Pennsylvania
Office of Open Records

# Standard Right-to-Know Law Request Form

*Please read carefully. Complete this form and retain a copy of **both** pages; this copy may be required if an appeal is filed. You have 15 business days to appeal after a request is denied or deemed denied. More information about the RTKL is available at https://www.openrecords.pa.gov. In most cases, a completed RTKL request form is a public record.*

**SUBMITTED TO AGENCY NAME:** LEHIGH COUNTY (Attn: AORO)

Date Request Submitted: 9/1/26 Submitted via: ■ Email □ U.S. Mail □ Fax □ In Person

[redacted]

**RECORDS REQUESTED:** *Provide as much detail as possible, including subject matter, time frame, and type of record sought. RTKL requests must seek records, not ask questions. Use additional pages if necessary.*

Pursuant to the Pennsylvania Right-to-Know Law, I request records concerning Lehigh County' s structural deficit and proposed 2027 property-tax increase, including:

Financial forecasts/projections showing General Fund revenues, expenditures, deficits/surpluses, and stabilization fund balances;
Records identifying cost-saving measures, expenditure reductions, operational efficiencies, hiring/position reductions, or other measures considered to address the deficit;
Records identifying recurring programs, positions, or contracts originally funded with ARPA or other temporary federal funds that are now funded with county revenue;
Records concerning healthcare cost-saving proposals, analyses, recommendations, or

***Form continues on page 2. Retain a copy of both pages.***

**RECORDS REQUESTED (continued):**

projected savings;
Records showing annual employee headcount/FTEs, regular wages, overtime, and employer-paid healthcare costs by department;
Records showing transfers into or withdrawals from the stabilization fund;
Records concerning anticipated 2028 borrowing/bond issuance, including analyses discussing reserve levels, borrowing costs, or credit ratings; and
Communications among the County Executive, fiscal/administrative staff, and Commissioners concerning the structural deficit or proposed 2027 millage/property-tax increase.

Date range: January 1, 2023 through present.

**DO YOU WANT COPIES?** ☐ Yes, printed ■ Yes, electronic ☐ No, in-person inspection

*Records shall be provided in the medium requested if they exist in that medium; otherwise, they shall be provided in the medium in which they exist. See Section 701. Your request may require payment or prepayment of fees. View the Official RTKL Fee Schedule for more details.*

**I understand that my request may incur fees. Notify me before further processing if fees will be more than ■ $100 (or) ☐ $_____.**

Do you want certified copies? ☐ Yes (*may be subject to additional costs*) ■ No

**ITEMS BELOW THIS LINE FOR AGENCY USE ONLY**

Tracking: _____ Date Received: _____ Response Due (5 bus. days): _____

30-Day Ext.? ☐ Yes ☐ No (If Yes, Final Due Date: _____) Actual Response Date: _____

Request was: ☐ Granted ☐ Partially Granted & Denied ☐ Denied Cost to Requester: $_____

☐ Appropriate third parties notified and given an opportunity to object to the release of requested records.

***Retain a copy of both pages of this Form.***

# COUNTY OF LEHIGH
## Department of Law

**Samuel E. Cohen**
**County Solicitor**

Deputy County Solicitor:
Eman H. Jarrah
Joseph Holaska
Assistant Solicitors:
David M. Backenstoe
E. Keller Kline, III
Joseph F. Leeson, III
Joshua S. Mazin
Lucas J. Repka
Catharine M. Roseberry
Stuart T. Shmookler
Charles F. Smith, Jr.

October 6, 2026

[redacted]

This comes in response to your Right-to-Know request received by me on September 1, 2026 (see attached). Under the Pennsylvania Right-to-Know Law, a written response was due on or before September 9, 2026. On September 9, 2026, Lehigh County requested a 30-day extension of time to respond to the request pursuant to 65 P.S. § 67.902(a)(7).

Your request was reviewed by the Lehigh County Fiscal Office, Lehigh County Office of Technology, and the Lehigh County Department of Law for review pursuant to and in accordance with Sections 102, 708, and 902(1)(a), (2), (4), and (7) of the Pennsylvania Right-to-Know Law (the "Law").

In your request you sought records concerning **Lehigh County's structural deficit and proposed 2027 property-tax increase with a date range of January 1, 2023 through present.** We reviewed your request, and hereby respond to your request as set forth below.

1 **Financial forecasts/projections showing General Fund revenues, expenditures, deficits/surpluses, and stabilization fund balances;**

Attached please find the 5 year forecast 2027, 2027 Budget Hearing Presentation 9.3.26, 2027 Proposed Budget Presentation Corrected Presentation, General Fund 2026 v 2027_Detailed Expenditures, Proposed 2027 Taxes In Context_Budget in Context 2027.

***Lehigh County Government Center***
***17 S. Seventh Street***
***Allentown, Pennsylvania 18101-2401***
***Phone: 610-782-3180***
***Fax: 610-871-2796***

Printed on recycled paper.

All Fiscal Budgets are located on the Lehigh County Fiscal Website by year found at: https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Fiscal-Budget

Additionally, Financial Statements are located on the Lehigh County Fiscal Website by year via the following link: https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Financial-Statements

All Meetings (Committee and Board of Commissioner) are located on the Lehigh County Commissioner's webpage under "Meeting Videos" via the following link: https://www.lehighcounty.org/Departments/Commissioners/Meeting-Videos

You may be interested in the video meeting on September 2, 2026, accessible via the aforementioned link for Meeting Videos, or by selecting the link below:

https://lehighcounty-org.zoomgov.com/rec/play/WWXn6E-Wd9HjJbgtwUKPn05WwJ03CsTgXiRLo6nnSHoISd0PgAzyzrF7aznk1r1XutjXeVvQTFuorn98.3lhoNWwMsmQ76qo1?accessLevel=meeting&canPlayFromShare=true&from=share_recording_detail&startTime=1788386269000&oldStyle=true&componentName=rec-play&originRequestUrl=https%3A%2F%2Flehighcounty-org.zoomgov.com%2Frec%2Fshare%2FcxX3fBuok5ubdT36l3oP2wmUe7djjqXPihqbRsK1B46lXSdcFFfkaIiZ5fVqOtss.rCj4tRbWlBU4CrQ9%3FstartTime%3D1788386269000

Lastly, the Lehigh County Controller's webpage located via the below link contain Annual Reports, General Audit Reports, including Non Audit Services and Special Reports. Below the Controller's webpage link are additional links to records pertinent to your request. https://www.lehighcounty.org/Controller

- 2025 Annual Report https://www.lehighcounty.org/Portals/0/2025%20Annual%20Report.pdf?ver=04WTmgcogAOYP-jgXcxWdg%3d%3d

- March 11, 2025 Town Hall, The Potential Effect of Federal Budget Cuts on Lehigh County https://www.lehighcounty.org/Portals/0/PDF/controller/General_Reports/Controller%20and%20Medicaid.mp4?ver=-GCfgyPBV3CKk-vOYxvDSA%3d%3d

- Town Hall, March 11, 2025 Power Point slides https://www.lehighcounty.org/Portals/0/PDF/controller/General_Reports/Medicaid%20Townhall%203%20Copy.pdf?ver=wND8DPFtB-aPQdQQyJfp5A%3d%3d

- May 14, 2025 County of Lehigh, Special Reports- Medicaid https://www.lehighcounty.org/Portals/0/PDF/controller/General_Reports/COL%20Special%20Reports%20Medicaid.pdf?ver=-DTiJdVZ_TzmJos1a0bP6Q%3d%3d

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- County of Lehigh-Memorandum-Structural Deficit
  https://www.lehighcounty.org/Portals/0/PDF/controller/General_Reports/COL%20Memo%20Healthcare.pdf?ver=wtIRdD6824FB3BS__MeLuA%3d%3d

2 **Records identifying cost-saving measures, expenditure reductions, operational inefficiencies, hiring/position reductions, or other measures considered to address the deficit;**

Please refer to responses provided to 1 and 4 of your request. Please also refer to the attached Cost Containment Memo.

3 **Records identifying recurring programs, positions, or contracts originally funded with ARPA or other temporary federal funds that are now funded with county revenue**;

Attached please find 2027 Budget Hearing Presentation 9.3.26,
2027 Proposed Budget Presentation Corrected Presentation, and the Corrections.2027 Proposed Budget Presentation.

Please refer to the video meetings on September 2, 2026 and September 16, 2026, accessible via the aforementioned link for Meeting Videos, or by selecting the links below:

https://lehighcounty-org.zoomgov.com/rec/play/WWXn6E-Wd9HjJbgtwUKPn05WwJ03CsTgXiRLo6nnSHoISd0PgAzyzrF7aznk1r1XutjXeVvQTFuorn98.3lhoNWwMsmQ76qo1?accessLevel=meeting&canPlayFromShare=true&from=share_recording_detail&startTime=1788386269000&oldStyle=true&componentName=rec-play&originRequestUrl=https%3A%2F%2Flehighcounty-org.zoomgov.com%2Frec%2Fshare%2FcxX3fBuok5ubdT36l3oP2wmUe7djjqXPihqbRsK1B46lXSdcFFfkaIiZ5fVqOtss.rCj4tRbWlBU4CrQ9%3FstartTime%3D1788386269000

https://lehighcounty-org.zoomgov.com/rec/play/aJQZqb5VU6nmMhq6SYkf2PnrvPI8XuJjs9gZASrZQmsHDFqiNdGakFJ0_qbiaJvv9eGc65q9rjSXDIAM.ytMeKmP6-bvwe7tq?accessLevel=meeting&canPlayFromShare=true&from=share_recording_detail&startTime=1789595778000&oldStyle=true&componentName=rec-play&originRequestUrl=https%3A%2F%2Flehighcounty-org.zoomgov.com%2Frec%2Fshare%2FyOmigUZCQMtdadgyBYw-tNPaNt4P64MYRB3ea2_t-RKj96t1egVameOdeOhS2PyB.eE4P5jH-53IHtlGK%3FstartTime%3D1789595778000

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**4 Records concerning healthcare cost-saving proposals, analyses, recommendations, or projected savings;**

Attached please find the 2027 Employee Benefits Outlook prepared by McGriff, Resolution 2026-31, Resolution 2026-32, Ordinance 2023-152, Ordinance 2023-158, Ordinance 2024-137, County of Lehigh - 2025 RFP Results 7-9-2024.pdf, 2027 Budget Hearing Presentation 9.3.26, and 2027 Proposed Budget Presentation Corrected Presentation.

You may be interested in the meeting video from August 12, 2026 found via this link wherein McGriff/Marsh McLennan presents the 2027 Employee Benefits Outlook:

https://lehighcounty-org.zoomgov.com/rec/play/niGd3fOIOnXRWKT8zhWaqHhfrZwbPMhhymqjg3NGh4OF5IT7izTh5zmIkGsKSC4hyMuAzAUe3KAZNkqI.RWLoITAsPJ2CFd8e?accessLevel=meeting&canPlayFromShare=true&from=share_recording_detail&startTime=1786570210000&oldStyle=true&componentName=rec-play&originRequestUrl=https%3A%2F%2Flehighcounty-org.zoomgov.com%2Frec%2Fshare%2FdLUtmr02Ng-Jk8lRA1WAFQva9C4NJxjIp-UeZNMnXfvBvUKvwiMjTbvf17bdusKE.ZYCIYt3K1fZaqrru%3FstartTime%3D1786570210000

The Lehigh County Controller's webpage located via the below link contain Audit Reports, including medical claim payment audits. Below the Controller's webpage link is an additional link to a record pertinent to your request.
https://www.lehighcounty.org/Controller

- 25-24 Medical Claim Payment Audit Follow-Up
https://www.lehighcounty.org/Portals/0/PDF/controller/General_Reports/25-24%20Medical%20Claim%20Payment-%20Follow-up.pdf?ver=tRn5BcYDb40CJznASESejw%3d%3d

**5 Records showing annual employee headcount/FTEs, regular wages, overtime, and employer-paid healthcare costs by department;**

Please refer to Fiscal Budgets. All Fiscal Budgets are located on the Lehigh County Fiscal Website by year via the below link:
https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Fiscal-Budget

For wages and overtime, please refer to the Fiscal Budgets (Details) by year. Employer paid healthcare costs are located under '41791' titled "Fringe Benefit Allocation".

Please reference the 2027 Budget Hearing Presentation 9.3.26.

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Please also refer to the video meeting on September 2, 2026, accessible via the aforementioned link for Meeting Videos, or by selecting the link below:

https://lehighcounty-org.zoomgov.com/rec/play/WWXn6E-Wd9HjJbgtwUKPn05WwJ03CsTgXiRLo6nnSHoISd0PgAzyzrF7aznk1r1XutjXeVvQTFuorn98.3lhoNWwMsmQ76qo1?accessLevel=meeting&canPlayFromShare=true&from=share_recording_detail&startTime=1788386269000&oldStyle=true&componentName=rec-play&originRequestUrl=https%3A%2F%2Flehighcounty-org.zoomgov.com%2Frec%2Fshare%2FcxX3fBuok5ubdT36l3oP2wmUe7djjqXPihqbRsK1B46lXSdcFFfkaIiZ5fVqOtss.rCj4tRbWlBU4CrQ9%3FstartTime%3D1788386269000

**6 Records showing transfers into or withdrawals from the stabilization fund;**

Please refer to the attached TREND REPORT_STABILIZATION FUND_TRANSFERS_2020_2025. Additionally, this information is also listed on each of the Fiscal Budgets (Details) by year. All Fiscal Budgets are located on the Lehigh County Fiscal Website by year at https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Fiscal-Budget

**7 Records concerning anticipated 2028 borrowing/bond issuance, including analyses discussing reserve levels, borrowing costs, or credit ratings; and**

Attached please find the 2027-2031 Capital Plan. Please also refer to the 2027 Budget Hearing Presentation 9.3.26, 2027 Proposed Budget Presentation Corrected Presentation, and Audited Financial Statements located on the Lehigh County Fiscal Website by year located at:
https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Financial-Statements.

**8 Communications among the County Executive, fiscal/administrative staff, and Commissioners concerning the structural deficit or proposed 2027 milage/property-tax increase.**

Attached please emails pursuant to your request. Personal email addresses have been redacted pursuant to Section 708(b)(6)(i)(A). Please note, certain emails have been withheld in accordance with Sections 708(b)(10) of the RTKL, which protect predecisional deliberations relating to a budget recommendation or course of action or any research, memos or other documents used in predecisional deliberations from release to the public. See 65 P.S. § 67.708(b)(10). Additionally, certain emails are protected by the attorney-client privilege and have been withheld. The RTKL defines privilege as "the attorney-work product doctrine, the attorney-client privilege, the doctor-patient privilege, the speech and debate privilege or other privilege recognized by a court interpreting the laws of this Commonwealth." See 65 P.S. Section 67.102.

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You have a right to appeal this decision to the Office of Open Records, 555 Walnut Street, Suite 605, Harrisburg, PA 17101-1925. If you choose to file an appeal, you must do so within fifteen (15) days of this Agency's response as outlined in Section 1101. Appeals must be filed in writing. You may use the form supplied by the Pennsylvania Office of Open Records or the appropriate form on the County of Lehigh website.

Please be advised that this correspondence serves to close this record with our office as permitted by law.

Sincerely,

Sheila Dutra-Michel

Sheila Dutra-Michel
Open Records Officer

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