

## Buildings still need fixing, but teachers are top priority

One common question about the March 3 school tax election is, how can the school district go from wanting a \$5.613 million bond issue three years ago to fix up its buildings to barely having enough cash to finish the year? The answer is simple, but complex.

The short version is that the Oberlin School District still needs a bond issue to fix up its buildings, but that's not going to happen, not in the middle of a drought, a recession and a financial crisis.

We're going to have schools here for a long time. The buildings are old, and they need work. That need hasn't gone away, but everyone realizes this is not the time to pour money into the physical plant.

Then why is the district asking for money? Because school budgets are based on enrollment, and the district has been losing students like crazy. In recent years, the district has lost more than 100 students. In 2002 alone, it lost 47, but the impact was not felt until this year because the state allows districts to average three years in calculating enrollment.

Basically, the board and the last three superintendents have tried to maintain all the programs the district offers, and put off the day of reckoning with the enrollment decline. Now the new guy, Kelly Glodt, has to do it in his second year, and all at once.

The board has given voters a choice: Cut nine teachers, roughly, without a tax increase, or cut about five jobs with an increase in the local property tax, known as the "local option budget."

The difference between nine teacher jobs and five is significant. It means four families

can stay in town rather than leave, four incomes will contribute to our economy, and four teachers can stay to help educate our kids.

It's likely that five teachers will be gone by summer anyway. Some are already looking for other jobs. This is not particularly shocking if you look around; most businesses and governments already have faced the need to cut back during the recession.

Saving the other jobs will cost the average homeowner \$50-\$60 a year. Voters will have to decide if it's worth that.

It's hard to say how much support there is for the increase, but there is nothing Kansans value above their schools. It's our guess that Oberlin people will say yes.

The school district won't be out of the woods even if this issue passes. The district has laid off several non-contract employees, including two cooks, and it's going to have to scrape to find enough cash to get through this year.

Even if the tax increase passes, the money won't come in until next year. And there's no guarantee that the schools won't lose even more students, requiring further cuts down the road.

But the need to fix up the buildings won't go away. Mr. Glodt says he hopes to do as much as possible from regular capital expenditure money, avoiding a bond issue for now.

The district's all-volunteer Facilities Improvement Committee drew up an excellent plan for modernizing and found some creative ways to cut costs. Someday, when times are better and we can afford it, that work needs to be done. But it's a whole separate issue from the budget crisis of today. — Steve Haynes

## Let kids live their own lives

Parents have always lived vicariously through their kids.

Since the days of Noah, when one neighborhood kid said to the other, "I'll race 'ya to the ark," parents have been boasting about how smart, fast, strong or beautiful their child is compared to your child.

In recent years, though, this competition thing seems to have moved to a whole new level. A few years ago, we had the "Texas Cheerleader Murder." The mother of a cheerleader "wannabe" thought she could better her daughter's chances of making the cheerleading squad if some of the competition was eliminated, so she arranged for the killing of one of the candidates. I think she got 15 years to life.

Then there was the father who attacked and killed his kid's hockey coach for not giving the boy enough playing time.

Granted, those are extreme cases, but you can see that it's not a big step for some overzealous, hormone-heated parent to cross over that fine line between excited spectator and blood-in-the-eye fanatic.

You know who they are in your hometown: The parent who goes nuts at a game, hollering and yelling at his kid to, "Get the ball. Get the ball. Get the ball." And all the kid wants to do is be able to run down the court without falling down in front of his friends. He doesn't really want the ball because then he knows he'll hear, "Shoot the ball. Shoot the ball. Shoot the ball."



### Out Back

By Carolyn Sue Kelley-Plotts  
cplotts@nwkansan.com

They are probably the same parents who make that kid re-play the game over and over in the car on the way home, pointing out every mistake he made in not being aggressive enough, not shooting enough or scoring enough. Pretty soon the kid says, "Enough is enough. I can't ever be good enough. I quit."

Then the parents say, "I won't let you quit. You said you wanted to play...and by God, you're going to play. I won't have a quitter in this house."

When this scenario gets rewound, though, it probably started more like, "I signed you up for Little League today. You want to play, don't you?"

We can't blame it on the coaches. A coach's job depends on his win-loss record. He's going to push as hard as he gets pushed.

Gone are the days when little boys and girls just played a game for fun. Now they are being groomed from the age of 6 to win full-ride scholarships with an eye on turning pro.

Forget how unrealistic a goal that is. Consider the thousands of high

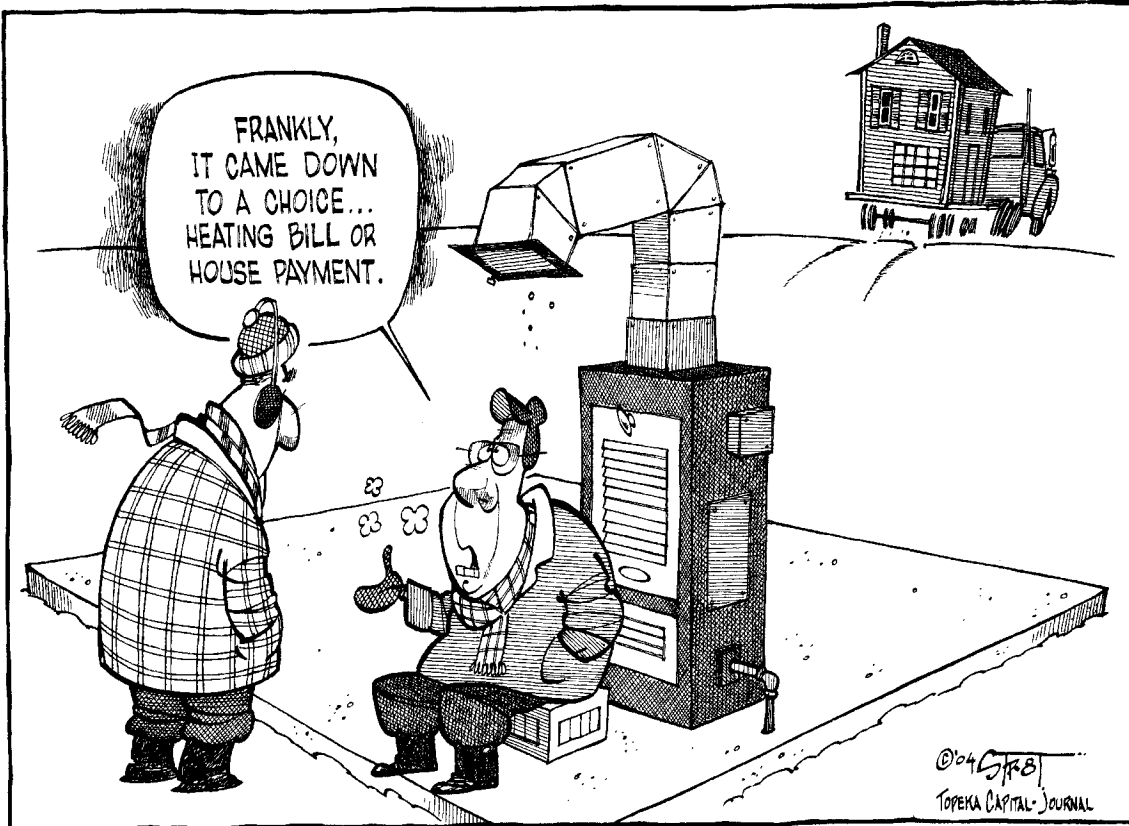
school and college athletes competing for the few scholarships available. Then consider that in any given year, there are only a few hundred professional athlete slots to be filled. That's a lot of disappointed people who are going to turn around and push their kids to accomplish the things they weren't able to.

Not every child is capable of "A" level work. But if he is a "C" student and does "B" level work, then he is definitely doing his best. Let's try telling our kids, "Great job. Good game. You did your best. I'm proud of you."

We've got to quit pushing our kids so hard to be the best. Do their best, sure. They don't necessarily have to be the best. There is a difference.

### From the Bible

Even a child is known by his doings, whether his work be pure, and whether it be right. Proverbs 20:11



## State offers too little, too late

Thank you, state of Kansas, for your help and understanding for those of us who live out here in the boonies.

At 10:53 a.m. Feb. 9 (that was last Monday), I received a fax from the Kansas Department of Revenue offering to help me with new sales tax regulations.

These regulations require that people collect sales tax where a product is delivered rather than where it is purchased. This is an attempt to collect sales tax on Internet and catalog sales, and I have no problem with that.

While this law won't affect the average retailer much, it is a big problem for newspapers and others who send a lot of small things to many people. We probably send papers to 50 of Kansas' 105 counties, if not more. That's a lot of paperwork for amounts that are less than \$40 in most cases.

After passing this law, the state backed off enforcing it because of an uproar from businesses like mine.

But the Revenue Department hasn't been idle. Over the last several months, the Department of Shell-It-Out-Or-Else has had a computer firm working nights to develop a program to make the paperwork go online, if not away.

A fax I received last Monday said that "Watch Systems developed this innovative software for Kansas. Mike Cormack of Watch Systems will demonstrate how individuals and businesses can use the new technology to obtain correct sales tax jurisdiction codes and rates for their customers."



### Open Season

By Cynthia Haynes  
chaynes@nwkansan.com

I have no idea how much the state paid for this software, but I'll bet it's more than my salary and yours combined.

Now the state has a system, which if properly used, can give anyone the sales tax rate for anyone in Kansas lowering, so the fax said, the number of sales tax jurisdictions (read state, county and city sales taxes) from 752 to only 301.

The new software can be used by using the buyer's address, zip code or by latitude and longitude coordinates.

I especially like that last one. By the way, what are *your* latitude and longitude coordinates?

Addresses should work, of course, but I can't figure out how they can use zip codes, because many tax jurisdictions cross zip codes, which are a post office fiction anyway.

But, the state was willing to help those of us who aren't really all that good at computers and look upon the Internet with mistrust and suspicion.

The great and wise folks in Topeka set up a series of seminars for us.

The first was at 2 p.m. in Olathe on Feb. 9. The second was at 5 p.m.

in Kansas City that same day.

Wait a minute. They sent me a fax at almost 11 a.m. to go to seminars on the other side of the state. If I drove fast and wasn't caught by the Kansas Highway Patrol, I might have just been able to make the Kansas City one.

But, wait. They aren't that mean. They have other seminars so that they can get closer to the people out here.

Let's see — Feb. 10, 8 a.m., Topeka; 12:15 p.m., Topeka; and 4 p.m., Lawrence; Feb. 11, 2 p.m., Pittsburg; Feb. 12, 10 a.m., Wichita and 2 p.m., Hutchinson; and Feb. 13, 9 a.m. Salina, and 2 p.m., Manhattan.

Well, that's nice. They are all during the work day within four days of the notice and nothing closer than a four-hour drive. All in eastern Kansas, nothing at all in the west.

Thank you, State of Kansas — you are so thoughtful. There's no one living out here anyway.

Would state Sen. Stan Clark and Rep. John Faber please send me your latitude and longitude coordinates. It may be the only way you can continue to get the paper legally.

## New tax rules are burdensome

Kansas has over 750 sales tax jurisdictions.

The community where I live (Oakley) has a population of 2,000, but the city limits cover parts of three counties and the post office delivers mail to four. Until last July all sales to Kansas citizens were charged sales tax based on the location of my business and all out-of-state sales were tax exempt.

I have been the owner of a small photography studio for the past 29 years. When I take pictures of the local high school track team, the running events are in Logan County and the field events are in Thomas County. When I take pictures at a high school alumni reunion, I can have several hundred people order pictures that evening, and I am now supposed to charge sales tax based on where the person lives because I mail their picture.

These orders vary from \$6 to \$10 and the local sales tax amount is never more than 15 cents. Now I am supposed to check each person's address, verify the amount of sales tax and record the amount due in each of the possible 753 Kansas sales tax jurisdictions monthly.

If this "destination sourcing" is allowed nationwide, I will be required to collect sales tax for every sales tax jurisdiction in our country. The potential exists that I will have to write countless checks for less than \$5 monthly or authorize an electronic funds transfer in similar amounts to a number of states. A common example would be photographs at a wedding. Most of the time, 10 to 12 people (family members and members of the bridal party) order two to five pictures each. The retail sales would be from \$10 to \$100 and it is likely that the orders are from three or four states. No one, even with a demented mind, can claim that this is sales tax simplification.

Sales tax should be based on the location of the business, not on the location where the purchaser first receives possession of the product or service. As legislators, we should encourage businesses to locate in our districts to provide employment, increase the property tax base, and



### Letter from Topeka

By State Sen. Stan Clark  
sclark@ink.org

strengthen our communities. One reward should be that the sales taxes will remain in the city, county and state where it is collected.

When I voted last year for the Streamlined Sales Tax proposal, I had an explanation recorded. It stated:

MR. VICE PRESIDENT: My "yes" vote is with the understanding and assurance from the Senate Assessment and Taxation Chairman that an anticipated minimum gross sales threshold of \$5 million will be adopted before the Jan. 1, 2006, effective date of this act. Without this assurance, this act places an undue compliance burden on beginning small retail businesses in our state.

In the Kansas Senate, some of us are attempting to either delay or repeal this onerous law until Congress acts. To renew our local economies, we have to encourage our youth to open businesses and many of these businesses will have to market their products outside the immediate

community.

A community grows and prospers when the capital, management and labor are all three generated within the community. Absence of any one of these three elements increases the hurdles that have to be overcome.

The current law and the regulations being advanced by the multi-state compact favor large businesses that can afford the compliance costs. At the same time, this law and the proposed regulations discourage others from starting a business.

I will continue to work to create a business climate that encourages the development of more businesses throughout our state.

Please feel free to contact me on this or any issue. I can be reached by writing to Sen. Stan Clark, State Capitol-Room 449-N, Topeka, Kan. 66612; by calling 1-800-432-3924 or 785-296-7399; by FAX at 801-457-9064; or by e-mail at sclark@ink.org.

### Elected Officials

★ Governor Kathleen Sebelius, 300 SW 10th Ave., Topeka, Kan. 66612. (785) 296-2332

★ U.S. Sen. Pat Roberts, 109 Hart Senate Office Building, Washington, D.C. 20510. (202) 224-4774; fax (202) 224-3514

★ U.S. Sen. Sam Brownback, 303 Hart Senate Office Building, Washington, D.C. 20510. (202) 224-6521

★ U.S. Rep. Jerry Moran, 1519 Longworth House Office Building, Washington, D.C. 20515. (202) 225-2715

★ State Sen. Stan Clark, State Capitol Building, Room 449-N, Topeka, Kan. 66612. (785) 296-7399

★ State Rep. John Faber, 181 W. Capitol Building, Topeka, Kan. 66612. (785) 296-7500

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