WISCONSIN LEGISLATURE
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February 11, 2015

Sen. Robert Cowles, Co-Chair
Joint Legislative Audit Committee
State Capitol, Rm 118 South

Rep. Samantha Kerkman
Joint Legislative Audit Committee
State Capitol, Rm 315 North

Dear Senator Cowles and Representative Kerkman,

This letter is to request that the Joint Legislative Audit Committee approve an audit of the Southeast Wisconsin Professional Baseball Park District, also known as the Miller Park Stadium District.

First authorized in 1995, the .1% sales tax to pay for the construction of the Miller Park baseball stadium is collected in Milwaukee County as well as its four neighboring counties: Racine, Waukesha, Ozaukee, and Washington. Initial estimates at the time predicted that the tax would end in 2014, but the end date continually has been pushed back, with it now forecasted to finish in about 2020. The Stadium District has now collected over $447 million in taxes and could collect another $150 million by the time the tax concludes.

The construction of Miller Park was expected to cost approximately $250 million, and that number was included in the enabling legislation, 1995 Wisconsin Act 56. When construction was completed and an LAB audit was performed in 2002, the total construction and infrastructure costs of the stadium were found to be about $400 million.

Since 2002, there has not been another legislative audit of Miller Park or the Stadium District as a whole. As the District currently collects over $26 million a year in taxes, and may now continue to receive those taxes for up to six years longer than originally projected, it seems fitting that the Legislative Audit Bureau should look into the current state of the District.

A legislative audit could answer many of the questions that have recently been raised. An audit should look at why the projected tax end date was extended, and what total amount the district needs to pay off its liabilities. A key issue will be to determine what the District's expenses will be after the tax ends, including average maintenance costs. An audit should also look at the current district balance sheet and status of its reserves and types of investments, in order to determine if the District has been a good steward of taxpayer money.

Another subject an audit should consider is the type of projects that the District's Segregated Reserve Fund (SRF) is used for and whether such expenses are appropriate uses for taxpayer dollars. The audit should look at the changes made to the lease since the stadium began operation and the change in

stadium ownership percentage, and whether those alterations were beneficial to the taxpayers. Finally, the audit should determine if the problems discovered in the 2002 audit have been corrected.

We trust that you will give serious consideration to this request to audit the Southeast Wisconsin Professional Baseball Park District so that these important questions can be answered.

Sincerely,

Representative Thomas Weatherston
62nd Assembly District

Representative Cory Mason
66th Assembly District

Senator Van Wanggaard
21st Senate District

Representative Cody Horlacher
33rd Assembly District

Senator Stephen Nass
11th Senate District

Representative Rob Hutton
13th Assembly District

Senator Robert Wirch
22nd Senate District

Representative Joe Sanfelippo
15th Assembly District

Senator Tim Carpenter
3rd Senate District

Representative Jesse Kremer
59th Assembly District