

ESTILL COUNTY BOARD OF EDUCATION  
RECORD OF BOARD PROCEEDINGS  
(MINUTES)

**Special Called Board Meeting**  
**May 14, 2026 6:00 PM**  
**Estill County Board of Education**  
**Boardroom**  
**253 Main Street**  
**Irvine, Kentucky 40336**

**Present Board Members:**

- Ms. Tammy Hardy
- Ms. Donna Isfort
- Ms. Shiela Samples
- Ms. Carrie Smallwood
- Ms. Sharon Whitaker

**Visitors:** Josh Yost and Jeremy Simpson

**I. Call to Order**

Chairperson Ms. Donna Isfort called the meeting to order and welcomed those in attendance.

**A. Welcome**

**B. Reminder to Sign In:** Chairperson Ms. Isfort reminded attendees to sign the attendance sheet located at the entrance. The Pledge of Allegiance was led before the beginning of business.

**II. Work Session**

**Order #15387 - Motion Passed:** Chairperson Ms. Isfort stated that the purpose of the special-called meeting was to conduct a budget work session regarding the district's tentative budget for the upcoming fiscal year. The Board voted to go into a budget work session, passed with a motion by Ms. Tammy Hardy and a second by Ms. Shiela Samples.

**5 Yeas - 0 Nays**

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|----------------------|-----|
| Ms. Tammy Hardy      | Yes |
| Ms. Donna Isfort     | Yes |
| Ms. Shiela Samples   | Yes |
| Ms. Carrie Smallwood | Yes |
| Ms. Sharon Whitaker  | Yes |

Superintendent Mr. Charlie Brock introduced District Finance Officer Mr. Josh Yost, who presented the district's tentative budget proposal for the upcoming fiscal year during this meeting's discussion of Seek funding, at-risk student funding, free lunch eligibility documentation, exceptional child education funding categories, and transportation calculations. Mr. Yost reviewed capital outlay funding, nickel funds, and debt service obligations. He explained that certain funds are legally restricted and may be used only for designated capital, maintenance, insurance, or bond-related expenses. Mr. Yost reviewed district revenue sources, including local property taxes, utility taxes, omitted property taxes, interest earnings, Medicaid reimbursements, indirect cost reimbursements, preschool tuition revenue, school resource officer funding, and miscellaneous revenues. Additional discussion occurred regarding salaries and benefits, substitute expenditures, curriculum resources, school safety funding, AED grants, attendance services, student programs, athletics, graduation expenses, and district operational budgets.

Toward the conclusion of the work session, Superintendent Brock discussed recent bids received for district banking and financial services from Citizens Bank and PB&T. The Administration reviewed projected interest earnings for both proposals.

**III. Adjourn**

**Order #15388 - Motion Passed:** Adjourned Board Meeting at 7:10 PM passed with a motion by Ms. Shiela Samples and a second by Ms. Tammy Hardy.

**5 Yeas - 0 Nays**

Ms. Tammy Hardy	Yes
Ms. Donna Isfort	Yes
Ms. Shiela Samples	Yes
Ms. Carrie Smallwood	Yes
Ms. Sharon Whitaker	Yes

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Charlie Brock, Secretary

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Donna Isfort, Chairperson