

City residents sue over surplus

LUBBOCK (AP) — Five residents of the West Texas city of Andrews said their hometown has abused its authority by establishing a \$20 million surplus.

That much in reserve money actually amounts to a "slush fund," according to lawsuit they filed against the city last week.

The plaintiffs contend that the surplus allows Andrews to spend money without voter approval. They say residents were overtaxed to build the fund, and they want it returned.

"The city has the right to tax and have a reasonable surplus," plaintiff Wayne Findley said Monday. "Twenty-million

have to go to the voters for approval," Findley said. "We were taxed in advance, and it bypasses the rights of the voters."

Jackson said most towns would like to be in Andrews' position.

He said the reserve has allowed the city to roll back its tax rate each of the last eight years and has kept the city from having to take out bonds for improvements, while at the same time working to attract new industry to town.

"To call it a slush fund really implies some wrongdoing that is not there," he said. "This is not just money that sits there for no apparent purpose. This money is funded and set aside for a reason."

Property owners in Andrews, which has about 10,000 residents, pay an ad valorem tax rate of \$2.43 per \$100 of property value.

Forty cents of that amount is the city's share. Residents also pay a 7.25-percent sales tax. One percent of the sales tax goes to the city.

Findley said the city's rolling back of taxes over the last eight years is not enough.

"They have reduced it a penny a year, which equates to \$15,000," he said. "They are reducing taxes by \$15,000 while taking a surplus of \$1.1 million. The amount of reduction does not equal or even come close to the amount of surplus each year."

In the lawsuit, Findley and the four other plaintiffs claim the city could operate for 10 years without collecting any taxes by utilizing the reserve.

"The amount of reduction does not equal or even come close to the amount of surplus each year."

— Wayne Findley plaintiff

City Attorney Kevin Jackson said the lawsuit is frivolous. The surplus is a result of years of pinching pennies, he said.

"This is the first time in the history of the world that a political subdivision has been sued because it manages its money so well that it has reserves," he said. "This town is debt-free. It's just well managed."

It might be good management of finances, but the surplus has stripped voters in Andrews of their voice, Findley said. The city, which is 35 miles northwest of Midland, no longer needs bond issues that require voter approval, he said.

"When the city has accumulated \$20 million, that is a lot of power for the City Council, and they no longer

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