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

Special Called Board Meeting
September 10, 2026 6:00 PM ET (5:00 CT)
Estill County 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: Jeremy Simpson

I. Call to Order
- **A.** Welcome/Pledge
- **B.** Reminder to sign in

II. Set 2026 Tax Rates: The Estill County Board of Education will set a general fund tax levy of 49.1 cents on real property and 50.1 cents on personal property, with 0.2 cents for exonerations and 54.8 cents for motor vehicles

Order #15444 - Motion Passed: The Estill County Board of Education set a general fund tax levy of 49.1 cents on real property and 50.1 cents on personal property, with 0.2 cents for exonerations and 54.8 cents for motor vehicles, 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

III. Budget Work Session.

Mr. Brock spoke to the board about the tentative budget. With the tax rate approved, we can now project expected revenue more accurately. The budget remains tentative, as this is a work session and the process is ongoing. The board is committed to full transparency throughout. Since the spring work session, KDE has provided revised revenue projections, and we have adjusted the budget accordingly. We have also allocated additional funds as a contingency reserve. Before finalizing the budget, we will present it in full.

Order #15445 - Motion Passed: The board approved the budget work session as a tentative budget, passed with a motion by Ms. Tammy Hardy and a second by Ms. Carrie Smallwood.

5 Yeas - 0 Nays

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

IV. Adjourn

Order #15446 - Motion Passed: Adjourned Board Meeting at 6:13 PM passed with a motion by Ms. Shiela Samples and a second by Ms. Sharon Whitaker.

5 Yeas - 0 Nays

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

_____

Charlie Brock, Secretary

_____

Donna Isfort, Chairperson