

From: Bnuke bnuke2026@gmail.com 
Subject: OPEN LETTER to Mario Paniagua (Gilbert Town Manager) - Re: 2027 PFMPC Bond for \$519 Million - FY 2027 Non-Critical Spending - 9/15/26 Regular meeting agenda item issues 
Date: September 13, 2026 at 12:51 PM
To: Mario Paniagua Mario.Paniagua@gilbertaz.gov
Cc: joel@votejoelcoen.com, Obayomi Bus busola.obayomi@gmail.com, Beth Goulden BethLGoulden@gmail.com, Debbie Dana Debbie.Dana@gilbertaz.gov

Mario,

First, thank you for taking time to have a robust phone conversation with me on 9/12/26. I appreciate that we can agree to disagree with civility. I will do my best to capture the key takeaways from our call. Additionally, in keeping with my pledge for public transparency, I will be providing this and related emails to the public. I will provide as many of the related emails as I deem appropriate to ensure that the context of our conversations are maintained.

BLUF: (Bottom Line Up Front) - Specific discussion to follow.

The following applies to items currently Town Council Agenda for September 15, 2026.

- 1) I am **OPPOSED** to the approval of Item 16 - Desert Sky Park Phase 2 (\$43.5 Million) with a total projected cost for Desert Sky Park of \$210.3 Million Dollars.
- 2) I am **OPPOSED** to the approval of Item 17 - Gilbert Regional Park Phase 2 (\$55.6 Million) with a total projected cost for the Gilbert Regional Park of \$423.3 Million Dollars.
- 3) I believe that Item 15 - Urban Lakes Renovation (\$6.2 Million) should be **PAUSED INDEFINITELY** with the exception of completing pond renovations at Freestone Park that are currently in progress. The total projected cost of Urban Lake Renovations are \$62.9 Million Dollars.
- 4) I am **OPPOSED** to the Riparian Education Center (CIP PR0710). The projected cost has **significantly increased from \$6.915 million to \$25.419 million (or 268%)** in just three CIP cycles. (FY 2024–2033 CIP to the current FY 2027–2036 CIP). I know that the approval of this project is of particular interest to Mayor Anderson, however, there is simply no public demand for this project that justifies spending over \$25 Million dollars on a 5000 sqft building. More discussion to follow.
- 5) It is my opinion that the non-critical projects listed above, as well as numerous others not listed, are NOT serving the best interests of Gilbert at this time. I believe that approval of these and similar projects would be significantly detrimental to the financial well being of our town and would adversely impact Gilbert residents financially for many years. I have significant concerns regarding the validity of the public survey used to develop and justify the Parks and Recreation Master Plan and subsequent proposals to spend over \$700 million based on the input of what appears to be only a few hundred residents. I am still awaiting the raw survey data that I requested last week.
- 6) Item 7 & Item 34 - I appreciate the brief and the explanation. I have provided additional comments below.

As I informed you during our call, during my time on Council in 2020, we successfully implemented strategies and paused projects due to the revenue uncertainty experienced during the pandemic. As a result of our efforts, the Town experienced an incredible 11% increase in revenue compared to pre-pandemic revenue projections. Gilbert had one of the strongest post-pandemic economic recoveries in the country. There are a number of proven strategies that we can implement to allow us to prioritize spending, and I am available to discuss how we can use them to recover from the economic issues experienced over the last four years.

To clearly reiterate my position: I **DO NOT** support a Primary Property Tax. I **DO NOT** support any MPC Bonds for non-critical projects. Parks are not critical. I **DO NOT** support raising taxes, rates, and fees that support funding for non-critical projects. I **DO NOT** support what appears to me to be frivolous spending. **Gilbert residents have been subjected to significant increases in utility rates, and I am committed to exploring every possible option to alleviate the financial burden imposed on homeowners.** I will provide you with all the tools to be successful. I ask the you provide to me the robust communication and transparency to help all of us to be successful in delivering the products and services at a cost demand by the residents of Gilbert. You can read the Press Release issued on July 29, 2026, stating my pledge and shared vision with the other newly elected councilmembers at <https://gilbertcouncil.com/press-release>.

Some current councilmembers have become frustrated by the significant feedback being given to them by the residents of Gilbert. However, I feel that it would be wrong for me to ever discourage the public from communicating their concerns

about spending or any other topic with the Town. I have always suggested that they email you at: TMO@gilbertaz.gov (Town Manager), or the Mayor and Council at Mayor@gilbertaz.gov, Councilmembers@gilbertaz.gov. I have also suggested that the residents call the town at: 480-503-6864 (Town Manager) and 480-503-6864 (Town Council) and recommend that they leave a message. I always recommend that they tell you what they think and to please be kind and respectful.

I would reasonably expect the volume of emails and phone calls to be minimal if the public believed that the Town and current Council embraced the shared vision expressed in the July 29, 2026, press release titled "The People Have Spoken: A New Era of Representation for Gilbert," authored by the four newly elected councilmembers available to read at <https://gilbertcouncil.com/press-release>.

BLUF Discussion:

BLUF 1 Discussion - I understand your explanation about recently installed infrastructure on the flood plain and your concerns related to cancelling the project. I am not asking to cancel the entire project and I do not believe that a few months pause will be detrimental to the current infrastructure. The cost of pausing that you quoted would be insignificant and is not able to be confirmed. More conversation is needed before we commit to the investment of \$210 Million dollars.

BLUF 2 Discussion - The Town very loudly proclaimed via an official public statement, that this project was paused, yet it appears to have been quietly restarted. I do not believe that the proposed scope of work is required at this time. Many of the newly elected councilmembers question whether the Regional Park plans still represent the best use of this large piece of undeveloped land, especially when the validity of the parks survey is in question. I do not believe that the current status of construction affects the floodplain such that pausing is an issue. The installation of parking lots, roadways, and a couple ballfields at this time. It would be a poor investment and could require substantial costs to recover and restore the land should the public and new Council determine that there is a new and better use for the property. At last count, parks have a **NEGATIVE 77% Return on Investment**. The Town currently spends approximately \$32 million to maintain the parks that we currently have. HOA parks and green areas, often required by the LDC and Planning and Zoning Commission, and the Regional Park are not counted in Gilbert's total park area calculation. I believe that the residents and the four newly elected councilmembers would like to have significant and robust conversations before we make any substantial investment in a project with a projected combined cost of over \$423 million, especially with a negative return on investment. I know that Councilmembers elect Coen, Obayomi, Goulden, and I have voiced several ideas regarding the possibility of redesigning this space into a significant revenue generating location that taxpayers will enthusiastically embrace. I believe that it is absolutely critical that we have these discussions before investing another dollar into a project costing nearly **half a billion dollars** with little prospect for revenue. We have the time and an obligation to the residents to make good decisions regarding our remaining undeveloped land.

BLUF 3 Discussion - I agree that this needs to be done eventually but question the urgency. I think that we have time to allow for our questions and concerns to be addressed.

BLUF 4 Discussion - The Riparian Education Center (PR0710) was first added to the CIP in 2007. This project has been pursued unsuccessfully for many years with only Mayor Anderson being the primary driving force for its construction. I understand that the Riparian Preserve is an amazing place for the region but the cost effectiveness and public demand has been continually been scored as essentially zero. The last time that I reviewed the Project Priority Score for this project, the 1.97 score was driven by the urgency ranking of 3 (Mission Critical) which makes up 30% of the total project score. For the last 6 years, nobody has ever been able to explain to me how an education center is **MISSION CRITICAL** to the function of the Riparian Preserve. It seems like an exaggeration to me. I have been told information off the record that I will share with you. I cannot under any circumstances support this project in the foreseeable future. Patrick Banger and Robert Carmona told me that it was going to be descope two years ago and removed from the CIP. I agree with that action. I strongly believe that the residents and the newly elected Councilmembers will agree with my position.

BLUF 5 Discussion - I have significant concern regarding how the Park Survey was conducted, analyzed, and presented to Council and the public. I do not believe that the Parks and Recreation Master Plan is repressive of the will of the residents of Gilbert. I was the council liaison for Parks and Rec in 2020. I have had significant discussions regarding these efforts. I am aware of failed attempts to request a very large GO Bond (\$640 Million, I believe) for parks. I am aware of a significant shift in financial strategy circa 2022-23 that seems to have carved out nearly \$700 Million dollars from project non-voter approved bonds and tax increases. And I have emails from Patrick Banger and others that discuss the significant investment in Quality of Life projects. I have tried for years to bring these issues and concerns about excessive parks spending to the current council and my comments have all been summarily dismissed. My concerns are very well documented. These issues **MUST BE ADDRESSED** prior to proceeding with any significant investment into our parks. I believe the funding Parks using non-voter approved Public Facilities MPC bonds is an unethical use of MPC bonds. And

again, I strongly believe that the residents and the newly elected Councilmembers will agree with my position.

BLUF 6 Discussion - I enthusiastically support the mission of the Victims Advocacy Center, especially after being informed of DV prosecution issues. Please understand that I will always be weary of policy changes that remove any oversight by the Council, especially when it involves the receipt of private donations without any visibility by the Council. This is for the protection of Gilbert Victims Advocacy Foundation and the Town Manager. I personally do not see the current process as being overly burdensome, and as such if this policy is revised, I request a one year followup to review the policy change with the new council. As a side note, I do not believe that permanent FTE employees should be used as advocacy counselors. These are high-skill and high-burnout positions that often have a significant amount of continued trauma counseling training requirements. I think the victims using this facility would be best served by counselors that are privately contracted but this is not my area of expertise. I am open to further discussion.

I appreciate you reading my lengthy email. I realize that my critics will accuse me of being long winded. However, you and the current Council are considering the investment of hundreds and hundreds of millions of dollars in projects that currently have very little public support and may be financially irresponsible given our current economic condition. I will write a novel daily if it results in a change in the Town and Town Council's fiscal mindset, a mindset that prioritizes the input and desires of Gilbert residents and takes into account the amount of money being paid by taxpayers at a time when most of our residents are struggling.

I will not relent in my commitment to always put Gilbert residents first. I am available 24/7 to discuss these and any other matters with you.

Respectfully,
Councilmember-elect Bill Spence

On Sep 11, 2026, at 6:10 AM, Mario Paniagua <Mario.Paniagua@gilbertaz.gov> wrote:

Bill,

Thank you for taking the time to review the FY2027 Budget Book and CIP, and for sharing your questions ahead of the September 15 meeting. I want to make sure you have accurate, complete information as you prepare your comments. Additional responses to your other questions are forthcoming, but I wanted to address the upcoming agenda items you listed below.

I also want to respectfully flag something, in the interest of being fair and consistent with all four incoming councilmembers. Our team is genuinely committed to providing each of you with a thorough onboarding experience. At the same time, I must balance that with keeping day-to-day operations and service delivery running smoothly for the whole organization. Because you're not yet sworn in, I want to be upfront that I'm not in a position to direct additional staff resources toward individualized briefings, advance analysis, or ongoing back-and-forth on pending agenda items. There is also the matter of maintaining the integrity of Arizona's Council-manager form of government, outlined in Gilbert's own Town Code and Council Code of Conduct. That structure serves an important purpose, ensuring the Town maintains professional management and administrative consistency, while the Council as a whole sets policy direction. The Manager and staff execute and stay accountable to the full body, not to individual members, so my role is to work for and report to the Council as a whole. The ICMA Code of Ethics, which I am committed to, reflects that same idea – staff brings facts and analysis to the whole Council, the Council sets policy direction as a body, and staff carries that direction out. It's about the framework that keeps things fair and workable for everyone

the framework that keeps things fair and reasonable for everyone.

In the meantime, I'm glad to keep answering factual questions and sharing background information where I can, and I look forward to partnering with you as Councilmember once you're sworn in.

Item 7 is an agreement with the Gilbert Advocacy Center Foundation, which will allow the Town to receive donations raised by the foundation to fund Advocacy Center services. The Foundation would support the Town by providing donations for items such as:

- **Emergency Direct client necessities:** snacks/food, clothing, car seats, backpacks, cell phone chargers, etc.
- **Emergency shelter:** funding hotel stays for victims with nowhere safe to go
- **Grants and fundraising:** pursuing grants, donations, and community partnerships to bring outside resources to other Advocacy Center programs and services that support victims.

Item 15 is a maintenance item. Our urban lakes require periodic renovation to remain in a healthy, safe, and serviceable condition. Irrigation systems also wear out and require major repairs as they age.

Items 16 and 17 are the second-phase Guaranteed Maximum Price approvals for Desert Sky Park Phase 2 and Gilbert Regional Park Phase 2. Both were intentionally held off the August 11 agenda so staff could complete additional financial and risk analysis before bringing them forward. That analysis is now complete. It's important to note that Council previously approved GMP #1 for both projects — the regrading, underground utilities, and site preparation necessary before any above-ground construction could begin. Declining to proceed with GMP #2 (the ballfields, playgrounds, courts, and related facilities) would not simply pause the projects; it would likely trigger restoration obligations under our agreements with the Maricopa County Flood Control District, since their approvals were based on final design rather than a preconstruction condition. In practical terms, stopping now could mean spending additional funds to undo work the Town has already paid to complete, while also losing the community benefit. As you may know, Gilbert's developed park acreage per capita is notably low compared to peer communities and these improvements are an extremely important component of providing core amenities that maintain a strong quality of life for our residents, particularly our youth. With the additional analysis complete and for these reasons, staff is recommending approval.

Item 34 is intended to be an efficiency action to make it easier to accept funds that are donated to the Town that do not involve any cost or matching funds from the Town.

Thank you,

Mario Paniagua
Town Manager

Work: 480-503-6864
Cell: 480-915-9600



From: Bnuke <bnuke2026@gmail.com>

Sent: Saturday, September 5, 2026 4:02 PM

To: Mario Paniagua <Mario.Paniagua@gilbertaz.gov>

Cc: joel@votejoelcoen.com; Obayomi Bus <busola.obayomi@gmail.com>; Beth Goulden <BethLGoulden@gmail.com>; Debbie Dana <Debbie.Dana@gilbertaz.gov>

Subject: 2027 PFMPBC Bond for \$519 Million - FY 2027 Non-Critical Spending - 9/15/26
Regular meeting agenda item issues

Mario,

I am informing you that I am preparing public comments related to budget decisions that are shown in the FY2027 Budget Book and CIP, and numerous items on the agenda for the September 15, 2026, Regular Town Council Meeting.

These documents were first provided for our review on September 2, 2026, and identify substantial changes to spending and funding plans. I have been asking for related information since May 2026. I anticipate that I will have additional concerns, comments, and questions for you as I continue to review all of the documents.

We conducted a Budget and Finance onboarding brief just 3 days ago on September 2, 2026, during which I asked questions specifically related to these topics, yet there were no comments made by you or your team in return.

I am disappointed that these projects and funding intentions were not clearly addressed during any of our meetings prior to my reading the FY2027 CIP and Budget documents. These specific items were formally and specifically identified as concerns by the newly elected councilmembers.

CIP/Budget - Upon review of the FY2027 CIP and Budget documents, it appears that the town intends to pursue a 2027 PFMPBC Bond in the approximate amount \$519 Million dollars with approximately \$230 Million being used in 2027 to fund non-critical parks projects including Desert Sky Park (Phase 2), Riparian Education Center, and Freestone Park Splash Pads and Pickleball courts.

Compounding the ability to determine the Town's intention regarding funding for these and several other CIP projects, are the minutes of the most recent PFMPBC meeting held in August 2026, that discussed funding of these projects is not available anywhere online. It appears that the Town is intending to seek an approval of an PFMPBC Bond to be voted on by the outgoing Town Council. I would like to see the minutes of this meeting in any form

the minutes of this meeting, in any form.

It also appears that the Riparian Education Center scope has change and cost has significantly increased to \$25.4 Million. The evolution of cost increases for the Riparian Education Center is as follows:

- **FY 2024–2033 CIP: \$6,915,000**
- **FY 2025–2034 CIP: \$6,411,000**
- **FY 2026–2035 CIP: \$15,267,000**
- **FY 2027–2036 CIP (Current): \$25,419,000**

9/15/2026 Regular Town Council Meeting Agenda - I'd like to discuss Items 15, 16, 17, and 34, with you, and I'd like to get a brief on Item 7, if possible.

Item 7 - AGREEMENT – consider approval of Agreement No. 327000091 with Gilbert Advocacy Foundation, Inc., dba The Gilbert Advocacy Center Foundation (GAC), for a five-year (5) term with automatic five-year (5) renewals and formalizes the working relationship between the two parties, and authorize the Mayor to execute the required documents.

Item 15 - PHASE APPROVAL – consider approval of the Construction Phase No. 3 - Guaranteed Maximum Price (GMP) No. 4 to Contract No. 326000298 with Hunter Contracting Co. in an amount not to exceed \$6,200,739.86 for Urban Lakes Renovation & Irrigation System Replacement, CIP Project Nos. PR0570 & PR1160, and authorize the Mayor to execute the required documents.

Item 16 - PHASE APPROVAL – consider approval of the Construction Phase No. 2 - Guaranteed Maximum Price (GMP) No. 2 to Contract No. 326000156 with Hunter Contracting Company, Inc. in an amount not to exceed \$43,458,997 for Desert Sky Park Phase 2, CIP Project No. PR1322, and authorize the Mayor to execute the required documents.

Item 17 - PHASE APPROVAL – consider approval of the Construction Phase No. 2 - Guaranteed Maximum Price (GMP) No. 2 to Contract No. 326000297 with Haydon Companies, LLC. in an amount not to exceed \$55,651,907 for Gilbert Regional Park Phase 2, CIP Project No. PR1321, and authorize the Mayor to execute the required documents.

Item 34 - CODE OF GILBERT - conduct hearing and consider adoption of Ordinance No. 3001 amending the Code of Gilbert, Arizona, by amending Chapter 2 Administration, Article II Officers and Employees, Division 2 Manager, Section 2-58 Powers and Duties; Providing for Repeal of Conflicting Ordinances; and Providing for Severability.

It is my opinion that these decisions are NOT in the best interests of Gilbert I

It is my opinion that these actions are NOT in the best interests of Gilbert. I believe that these actions are detrimental to the financial well-being of our town. It is my opinion that these actions will impose a significant and irreversible financial burden that will be passed on to the residents of Gilbert for decades. Additionally, I believe that actions such as these are avoidable, unnecessary, and irresponsibly push the Town of Gilbert closer to imposing a Primary Property Tax in addition being forced to take other drastic and undesirable actions that will impose further financial hardship on the residents of Gilbert in order to pay for this frivolous debt.

I am available to you at any time to discuss my concerns. Do not hesitate to contact me.

Regards,
Bill Spence

— THE BELOW EMAILS ARE INCLUDED TO PROVIDE FULL CONTEXT ---

On Sep 7, 2026, at 4:20 PM, Bnuke <bnuke2026@gmail.com> wrote:

Mario,

I wanted to address some of the statements in this email. I will be addressing other issues in a new email so that this one doesn't become too cluttered.

BLUF - Bottom Line Up Front. I will use this term frequently so that you will easily see some of the main discussion points of my emails.

- 1) Are you intending to ask for a PFMPC bond? When? How Much?
- 2) Are you intending to ask for a WRMPc bond? When? How Much?
- 3) Are you intending to ask for a GO bond? When? How Much?
- 4) I know that you are asking for an issuance from the 2021 GO Bond. When? How much? What projects?
- 5) Are you spending money now on projects with the expectation of paying back the money back with a future MPC bond?
- 6) Are you proceeding with work on the items specifically identified for pausing in our statement dated 7/29/26?
- 7) Are you proceeding with the Riparian Education Center? Did you really just increase the total cost to over \$25 Million??
- 8) Which, if any, of these actions were specifically requested by council AFTER our July 29, 2026 Press Release?

Upon review of the FY2027 Budget Book, CIP, and 9/15 Council Agenda, I believe that it may be your intention to spend money now and force the new council to approve multiple MPC (non-voter approved) Bonds, force the new council to send a Primary Property Tax request to voters, and send another \$500+ million GO Bond to voters in order to pay for all of your spending. All of these actions are unacceptable.

I request that you please confirm your spending and borrowing intentions as soon as possible.

Response to your comments:

My responses are in the same sequences as your comments in the email below. I will keep my responses short in this email and will discuss issue in more detail in separate correspondence.

- 1) I am aware that the FY2026 Budget Book, FY2026 CIP, and FY2027 Adopted Budget documents were available on the website, and we both acknowledge that the FY2026 Preliminary Budget is not available. The FY2026 and FY2027 documents are substantially different.

As I discussed during our 9/2/26 Budget and Finance brief, the Preliminary Budget is the ONLY budget document that is

As I discussed during our 9/2/20 Budget and Finance Brief, the Preliminary Budget is the ONLY budget document that is provided to the public and I believe it is deficient in providing the level of detail expected by myself and the public during the budget review process.

2) Like I said before, the brief was a very good basic overview but did not discuss any specific projects or additional bonds that you were intending to pursue this year. I conducted a cursory review of the CIP book during the meeting while you were discussing some of the "101 level" budget discussion with Beth. Towards the end of our meeting, I identified a few items that were non-critical parks projects including Desert Sky (Phase 2) for \$96 Million, Freestone Park splash pads and pickle ball courts for \$5.7 million and \$14.7 million, respectively, and Gilbert Regional Park (Phase 2) for \$226 million (\$96.5 Million in 2027), and a few other items that were connected to an FY2027 PFMP Bond and a few other funding sources.

I asked how you intended to pay for the Parks projects when I have been continuously saying that I was not in support of a \$500+ million non-voter approved bond for parks. I even spoke to you about it following the meeting. I will make my position clear... **I do not support MPC bonds for parks.** I will talk more about this in another email but I was stunned to find out that every item that the new council requested to pause is actually being continued, and you are going to council for approval on the 9/15 meeting. I incorrectly assumed that you would have communicated to us your intention to summarily dismiss our request that you pause non-critical projects.

3) We can discuss the specifics of the public availability of the FY2027 CIP Book and the FY2027 Budget Book (NOT the adopted budget documents). Historically, the "Budget Book" takes 60-90 days to create following the June budget adoption. The CIP is typically created and released to the public in mid to late August in the best years but has gone into September. I have not seen the CIP documents be made available to the public prior to mid-August in the last 6 years.

I believe that you may be confusing the "Adopted June 9, 2026" date on the front of these books as the dates that the files were made available to the public in any form; electronic or paper. They have not been available to the public for "months." I have been looking for them.

4) I am very well aware that bond "issuances" are a council decision. Additionally, bond "approvals" are a separate series of actions depending on the type of bond. I am also aware of the following:

- General Obligation (GO) Bonds are sent to voters by a council vote and voters approve the bond but not issuances. The issuances are approved by a council vote.
- WRMP and PFMP (non-voter approved) Bonds are approved and issued by separate votes by council and are never approved by the voters.

We did discuss a Spring 2027 Bond "issuance" which pertains to funds available from the 2021 GO Bond (voter approved) which can only fund voter-approved projects identified in the Bond.

During our future discussions, I respectfully request that the Town clearly communicate the differences in terminology between "approval" and "issuance" for each type of bond. Additionally, I request that you clearly discuss the differences between projected and approved bonds, WRMP Bonds, PFMP Bonds, and MPC (regular) Bonds that are paid with revenues, and MPC (Revenue) Bonds that are paid for solely by revenue, as discussed in ARS 48-3215, ARS 48-2465, and other statutes. I found it concerning that there seemed to be some confusion regarding statutory payment requirements for MPC "Revenue" Bonds. We can talk more about this during our Series 2022 WRMP Revenue Bond discussion.

Terminology matters greatly in these discussions and I expect that we are all very clear in understanding the details of any bond. The Series 2022 WRMP "Revenue" Bond was not handled well and has been the subject of significant confusion. I addressed this during our meeting and you and Hoka agreed to schedule a meeting for me to discuss the particular bond in further detail.

Mario, to be frank. I am disappointed in what feels like a lack of transparency, and that you are not coming to us with information related to the items that you know are very important to us. Perhaps it is just my perception but I feel that I must address this with you. I brought up concerns about the Gilbert Road Median Improvements that was approved during the last meeting and the item (lights and landscape in the median for \$400k) was approved without comment and without getting back to me. I have clearly stated many, many times that I am opposed to the Town's spending and borrowing plan. Voters have spoken and they have clearly stated that they want a change in financial direction. I feel the staff and outgoing council is all but completely ignoring the desires of the voters and the incoming council.

I understand that I we do not take office until January 5, 2027. I ask that you let me know immediately if you are receiving direction from the current council that is contrary to the discussions that we have had.

From now on I will frequently remind you of the following: I DO NOT support a Primary Property Tax. I DO NOT support any MPC Bonds for non-critical projects. Parks are not critical. I DO NOT support raising taxes, rates, and fees that support funding for non-critical projects. I DO NOT support what appears to me to be frivolous spending. I will provide you with all the tools to be successful. I ask the you provide to me the robust communication and transparency to help all of us all to be successful in delivering the products and services at a cost demand by the residents of Gilbert.

I will address additional items in separate emails and discussion.

Regards,
Bill Spence

On Sep 6, 2026, at 6:57 AM, Mario Paniagua <Mario.Paniagua@gilbertaz.gov> wrote:

Good morning Bill.

I have included my responses to your questions and comments below in blue. Thanks and enjoy your Labor Day!

Mario,

I am informing you that I am preparing public comments related to budget decisions that are shown in the FY2027 Budget Book and CIP, and numerous items on the agenda for the September 15, 2026, Regular Town Council Meeting.

These documents were first provided for our review on September 2, 2026, and identify substantial changes to spending and funding plans. I have been asking for related information since May 2026. I anticipate that I will have additional concerns, comments, and questions for you as I continue to review all of the documents.

As you mentioned, the physical budget and CIP documents (books) were provided on 9/2/26. It's important for me to mention that I recall you indicated in our first meeting that you were aware that the Town had provided detailed FY 2026 budget and CIP information on its website. Much of the same relevant budget information is contained in the budget and CIP books, which were already available on the Town's website.

We conducted a Budget and Finance onboarding brief just 3 days ago on September 2, 2026, during which I asked questions specifically related to these topics, yet there were no comments made by you or your team in return.

I appreciated your earlier email expressing your positive feedback regarding our 9/2/26 meeting. It would be helpful if you would please elaborate on which questions you are referring to for which staff did not respond or let you know we would get back to you with a response.

I am disappointed that these projects and funding intentions were not clearly addressed during any of our meetings prior to my reading the FY2027 CIP and Budget documents. These specific items were formally and specifically identified as concerns by the newly elected councilmembers

concerns by the newly elected councilmembers.

Thanks for letting me know. It was my understanding that you were aware of the FY2027 budget and CIP information that has been available online for months. We also provided the physical FY2027 budget and CIP books to you as of 9/2/26. These books were ready earlier than in previous years, and you were provided them as soon as they were available. Would you mind explaining what you mean when you say “these projects and funding intentions were not clearly addressed...”? It’s not clear to me what you requested and what you were expecting compared to what was already available and publicly communicated.

CIP/Budget - Upon review of the FY2027 CIP and Budget documents, it appears that the town intends to pursue a 2027 PFMPBC Bond in the approximate amount \$519 Million dollars with approximately \$230 Million being used in 2027 to fund non-critical parks projects including Desert Sky Park (Phase 2), Riparian Education Center, and Freestone Park Splash Pads and Pickleball courts.

The issuance of any bonds is a Council decision. Staff is not planning to bring forward requests to Council for any decision on bond issuances until spring 2027. This was mentioned in previous email discussions with you.

Compounding the ability to determine the Town’s intention regarding funding for these and several other CIP projects, are the minutes of the most recent PFMPBC meeting held in August 2026, that discussed funding of these projects is not available anywhere online. It appears that the Town is intending to seek an approval of an PFMPBC Bond to be voted on by the outgoing Town Council. I would like to see the minutes of this meeting, in any form.

I will look into getting these minutes. I’m not sure what you are basing your comment that the Town intends to seek an approval of PFMPBC bonds by the outgoing Town Council. We have been and continue to plan on spring 2027. If you have received information that indicates otherwise, please let me know.

It also appears that the Riparian Education Center scope has change and cost has significantly increased to \$25.4 Million. The evolution of cost increases for the Riparian Education Center is as follows:

- **FY 2024–2033 CIP: \$6,915,000**
- **FY 2025–2034 CIP: \$6,411,000**
- **FY 2026–2035 CIP: \$15,267,000**
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9/15/2026 Regular Town Council Meeting Agenda - I’d like to discuss Items 15, 16, 17, and 34, with you, and I’d like to get a brief on Item 7, if possible.

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Item 15 - PHASE APPROVAL – consider approval of the Construction Phase No. 3 - Guaranteed Maximum Price (GMP) No. 4 to Contract No. 326000298 with Hunter Contracting Co. in an amount not to exceed \$6,200,739.86 for Urban Lakes Renovation & Irrigation System Replacement, CIP Project Nos. PR0570 & PR1160, and authorize the Mayor to execute the required documents.

Item 16 - PHASE APPROVAL – consider approval of the Construction Phase No. 2 - Guaranteed Maximum Price (GMP) No. 2 to Contract No. 326000156 with Hunter Contracting Company, Inc. in an amount not to exceed \$43,458,997 for Desert Sky Park Phase 2, CIP Project No. PR1322, and authorize the Mayor to execute the required documents.

Item 17 - PHASE APPROVAL – consider approval of the Construction Phase No. 2 - Guaranteed Maximum Price (GMP) No. 2 to Contract No. 326000297 with Haydon Companies, LLC. in an amount not to exceed \$55,651,907 for Gilbert Regional Park Phase 2, CIP Project No. PR1321, and authorize the Mayor to execute the required documents.

Item 34 - CODE OF GILBERT - conduct hearing and consider adoption of Ordinance No. 3001 amending the Code of Gilbert, Arizona, by amending Chapter 2 Administration, Article II Officers and Employees, Division 2 Manager, Section 2-58 Powers and Duties; Providing for Repeal of Conflicting Ordinances; and Providing for Severability.

It is my opinion that these decisions are NOT in the best interests of Gilbert. I believe that these actions are detrimental to the financial well-being of our town. It is my opinion that these actions will impose a significant and irreversible financial burden that will be passed on to the residents of Gilbert for decades. Additionally, I believe that actions such as these are avoidable, unnecessary, and irresponsibly push the Town of Gilbert closer to imposing a Primary Property Tax in addition being forced to take other drastic and undesirable actions that will impose further financial hardship on the residents of Gilbert in order to pay for this frivolous debt.

I will have Debbie set up a time for us to discuss the items you mentioned above.

I am available to you at any time to discuss my concerns. Do not hesitate to contact me.

Regards,
Bill Spence

Mario Paniagua
Town Manager

Work: 480-503-6864

Cell: 480-915-8699

50 East Civic Center Drive Gilbert, AZ 85296

[<image001.png>](#)

From: Bnuke <bnuke2026@gmail.com>

Sent: Saturday, September 5, 2026 4:02 PM

To: Mario Paniagua <Mario.Paniagua@gilbertaz.gov>

Cc: joel@votejoelcoen.com; Obayomi Bus <busola.obayomi@gmail.com>; Beth Goulden <BethLGoulden@gmail.com>; Debbie Dana <Debbie.Dana@gilbertaz.gov>

Subject: 2027 PFMP Bond for \$519 Million - FY 2027 Non-Critical Spending - 9/15/26
Regular meeting agenda item issues

Mario

iviano,

I am informing you that I am preparing public comments related to budget decisions that are shown in the FY2027 Budget Book and CIP, and numerous items on the agenda for the September 15, 2026, Regular Town Council Meeting.

These documents were first provided for our review on September 2, 2026, and identify substantial changes to spending and funding plans. I have been asking for related information since May 2026. I anticipate that I will have additional concerns, comments, and questions for you as I continue to review all of the documents.

We conducted a Budget and Finance onboarding brief just 3 days ago on September 2, 2026, during which I asked questions specifically related to these topics, yet there were no comments made by you or your team in return.

I am disappointed that these projects and funding intentions were not clearly addressed during any of our meetings prior to my reading the FY2027 CIP and Budget documents. These specific items were formally and specifically identified as concerns by the newly elected councilmembers.

CIP/Budget - Upon review of the FY2027 CIP and Budget documents, it appears that the town intends to pursue a 2027 PFMPD Bond in the approximate amount \$519 Million dollars with approximately \$230 Million being used in 2027 to fund non-critical parks projects including Desert Sky Park (Phase 2), Riparian Education Center, and Freestone Park Splash Pads and Pickleball courts.

Compounding the ability to determine the Town's intention regarding funding for these and several other CIP projects, are the minutes of the most recent PFMPD meeting held in August 2026, that discussed funding of these projects is not available anywhere online. It appears that the Town is intending to seek an approval of an PFMPD Bond to be voted on by the outgoing Town Council. I would like to see the minutes of this meeting, in any form.

It also appears that the Riparian Education Center scope has change and cost has significantly increased to \$25.4 Million. The evolution of cost increases for the Riparian Education Center is as follows:

- **FY 2024–2033 CIP: \$6,915,000**
- **FY 2025–2034 CIP: \$6,411,000**
- **FY 2026–2035 CIP: \$15,267,000**
- **FY 2027–2036 CIP (Current): \$25,419,000**

9/15/2026 Regular Town Council Meeting Agenda - I'd like to discuss Items 15, 16, 17, and 34, with you, and I'd like to get a brief on Item 7, if possible.

Item 7 - AGREEMENT – consider approval of Agreement No. 327000091 with Gilbert Advocacy Foundation, Inc., dba The Gilbert Advocacy Center Foundation (GAC), for a five-year (5) term with automatic five-year (5) renewals and formalizes the working relationship between the two parties, and authorize the Mayor to execute the required documents.

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Regards,
Bill Spence

