workers' Compensation Premiums to benefit utility ratepayers (10/3/96).

C. 96-E-0775 and 95-E-0264. Qualifying Facility Monitoring Programs/Niagara Mohawk Petition (11/4/96).

FERC OA97-470-00 and ER 97-1162-000. New York Power Pool Independent System Operator Docket.

C. 96-E-0898. Rochester Gas and Electric Corporation Plan for Electric Utility Restructuring Proceeding.

C. 96-E-900. Orange and Rockland Utilities, Inc. Electric Restructuring.

C. 96-E-0891. New York State Electric and Gas Corporation Electric Utility Restructuring Case.

C. 96-E-0897. Consolidated Edison Company of New York, Inc. Electric Utility Restructuring.

C. 96-E-0909. Central Hudson Gas and Electric Corporation, Electric Utility Restructuring.

C. 96-M-0770. Petition for Approval, Pursuant to Public Service Law, Section 113 (2), of a Proposed Allocation of a \$4,221,373.28 Refund from the New York State Department of Taxation and Finance between Niagara Mohawk Power Corporation and Ratepayers. New York State Consumer Protection Board Director of Utility Intervention Kevin M. Bronner.

New York State Supreme Court Index # 5830-96 Energy Association of New York, et al., V. PSC Litigation.

C. 96-E-0948. Dairylea Cooperative Inc. To Establish an Open Access Pilot Program for Farm and Food Processor of Electricity.

C. 96-E-0251. Proceeding on Motion of the Commission to Distinguish Bulk Electric Transmission System from Local Distribution Facilities.

C. 96-M-0706. In the matter of the Rules and Regulations of the Public Service Commission ...Home Energy Fair Practices Act. (6/9/97).

C. 95-M-0370. In the Matter of Draft Revisions to Regulations Implementing Article VII of the Public Service Law for Major Electric and Gas Transmission Facilities, Filed in Case 11175 (8/6/97).

C. 94-E-0954. Nuclear Generation Comments (9/5/97).

Rochester Gas and Electric Corporation Contractor Study Request Before the PSC (10/23/97).

Advertising Study Request Before the PSC (11/20/97).

C. 95-G-1095. Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Niagara Mohawk Power Corporation for Gas Service.

C. 93-G-0932. Proceeding on Motion of the Commission to Address Issues Associated with the Restructuring of the Emerging Competitive Natural Gas Market (8/19/96).

Comments to the PSC on the Future of the Natural Gas Industry (8/28/96).

C. 96-G-0454. Proceeding on Motion of the Commission to Review the Policies Applicable to the Submetering of Gas Service to Commercial and Industrial Tenants (filed in Case 26998), (10/3/96).

Gas Adjustment Clause letter to the PSC. (11/7/97).

C. 97-G-0600. In the Matter of the Commission's Request for Gas Distribution Companies to Reduce Gas Cost Volatility and Provide for Alternative Gas Cost Purchasing Mechanism.

C. 95-G-0761. Brooklyn Union Gas Company Natural Gas Rates and Holding Company Petition.

C. 97-M-0567. Merger of Brooklyn Union and Long Island Lighting Company.

C. 97-G-1380. In the Matter of Issues Associated With the Future of the Natural Gas Industry and the Role of Local Gas Distribution Companies (9/10/97).

C. 96-S-1065. Consolidated Edison Company of New York, Inc. Steam Rate Proceeding.

C. 92-C-0665. Consumer Protection Board's Response to New York Telephone Company's Proposal Regarding the Effective date for the \$26.5 million Service Quality Improvement Plan (5/10/96).

FCC 96-98. Implementation of the Local Competition provisions in the Telecommunications Act (5/15/96).

C. 95-C-0657. Complaint of AT&T of New York, Inc. Concerning Wholesale Provision of Local Exchange Service (6/4/96).

C. 92-C-0665. New York Telephone Request for Extension of Deadlines (7/26/96).

C. 95-C-0498. Taconic Telephone Corporation – Rates.

Frontier Telephone Billing Problems.

C. 92-C-0665. New York Telephone Incentive Regulation (7/26/96).

C. 96-C-0603. Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of New York Telephone Company, NYNEX Corporation and Bell Atlantic Corporation For a Declaratory Ruling That the Commission Lacks Jurisdiction to Investigate and Approve a Proposed Merger Between NYNEX and a Subsidiary of Bell Atlantic or, in the Alternative, For Approval of the Merger.

C. 96-C-0647. Monitoring of Competition in Telecommunications Markets (9/4/96).

C. 91-C-0102 and C. 92-C-0665. Petition of New York Telephone Company For Leave to Modify the Plan For Comprehensive Restructuring of NYNEX Corporation and Its Affiliates (9/6/96).

C. 94-C-0095. Order Directing NYNEX to File Status Report and Comments on Compliance With Portions of the Telecommunications Act of 1996 and Permitting Responsive Filings (9/9/96).

C. 95-C-0806. In the Matter of the Unauthorized Switching of Telephone Customers From One Telephone Carrier to Another Through the Practice Known as Slamming.” (1/2/1997).

C. 90-C-0912 and C. 92-C-0702. New York Telephone Affiliates Settlement.

C. 96-C-0606 and C. 96-C-0599. Proposed Bell Atlantic/NYNEX Merger.

New York Telephone Sale of Bellcore Labs Subsidiary ((12/4/96).

C. 94-C-0095 and C. 28525. Development of a Targeted Accessibility Fund (TAF) for Programs Such as Lifeline, Emergency Services and the Telecommunications Relay Service.

C. 97-C-0139. Proceeding on Motion of the Commission to Review Service Quality Standards for Telephone Companies.

C. 92-C-0665. Proceeding on Motion of the Commission to Investigate Performance-Based Incentive Regulatory Plans for New York Telephone Company. (7/2/97).

C. 90-C-0912 and 92-C-0272. Plan for Implementing the NYNEX Affiliates Case Refund.

C. 96-C-1158. Proceeding on Motion of the Commission Pursuant to Section 97 (2) of the Public Service Law, to Evaluate the Options for Making Additional Central Office and/or Area Codes Available in the 212 and 917 Area Codes of New York City.

C. 92-C-0665. Proceeding on Motion of the Commission to Investigate Performance Based Incentive Regulatory Plans for New York Telephone Company—Track 2 (8/26/97).

FCC 94-129. Implementation of the Subscriber Carrier Selection Change Provisions of the Telecommunications Act of 1996, Policies and Rules Concerning Unauthorized Change of Consers’ Log Distance Carriers. (9/12/97).

C. 94-C-0095. Proceeding on Motion of the Commission to Examine Issues Related to the Continuing Provision of Universal Service and to Develop a Regulatory Framework for the Transition to Competition in the Local Exchange Market (10/16/97).

C. 94-W-0066. Annual Filing of the Large Water Companies' Long Range Strategic Plans. Jamaica Water Supply Company Escrow Account Proceeding.

1996-1997. Individual New York State Consumer Complaint Cases and Consumer Information provided in 43 cases.

1999. Member of the New York State Department of Public Service Natural Gas Reliability Team.

1999. Member of the New York State Department of Public Service Stranded Cost Model Group.

1999. Member of the New York State Department of Public Service Provider-of-Last-Resort Working Group.

1999. Member of the New York State Department of Public Service Natural Gas Survey Group.

1999. Member of the New York State Department of Public Service Energy Competition Education Team.

1999. Member of the New York State Department of Public Service Energy Competition Awareness Team.

1999. Member of the New York State Department of Public Service Orange and Rockland Energy Competition Advertising Team.

Case 99-G-1469. Keyspan Natural Gas Restructuring Case Team Member for the New York State Department of Public Service. (1999-2003).

Case 00-M-0504. Competitive Markets Proceeding Team Member for the New York State Department of Public Service.

Case 00-G-0974. Consolidated Edison Natural Gas Facilities Case Team Member for the New York State Department of Public Service.

Case 97-G-1380. Natural Gas Reliability Activities Case Team Member for the New York State Department of Public Service.

Case 94-E-0952. Competitive Markets Case Education Team Member for the New York State Department of Public Service.

Case 97-E-0900 Orange & Rockland Utilities. Member of Team for the New York State Department of Public Service.

New York State Department of Public Service Deutsch Bank presentation in Boston, Massachusetts during September 2000, team member.

Presentation of Kevin M. Bronner of the New York State Department of Public Service on Electric Company competition. Gloversville, New York, October 18, 2000.

(2002-2003) United States Securities and Exchange Commission audit of Keyspan Energy Delivery Team Member from the New York State Department of Public Service.

Case 06-G-1185. Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of the Brooklyn Union Gas Company d/b/a KevSpan Energy Delivery New York for Gas Service. Intervener status.

From 1974 to 2003: Participated in numerous utility finance proceedings dealing with securities issued by various New York State utilities. Examples of the financings examined included first mortgage bonds, unsecured debentures, Eurodollar financings, short term lines of credit, preferred stock issues, common stock issues, trust financings for nuclear fuel, employee stock ownership financings and environmental financings under the New York State Environmental Facilities Corporation (EFC).

Community Service:

University at Albany Rockefeller College Service Day, April 2017.

Town of Colonie, New York Cultural Center, President and Board Member (1995-2000).

Colonie Youth Center, Inc. Board Member (1996-2000).

Colonie Senior Services “Building A Senior Community” award recipient, October 20, 2003.

Honorary Board of Directors Member of the Colonie Youth Center, January 2001.

Current Member of Greater Loudonville Association.

West Albany Athletic Association “David Scaring Memorial” contributor of the American Flag Pole at the West Albany Park.

Greater Loudonville Association contributor of the American Flag Pole at the Loudon Green Park.

Rudy Ciccotti Center in Colonie New York contributor of the workout room facility.

Former Member of the Boy Scouts of America.

Former St. Pius X Soccer Coach in Loudonville, New York.

Former Colonie, New York Village Youth Soccer Club coach.

United States Military:

United States Air Force, Honorable Discharge, 1970.

New York Army National Guard, 1971-1977.

Note: Current as of May 2021.