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: 9/1/20 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 the $9 million Cedarbrook transfer included in Lehigh County' s 2026 budget.
Please provide:
Records showing how the $9 million transfer amount was calculated or projected;
Financial forecasts, worksheets, memoranda, or analyses supporting that projection;
Communications concerning the expected 2026 Cedarbrook surplus or transfer; and
Records reflecting when county officials first determined the full $9 million transfer would not be available.

Date range: January 1, 2025 through present.

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

**RECORDS REQUESTED (continued):**

**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 7, 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 forwarded to 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 the **$9 million dollar Cedarbrook transfer included in Lehigh County's 2026 budget with a date range of January 1, 2025 through present.** Records requested included the following:

- **Records showing how the $9 million transfer amount was calculated or projected**;

  Please refer to the attached IGT Summary for 2026 and 2025 and Cedarbrook Projection 2026 Revised.

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

Printed on recycled paper.

- **Financial forecasts, worksheets, memoranda, or analyses support that projection;**

  Please refer to the attached IGT Summary for 2026 and 2025 and Cedarbrook Projection 2026 Revised, the 2027 Budget Hearing Presentation, and 2027 Proposed Budget Presentation Corrected Presentation. Please also refer to attachments associated with the September 21, 2026 Finance Committee meeting titled, "5 Year Projection Cedarbrook", "Cedarbrook Budget", along with the agenda.

  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 meetings on September 2, 2026 and September 21, 2026, accessible via the aforementioned links 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/TrD3xO7sZ-itETfZ_fC8yGAAE0LcWmlQNyhqT0ZBQwcDrVGsRAAYJoHMsdoqJVZkjFeyYE4gGvlINZsf.1IPhL1iDMKZWRqn_?accessLevel=meeting&canPlayFromShare=true&from=share_recording_detail&startTime=1790027446000&oldStyle=true&componentName=rec-play&originRequestUrl=https%3A%2F%2Flehighcounty-org.zoomgov.com%2Frec%2Fshare%2FzO29ofv8icjpPj4cGzZX-Di3DmB284neJjkeJ8NmiX11WWaUERtGheG9r_xprPFc.I2G2XKDTjzaqvB5Z%3FstartTime%3D1790027446000

  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 is an additional link to a record pertinent to your request. https://www.lehighcounty.org/Controller

  - 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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- **Communications concerning the expected 2026 Cedarbrook surplus or transfer; and**

  Emails have been withheld in accordance with Sections 708(b)(10) of the RTKL, which protect predecisional deliberations relating to the internal, predecisional deliberations of an agency, its members, employees or officials or predecisional deliberations between agency members, employees or officials and members, employees or officials of another agency, including predecisional deliberations relating to a budget recommendation, legislative proposal, legislative amendment, contemplated or proposed policy or course of action or any research, memos or other documents used in the predecisional deliberations. See 65 P.S. § 67.708(b)(10).

- **Records reflecting when county officials first determined the full $9 million transfer would not be available**.

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

  Please also refer to the Fiscal webpage:
  https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Fiscal-Budget
  Reference the 2025 and 2026 Cedarbrook Fund Balance and Details
  2025 Link:
  https://www.lehighcounty.org/Portals/0/PDF/Fiscal/Cedarbrook%2012-01-25.pdf?ver=dyUimaRc_7WBGBjc3HxZUA%3d%3d
  2026 Link:
  https://www.lehighcounty.org/Portals/0/PDF/Fiscal/Cedarbrook%2009-30-2026.pdf?ver=5b65i5oFIoih3IdjQ-wA1A%3d%3d

  Lastly, please refer to the Fiscal Budgets, located on the Lehigh County Fiscal Website by year at https://www.lehighcounty.org/Departments/Fiscal-Tax-Claims/Fiscal-Budget

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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