This lecture investigates the use—and misuse—of public sales tax votes by municipalities claiming to improve youth sports infrastructure. Through a forensic review of historical campaigns and official budget documents, this study reveals a consistent pattern of promises made to voters not aligning with how tax revenues were ultimately spent.

Key cross-referenced projects include:

- **City of Shawnee Records Request**: Triggered by refusal to provide clear budget breakdowns, this request led to a detailed comparison between voter-approved project language and actual budget outcomes.
- ShawneeMinutes Dataset (1998–2007): Documents how city leaders strategically used vague terms like "community development" or "recreational improvements" to obtain voter approval while diverting funds to other obligations.
- Lions Club Ballfields Case Study: The 2002 sales tax campaign promoted these ballfields as a primary beneficiary, yet field conditions remained unsafe, unfenced, and non-compliant with FAA standards over a decade later.
- Moore / Buck Thomas Case Study: References similar campaign messaging used by city officials while allowing MYBA directors to monopolize tournament revenue without municipal reinvestment.

Evidence includes:

- Archived flyers and local newspaper clippings from Shawnee and Moore claiming expanded youth opportunities.
- Fiscal year budget audits showing allocations to non-sports debt service or general funds.
- 2025 Shawnee livestream transcript (YouTube) where city leaders framed the county tax vote as harmful, despite years of unfulfilled sports-related sales tax promises.

Implications:

Disclaimer: This document is part of an ongoing doctoral research project and is intended for academic, civic, and policy exploration. All data presented has been sourced through publicly accessible records, legislative transcripts, financial statements, and independently conducted research. It should not be interpreted as a legal accusation or formal legal conclusion. Readers are encouraged to examine referenced documents and to contact appropriate public agencies for verification.

- Misleading ballot language violates the public trust and may constitute material misrepresentation.
- Municipalities that bundle vague language into propositions avoid legal accountability.
- Lack of performance audits leaves voters uninformed and disenfranchised post-election.

Reform proposals:

- Require pre-vote project scoping and third-party cost verification before ballot approval.
- Mandate annual public-facing audits of voter-approved sales tax outcomes.
- Adopt standardized terminology in all tax propositions to distinguish capital improvements from operational subsidies.

Conclusion: This lecture argues that the integrity of municipal sales tax initiatives is central to public confidence in youth sports development. The pattern in Shawnee, Moore, and similar cities across Oklahoma shows a repeatable scheme: promise the fields, but fund the bureaucracy. Your research elevates the urgency for binding accountability mechanisms in future sales tax ballot design and post-vote implementation.