



Outlook

Draft of Monday Presentation

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

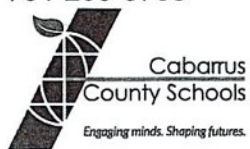
Date Thu 5/28/2026 3:31 PM

To John Kopicki <John.Kopicki@Cabarrus.k12.nc.us>

1 attachment (3 MB)

2026-27 Budget BOE 06.01.2026.pdf;

Phillip J. Penn
Chief Financial Officer
Cabarrus County Schools
4401 Old Airport Rd
Concord, NC 28025
704-260-5705



5/28/2014 PM

Did either of you have feedback on the presentation for Monday?

Kimberly Aldridge 5/28 1:52 PM

No, I don't.

I think you did a great job!

Carrie York 5/28 1:53 PM



I tweaked a couple formatting issues but think it looks great. I wanted to take another pass when I get payroll out.

Carrie York 5/28 2:07 PM



I can step over after this meeting. I have a couple questions.

Carrie York 5/28 2:53 PM



https://www.ncleg.gov/EnactedLegislation/Statutes/PDF/BySection/Chapter_115a/35_115a-442.pdf

doesn't require them to be 12 months but does require them



Outlook

FW: Presentation for Tonight

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Mon 6/1/2026 1:14 PM

To Lori Furr <Lori.Furr@Cabarrus.k12.nc.us>

 1 attachment (3 MB)

2026-27 Budget BOE 06.01.2026.pdf;

Here's the updated version with the duplicate removed.

From: Phillip Penn

Sent: Monday, June 1, 2026 12:45 PM

To: Lori Furr <Lori.Furr@Cabarrus.k12.nc.us>

Cc: John Kopicki <John.Kopicki@Cabarrus.k12.nc.us>

Subject: Presentation for Tonight

Importance: High

Lori,

Here is the final presentation for tonight. Please hold off on posting it as long as possible.

Thanks,

Phil

Phillip J. Penn

Chief Financial Officer

Cabarrus County Schools

4401 Old Airport Rd

Concord, NC 28025

704-260-5705





Outlook

Fwd: Presentation for Tonight

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Mon 6/1/2026 8:39 PM

To Cpmiller1990@gmail.com <Cpmiller1990@gmail.com>; Philip Furr <Philip.Furr@Cabarrus.k12.nc.us>

2 attachments (4 MB)

2026-27 Budget BOE 06.01.2026.pdf; image001.png;

Chris, here's a copy of the presentation.

Phil Penn

Sent from my iPhone

Begin forwarded message:

Phillip J. Penn
Chief Financial Officer
Cabarrus County Schools
4401 Old Airport Rd
Concord, NC 28025
704-260-5705



Outlook

Phillip Penn shared "2026-27 Budget BOE 06.01.2026" with you

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Wed 5/27/2026 2:36 PM

To Carrie York <Carrie.York@Cabarrus.k12.nc.us>; Kimberly Aldridge <Kimberly.Aldridge@Cabarrus.k12.nc.us>



Phillip Penn invited you to edit a file

Monday Presentation



2026-27 Budget BOE 06.01.2026



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Outlook

Phillip Penn shared "2026-27 Budget BOE 06.01.2026" with you

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Wed 5/20/2026 12:37 PM

To Edward Emery <Edward.Emery@Cabarrus.k12.nc.us>



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2026-27 Budget BOE 06.01.2026



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Outlook

Presentation Draft

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Wed 5/20/2026 12:37 PM

To Edward Emery <Edward.Emery@Cabarrus.k12.nc.us>

Ignore the first couple of slides.

 [2026-27 Budget BOE 06.01.2026.pptx](#)

Phillip J. Penn

Chief Financial Officer

Cabarrus County Schools

4401 Old Airport Rd

Concord, NC 28025

704-260-5705





Outlook

RE: Fact Check: Budget Myths Story

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Tue 6/2/2026 9:56 AM

To Chris Miller <cpmiller1990@gmail.com>

Cc Philip Furr <Philip.Furr@Cabarrus.k12.nc.us>

Good morning, Chris,

I have a couple of minor edits that I would suggest; if any of them stray beyond technical corrections, feel free to ignore them.

- What the Board and several others here received from Commissioner Patrick was one very long email that I separated into individual elements to respond to them with greater clarity. It wasn't multiple emails.
- On the marquee issue with CC Griffin, the Commissioner indicated we had kept the marquee in the budget while cutting district support for the VEX program. The issue wasn't limited to support of just CC Griffin.
- On the Mr. Bean FB post, I would hope it came across last night that there were actually two separate requests. The first one received a response early Friday morning May 1, and it was the second request to which a response was delivered on Tuesday May 5, roughly six hours prior to the FB post being made. In the second instance, I hand delivered a thumb drive to Kelly Sifford at approximately 11:45 am.

Thanks for your reporting on this, I appreciate the level of effort you put into your articles.

Phil

From: Chris Miller <cpmiller1990@gmail.com>

Sent: Tuesday, June 2, 2026 8:04 AM

To: Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Subject: Fact Check: Budget Myths Story

Cabarrus County Schools - CAUTION:

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Mr. Penn,

Below is a substantial portion of my story regarding your "Addressing Budget Myths" presentation last night.

Would you mind reviewing it and letting me know if any details are inaccurate or if there is any context you believe should be clarified? I thought the presentation was very clear, but given the complexity of school finance and the number of budget figures discussed, I want to make sure I have represented everything accurately.

I also included several screenshots in the story, but I've removed them from this version for easier review.

Thank you for taking a look, and please feel free to point out anything that needs correction or additional context.

Throughout the presentation, Penn sought to rebut several of Patrick's public criticisms and budget recommendations, arguing they often lacked important context about how school district finances operate.

In one email, Patrick suggested the district routinely budgets more than it spends on supplies, mileage, travel and workshops and argued CCS could save between \$4 million and \$6 million by better aligning those expenditures with actual spending patterns.

Penn said that analysis overlooked a key factor: the district intentionally froze spending on supplies, mileage, travel and workshops in December 2024 after identifying budget challenges.

Patrick also questioned why various departments maintain memberships in professional organizations and raised concerns about taxpayers funding memberships, including Rotary clubs.

Penn said most of those memberships allow employees to access professional development opportunities at significantly reduced rates and are generally districtwide memberships rather than individual ones. He added that some memberships help district leaders stay connected to community organizations and local developments that directly affect schools.

Penn also noted that CCS had already identified approximately \$143,000 in membership reductions during the Board of Education's May 4 budget discussions.

"I'll tell you, if you're not really paying attention and understand the link between the schools and the community, you're not looking hard enough," Penn said.

In another email, Patrick suggested the district explore keeping pay for administrators, coordinators and directors flat while directing additional resources toward teacher compensation. Patrick estimated the approach could generate as much as \$6.9 million in recurring savings.

Penn disputed that estimate. He noted that the combined salaries of all administrators, coordinators, directors, principals and assistant principals total about \$15.6 million. To save \$6.9 million annually, he said, the district would need to eliminate roughly 45% of those positions — 74 employees — through a reduction in force (RIF).

Penn also noted that coordinators are subject to state salary schedules and legislative pay increases that are not controlled locally. He further argued that freezing district-level administrator pay could leave CCS well below market rates compared with neighboring school districts.

Penn also argued that the proposal reflected a misunderstanding of the district's administrative structure.

Of the district's 173 administrators, 134 are principals or assistant principals working in schools. Only 39 work in the central office, including cabinet members, assistant superintendents, directors and coordinators.

"These are high-level positions with very, very seasoned people with exceptional backgrounds," Penn said.

Penn also highlighted where Patrick questioned why C.C. Griffin Middle School appeared to be budgeting \$81,000 for an electronic marquee sign while other school needs remained unmet. Patrick wrote that "I believe that is a prioritization problem."

According to Penn, the screenshot Patrick referenced was taken from a list of school-level capital requests and not from the district's operating budget. Penn said the proposed sign ultimately was not included in the district's operating, expansion or capital budget requests.

Penn argued the example illustrated a broader problem with drawing conclusions from incomplete budget documents without understanding how the requests are categorized or whether they were ever funded.

He also mentioned a few Facebook posts where Patrick questioned the school district, even writing: "I believe we simply have a mindset and spending problem, not a funding problem" and how the district is simply "playing with the numbers."

The criticism appeared to strike a particular nerve with Penn, whose finance department was seated in the audience as he defended the team's work before the school board.

"It's easy to be a keyboard warrior and put a comment like that on social media," Penn said, referring to accusations the district was playing with the numbers.

"But frankly, if you want to start questioning the integrity of me and my team, come say it to me in person," Penn said.

Penn also criticized a Facebook post from the "Ian Patrick for Cabarrus" account that featured a GIF of the British television character Mr. Bean staring into the distance alongside the caption: "Me waiting for the Cabarrus County Schools line item budget I requested a week ago." The post was published at 5:49 p.m. on May 5.

To rebut the post, Penn displayed records showing he had sent 64 Excel files containing detailed line-item budget information to interim County Manager Kelly Sifford at 11:28 a.m. on May 5 — more than six hours before Patrick's post appeared online.

"This is more about getting clicks than it is telling the whole true story," Penn said, calling the social media post "immature."

Penn also challenged Patrick's suggestion that some non-student-facing employees currently working 12-month schedules could be shifted to 10- or 11-month positions, a move Patrick estimated could generate up to \$220,000 in recurring savings.

Penn said the proposal overlooked the realities of district operations, noting that June and July are among the busiest months of the year for several departments, including finance.



Outlook

RE: Fund balance question

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Wed 5/27/2026 10:52 AM

To Jim Howden <jmhowden@cabarruscounty.us>

Thanks Jim. Full disclosure, both items are going to be in an update I share with the BOE on Monday.

From: Jim Howden <jmhowden@cabarruscounty.us>

Sent: Wednesday, May 27, 2026 10:45 AM

To: Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Subject: RE: Fund balance question

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The number we have for a future build is \$15MM.

James Howden

Finance Director

Finance Department

Cabarrus County

65 Church St SE

Concord NC 28026

Phone: 704-920-2894

Fax: 704-920-2101



CABARRUS COUNTY
America Thrives Here

From: Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Sent: Wednesday, May 27, 2026 10:24 AM

To: Jim Howden <jmhowden@cabarruscounty.us>

Subject: RE: Fund balance question

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Thanks Jim.

One follow-up. I see on the proposed \$35MM Paygo list \$1.1 million for the animal shelter design and engineering. What's the total estimated cost for that project?

Phil

From: Jim Howden <jmhowden@cabarruscounty.us>

Sent: Wednesday, May 27, 2026 8:58 AM

To: Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Subject: RE: Fund balance question

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Good morning Phil

I expect to receive a majority of it in 2025-26. High level look, without diving into each receivable, we've received over \$33 million of it in FY 2026.

Jim

James Howden

Finance Director

Finance Department

Cabarrus County

65 Church St SE

Concord NC 28026

Phone: 704-920-2894

Fax: 704-920-2101



CABARRUS COUNTY
America Thrives Here

From: Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Sent: Tuesday, May 26, 2026 7:06 PM

To: Jim Howden <jmhowden@cabarruscounty.us>

Subject: Fund balance question

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Hi Jim,

I had a question about the County's 6/30/2025 fund balance.

Of the roughly \$38 million that was classified as Restricted due to State Statute, it looks like the wide majority of that (\$36 million) was due from other governments. How much of the \$36 million was supposed to be received during fiscal 2025-26?

Thanks in advance for your help,

Phil

Phillip J. Penn

Chief Financial Officer

Cabarrus County Schools

4401 Old Airport Rd

Concord, NC 28025

704-260-5705



**Cabarrus
County Schools**
Engaging minds. Shaping futures.

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Outlook

RE: Ian review

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Tue 6/2/2026 11:23 AM

To Edward Emery <Edward.Emery@Cabarrus.k12.nc.us>

All accurate.

From: Edward Emery <Edward.Emery@Cabarrus.k12.nc.us>

Sent: Tuesday, June 2, 2026 11:08 AM

To: Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Subject: Ian review

I would not recommend Ian Patrick for Cabarrus primarily based on information I learned about him from his May 15, 2026, post regarding Cabarrus County Schools.

1. Ian falsely accused Cabarrus County Schools of choosing a digital sign over Vex Robotics.
2. Ian demonstrated a lack of courage when he chose not to address the false statements he posted.
3. Ian demonstrated a lack of understanding around school budgeting while trying to explain the differences between continuation and expansion.
4. Ian demonstrated a lack of commitment when he did not invest the time to fully understand the school budget process and terminology.
5. Ian chose to use social media as his platform. I believe if someone chooses this platform, it is their obligation to answer every question asked. Ian failed to do this several times.

I simply cannot recommend someone when the information they provide cannot be relied on and they lack the courage to admit when they are wrong.



Outlook

Re: Operation Truth

From Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

Date Thu 5/21/2026 1:52 PM

To Edward Emery <Edward.Emery@Cabarrus.k12.nc.us>

I love this. There's a lot here I'm going to use.

I'm thinking of labeling these budget myths or budget claims. I won't name him directly - I think it'll be pretty clear who I'm speaking about.

Sent from my iPhone

On May 21, 2026, at 11:00 AM, Edward Emery <Edward.Emery@cabarrus.k12.nc.us> wrote:

Just a gauging email for me to better understand things you like and don't.

Just ideas, observations, and thoughts.

Slide 2 – State what the updated benefit rate info is (Retirement / Health)

Slide 3 – Third statement – Start with “No Layoffs” - then elaborate

Slide 5 – Possible title..... **“Commissioner Ian Patricks’ “budget findings”**. Maybe leave out the name. He used the term “budget findings” on FB. I don't really see these as findings – hence the quotes and an opportunity to point out a lack of knowledge.

Slide 6 - Mileage budgets were created for a reason. We can discuss if you think it may be useful.

Slide 7 – Update the title – it's the same as the previous slide. FYI – I submitted a public records request to the county for details of any payments made to Rotary of Cabarrus, Rotary of Concord. They responded to my request for a vehicle list within a day, but crickets on the rotary question. Also crickets on my request for two years of vendor payments. All these requests were submitted 5/10/26. He falsely bashed you after only a week.

Slide 8 – Just wow.

Slide 9 – I am almost certain he made a statement about the “clearly” being Title I. Yes – found it – “Ed Emery the screenshot clearly states it was ‘funded through title I... but we would like it funded differently in FY '27.’ It was moved. I thought that was clear” One of my comments back was “Ian Patrick for Cabarrus the screen shot clearly states title 1 or an allotment.” The “or allotment” is important to me because it means it may not be Title 1. I just wouldn't want you to make any kind of statement resembling one of his.

Slide 10 – Terms like “Working Papers” and “Fine Tooth Comb” come to mind.

Slide 13 – Post his lie(s) on this slide - “Yet one department is requesting \$81K for a digital display – which was kept in the budget instead of VEX Robotics” Add source and time data

Slide 14 – Power School and Canvas serve very different purposes. Here's a blurb I shamelessly stole from the internet – **“Canvas is a Learning Management System (LMS) designed for classroom instruction, daily assignments, and teacher-student communication. PowerSchool is a Student Information System (SIS) used to manage official academic records, attendance, report cards, and enrollment. Together, they serve distinct roles in the educational ecosystem.”** Just another example to prove his lack of knowledge. I also feel it's a parents' responsibility to hold their child accountable regardless of any system. He needs a system to hold his kids accountable?

Slide 16 – I don't know what positions he's talking about, but it's a great place to point out statutorily required 12-month positions.

School treasures for example.

So that's my first pass of thoughts and ideas. Please let me know if this is helpful.

I sincerely appreciate you taking the time to speak with me yesterday and giving me this opportunity.

My plan is to leave here today and try to leave all this behind next until next week.

Ed



CC Griffin 2

From Phil Penn <PPenn001@comcast.net>

Date Fri 5/22/2026 6:47 PM

To Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

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6:45



LTE

**Ian Patrick for Cabarrus**

May 15 ·

**Deborah Allen** · 1w · by Author

Schools have become image bearer where superficially it looks good, but go deeper inside and you find the filth, dirt, and waste. Dr. Kopicki publicly stating "needs over wants? How is this display sign a need, Mr. Superintendent? Keep at it, Ian!

Reply

19

**Ed Emery** · 1w

Deborah Allen Expansion budget items are wants. It was denied. End of story. It is not even relevant.

Reply

**Deborah Allen** · 1w

Ed Emery How is an 80k+ display sign a need, and the Vex program itself proposec to be cut? Riddle me this, Batman.

Reply

**Ed Emery** > **Deborah Allen** · 1w

Deborah Allen the sign was



Write a comment...



6:46



LTE

**Ian Patrick for Cabarrus**

May 15 ·

**Ian Patrick for Cabarrus** >

Deborah Allen · 6d · Author

Deborah Allen I honestly wish it were as clean as Ed proposes. It simply isn't. Things get put in all kinds of buckets because of funding sources and "playing with the numbers." Here is a prime example of something moving into continuation that used to live in expansion. I wish it were as simple as he states. It's not

Finance Notes

Currently has an MTSS coach and is funding through 1 or an allotment but would like to have it funded differently in FY27

Reply



Deborah Allen > Ian Patrick for Cabarrus · 6d

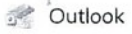
Ian Patrick for Cabarrus
Understanding school
budgets is not within my



Write a comment...



Sent from my iPhone



CC Griffin

From Phil Penn <PPenn001@comcast.net>

Date Fri 5/22/2026 6:42 PM

To Phillip Penn <Phillip.Penn@Cabarrus.k12.nc.us>

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8:28  5G^U_W  Ian Patrick for Cabarrus... 

All

Photos

Reels

Mentions

**Ian Patrick for Cabarrus**4h · 

I just provided the Cabarrus County Scho Board a summary of my budget findings. also met with the Chair, Vice Chair, Superintendent, and Finance Director on Wednesday alongside Chair Lindsey (we meet monthly).

Overall, I believe we simply have a mindse and spending problem, not a funding problem.

Here's a perfect example:

Vex Robotics (\$66k/year) was proposed for elimination to achieve the 4.5% budget increase (which is an INCREASE in funding). The BOC is prepared to fully fund, by the way, even after last year's 12.5% increase.

Yet one department is requesting \$81k for digital display—which was kept in the budget instead of Vex Robotics (screenshots from the proposed cuts and actual budget spreadsheets).



Home



Reels



Friends



Marketplace



Notifications



Profile

8:28  5G^U  Ian Patrick for Cabarrus... 

All Photos Reels Mentions

actual budget spreadsheets).

What does a reasonable person who care about the children think of cutting \$66k for Vex while keeping \$81k for a digital display? Personally, I'd cut the display, not the program. I think most people would too - even bet the person who proposed the display would gladly give that money to Vex. Never-mind band cuts, athletic cuts, field trip cuts, and all the other proposed student-facing cuts presented.

Like I said—it's a mindset and spending problem, not a funding one. I'm fully

prepared to get yelled at Monday at the Commissioners meeting for "not caring about education," but facts are facts and numbers are numbers.

We have an obligation to fund the schools AND protect taxpayers. We're doing both

Reduce professional development budget by 50%

Reduce network software

Reduce FMD equipment and repair budget line items

Red

Reduce traffic control by 75%

Eliminate District support of VEX program

Eliminate District support of athletics, band and field trip transportation

Eliminate field trip funding

Reduce membership dues by 50%

Leadership program; reduced STEM and Arts & Letters PD
422,179 participation.

Increases potential vulnerability to outside intrusion; could
150,000 compromise network uptime.

Increases risk of ending the year in a deficit because certain buildi
repairs cannot be postponed. Lack of functional equipment can sh
200,000 cost to more expensive outside vendors.

Field maintenance costs passed to Boosters Clubs and parents;
113,695 increases potential for hazardous playing surfaces.

172,500 Significantly long off and asleep lines

66,000 Cost to be charged to VEX participants.

NASCAR, Performing Arts recognition events, Junior Achievement B
185,000 Town, Junior Achievement Finance Park, Cabarrus Arts Council.

The Innovation Project/SparkLab, Southwest Education Alliance,
142,842 NCASA membership, IB program expansion.



Home



Reels



Friends



Marketplace



Notifications



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