



2026 OPERATING BUDGET - NARRATIVE

I am pleased to present the proposed 2026 operating budget for the Cross Insurance Arena to our Board of Trustees. This budget outlines the financial strategy and key initiatives for the upcoming year, and I look forward to engaging in a thoughtful discussion regarding the plans and priorities that will guide our operations and ensure continued success.

Our team remains steadfast in its commitment to representing Cumberland County with excellence across every aspect of our operations. We take great pride in continuing to serve the community by providing top-tier events and experiences for both local residents and alike.

As we look ahead to 2026, our goal is to build on the strategic growth we've achieved in recent years. Our primary focus will be maximizing revenue from our current events while continuing to deliver exceptional experiences. In addition, we will explore new event opportunities that will help establish consistent, year-round bookings, supporting the long-term sustainability of the arena.

The team at Cross Insurance Arena is committed to crafting innovative and engaging events, while actively identifying and developing future talent. Together, we strive to build a dynamic and diverse calendar that meets the evolving needs of our community.

We are excited to present a budget that not only supports the continuation of high-quality events and seamless operations but also positions us for further growth. With this plan, we look forward to another year of success, continued engagement, and a dynamic calendar of events that will further elevate the Cross Insurance Arena's role as a key sports and entertainment hub for the region.

2025 RECAP TO DATE

We began the current fiscal year with an ambitious capital project that, while temporarily affecting our ability to book events, offered a unique opportunity to significantly improve our facility. From the start of July through mid-August, operations were paused to accommodate the installation of a state-of-the-art Athletica glass and dasher system—one that is trusted by several NHL teams.

Though this upgrade created some short-term disruptions, it was a crucial step forward in enhancing both the functionality and layout of our facility. In addition to the new glass and dasher system, we took the opportunity to reposition the team benches, aligning them directly with the locker room hallways. This strategic modification created immediate benefits, particularly in terms of operational efficiency. The new bench placement ensures players now have quick and direct access to their locker rooms and medical treatment areas, fostering a more streamlined and responsive environment for both the athletes and the medical team.

When we reopened, we dove right into a packed schedule. We kicked things off on August 8th with a comedy show by Theo Von, followed by the popular Family Entertainment event, Jurassic Quest, from August 23 to 25. On September 25, the return of The Price is Right Live was a huge hit. We also introduced a new theater experience with The Book of Mormon on September 27 and 28, performing three shows over two days to rave reviews.

A standout addition to our calendar this year was the MaineHealth Leadership Conference, held on September 30. The event was a tremendous success, and we're thrilled to announce it will be returning this September. October brought the return of Hot Wheels, followed by a high-energy rock show from A Day to Remember on November 1st. We also hosted a sold-out Christian rock triple-header featuring TobyMac, MercyMe, and Zach Williams. This event was especially noteworthy as we were the only venue with fewer than 10,000 seats to host such a large-scale show, made possible by our new partnership with the promoter, Awakenings. On November 24, Nitro Circus joined our lineup. We capped off the year with two UMaine hockey games — Women's Hockey on December 14th and Men's Hockey on December 29th. To close out an exceptional year of events, Disney on Ice took the ice during the third week of December.

The new calendar year kicked off with the 1/18 Ice Racing event, followed by country star Parker McCollum on 1/31. On 2/1, we hosted our annual Portland on Tap, and on 2/14, the Harlem Globetrotters took the court. The remainder of February and early March featured our annual MPA basketball and hockey playoffs.

March 5th brought comedian Sebastian Maniscalco, followed by industry giant Kevin Hart on 3/15. On 3/28, we welcomed country star Brantley Gilbert, and on 3/29, we sold out with Gabriel "Fluffy" Iglesias.

From January to April, the Mariners played a central role in our event calendar, hosting 23 games that attracted impressive crowds and generated strong revenue as our tenant team. Food and beverage sales also saw a notable increase in both revenue and quality. As part of

our ongoing partnership with Native Maine, we were excited to debut a newly branded stand in the main lobby. This update included refreshed décor and the introduction of elevated food options, such as a premium cheeseburger, gourmet fries, and a variety of other enticing menu items.

As we wrap up our fiscal year, we are excited to host our annual college and high school graduation events, which will be held throughout May and June. These celebrations will culminate in the highly anticipated Coheed & Cambria/Mastodon rock show on May 28th, followed by our second annual Father's Day Boxing event on June 14th.

2026 PROJECTED EVENT OPERATING INCOME

Our projected event mix for 2026 indicates an expected increase of \$174,536 in our Net Event Operating Income. This is based on the difference between last year's approved budget of \$2,023,666 and this year's projected budget of \$2,198,202. As with past budgets involving hosted events, forecasting additional shows that will be routed to Portland remains challenging. Variables such as show costs, ticket sales, and patron spending are difficult to predict. Given the significant impact these factors have on the venue's success, we continue to adopt a cautious approach. There is always the possibility of a show being canceled, rescheduled, or experiencing low attendance. While we make every effort to carefully research each event, sometimes the timing or target demographic does not align in a way that guarantees a profit.

2026 PROJECTED OVERALL OPERATING INCOME

Our projected net operating income for the next fiscal year indicates a deficit of \$304,260, which reflects a slightly larger shortfall than the deficit of \$219,061 approved in the prior year. This increase of \$85,199 primarily arises from the ongoing uncertainty surrounding the events we are working diligently to secure and execute. While we remain optimistic, we are mindful of the need to carefully manage our event mix. As always, we strive to exceed projections particularly in a climate where the industry as a whole is still adjusting to the post-pandemic landscape. The significant surge in concerts following the pandemic has begun to stabilize, and this shift has contributed to a general downturn in the market. Given these factors, we are adopting a cautious and strategic approach to ensure we navigate the year effectively and position ourselves for long-term success.

2026 EVENT FORECASTING

Forecasting the number of events for 2025/2026 is always an exciting and dynamic challenge. While we can confidently rely on our established annual events, we had originally secured plans for Cirque du Soliel to return with a brand-new show. This highly anticipated performance was confirmed (not announced) for a November 2025 run; however, due to production delays on their end, the show's debut has been postponed. While this shift introduces some uncertainty into our planning, it also opens up an opportunity to explore and secure new, innovative shows. This ensures that we can deliver an engaging lineup for the upcoming year, maintaining a strong, diverse offering for our audience.

2026 PROJECTED ANCILLARY REVENUE

Ancillary revenue is expected to rise by \$49,979, growing from the previous year's budget of \$1.1 million to a projected \$1.2 million for next year. This increase is driven by an expanded range of services, higher demand for catering, and enhanced operational efficiencies.

Furthermore, we anticipate earning \$810,196 in other income next year, marking an increase of \$42,150 from the prior budget of \$774,718. This category includes a variety of revenue sources, such as sponsorships, naming rights, luxury suite rentals, club seat sales, ice rental fees, and ATM revenue, all of which contribute to the overall total.

2026 INDIRECT EXPENSES

Indirect expenses are projected to rise to \$3.31 million, an increase of \$295,213, compared to last year's budgeted amount of \$3.01 million. This increase is attributed to several key factors, including higher wage expenses, rising vendor costs, and escalating utility rates. Furthermore, the proposed 3.5% cost-of-living adjustment (COLA) for employees has contributed to the overall uptick in expenses.

It is also important to acknowledge the impact of broader economic trends on operational costs. Inflationary pressures have led to higher prices for goods and services, which are reflected in vendor contracts and utility rates. In response to these challenges, we are actively working to manage costs where feasible while maintaining a high level of service quality and employee satisfaction.

SUMMARY

In conclusion, our proposed budget reflects a well-considered strategy for both creative event development and financial responsibility. Through careful planning and the strategic allocation of resources, we are committed to creating a premier facility that will not only meet the needs of artists, athletes, and spectators but also drive economic growth and foster community engagement.

As the arena approaches its 50th year (March 3, 1977 was our 1st concert – ZZ Top), we remain dedicated to preserving its aesthetic appeal and ensuring its continued relevance and attractiveness, even as it shows the natural signs of age. We are working tirelessly to maintain its charm while modernizing its amenities, creating a welcoming and functional space for all who visit. This budget provides a detailed overview of our projected financial plans, encompassing a thorough analysis of expenses, revenue potential, and the broader societal benefits we aim to achieve.

We are confident in our ability to consistently deliver a venue that exceeds expectations, hosting events that appeal to all and drive continued interest in attending shows at our arena.

Thank you for reviewing our 2026 Budget. I welcome any questions and look forward to collaborating with you to bring our shared vision to life.

Sincerely,

Mike LoConte

Mike LoConte, GM

CROSS INSURANCE ARENA						
FISCAL YEAR 2026						
JULY-JUNE						
OPERATING BUDGET						
		12 MONTHS	12 MONTHS	2025-26 BUDGET VS	12 MONTHS	2025-26 BUDGET VS
		BUDGET	ACTUAL	2024-25 PROJECTED	BUDGET	2024-25 BUDGET
			PROJECTED	VARIANCE		COMPARISON
		FY 2025-26	FY 2024-25	FY 2026 VS FY 2025	FY 2024-25	FY 2026 VS FY 2025
		JULY-JUNE	JULY-JUNE	FAV / (UNFAV)	JULY-JUNE	FAV / (UNFAV)
# OF EVENTS		100	101	(1)	100	0
TOTAL PAID		270,050	281,412	(11,362)	214,100	55,950
AVERAGE TICKET PRICE	\$	30.00	\$ 26.73	\$ 3.27	\$ 28.75	\$ 1.25
TOTAL GENERAL ATTENDANCE		273,800	239,297	34,503	255,275	18,525
CONCESSION PER CAPS	\$	10.39	\$ 12.00	\$ (1.61)	\$ 10.62	\$ (0.23)
CATERING PER CAPS	\$	-	\$ -	\$ -	\$ -	\$ -
NOVELTY PER CAPS	\$	0.91	\$ 0.37	\$ 0.54	\$ 0.69	\$ 0.22
RENTAL INCOME						
GROSS TICKET REVENUE	\$	8,101,400	7,523,247	578,153	\$ 6,155,927	\$ 1,945,473
SPONSORSHIP REVENUE	\$	-	\$ -	\$ -	\$ 4,500	\$ -
OTHER REVENUE	\$	-	\$ -	\$ -	\$ -	\$ -
NET REVENUE	\$	8,101,400	\$ 7,523,247	\$ -	\$ 6,155,927	\$ -
TENANT CHARGES	\$	7,514,450	\$ 6,994,312	\$ 520,138	\$ 5,548,077	\$ 1,966,373
NET RENT INCOME	\$	586,950	528,935	58,015	\$ 612,350	\$ (25,400)
NET SERVICE INCOME/(LOSS)	\$	(321,238)	(322,729)	1,491	\$ (385,427)	\$ 64,189
DIRECT EVENT INCOME	\$	265,712	\$ 206,206	\$ 59,506	\$ 226,923	\$ 38,789
SUITE REVENUE	\$	12,650	\$ 18,273	\$ (5,623)	\$ 12,900	\$ (250)
SURCHARGE/FACILITY FEE	\$	482,745	455,104	27,641	\$ 422,360	\$ 60,385
TICKET CONVENIENCE FEES	\$	233,694	348,409	(114,715)	\$ 208,061	\$ 25,633
TOTAL REVENUE	\$	729,089	\$ 821,786	\$ (92,697)	\$ 643,321	\$ 85,768
ANCILLARY INCOME						
CONCESSION COMMISSIONS	\$	1,168,822	\$ 1,139,537	\$ 29,285	\$ 1,119,714	\$ 49,109
CATERING COMMISSIONS	\$	-	\$ -	\$ -	\$ -	\$ -
NOVELTY INCOME	\$	34,579	\$ 103,554	\$ (68,975)	\$ 33,708	\$ 870
TOTAL ANCILLARY INCOME	\$	1,203,401	\$ 1,243,091	\$ (39,690)	\$ 1,153,422	\$ 49,979
EVENT OPERATING INCOME	\$	2,198,202	\$ 2,271,083	\$ (72,881)	\$ 2,023,666	\$ 174,536
OTHER INCOME						
ADVERTISING SPONSORS	\$	388,650	\$ 371,744	\$ 16,906	\$ 349,500	\$ 39,150
NAMING RIGHTS	\$	188,125	\$ 188,125	\$ -	\$ 188,125	\$ -
LUXURY SUITES/LOGES	\$	129,156	\$ 128,984	\$ 172	\$ 146,156	\$ (17,000)
CLUB SEATS	\$	16,265	\$ 15,337	\$ 928	\$ 22,938	\$ (6,673)
OTHER RENTALS/MISC INCOME	\$	88,000	\$ 100,453	\$ (12,453)	\$ 68,000	\$ 20,000
ORDER FEE/FULLFILLMENT	\$	-	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER INCOME	\$	810,196	\$ 804,643	\$ 5,553	\$ 774,718	\$ 42,150
INDIRECT EXPENSES	\$	3,312,658	\$ 3,040,762	\$ 271,896	\$ 3,017,445	\$ 295,213
OTHER EXPENSES						
TOTAL OTHER EXPENSES						
NET OPERATING INCOME (DEFICIT)	\$	(304,260)	\$ 34,964	\$ (339,224)	\$ (219,061)	\$ (78,526)

CROSS INSURANCE ARENA
FISCAL YEAR 2025-26
EVENTS SPREAD

<u>EVENTS</u>	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
College Basketball													0
Hockey Regular Season				3	5	7	7	3	6	5			36
Hockey Post Season													0
Other Sports							2					1	3
College Hockey				1		1							2
High School Sports								4	2				6
Disney Shows					7								7
Misc Family							1						1
Cirque													0
MMA													0
WWE													0
Globetrotters								1					1
Major Concerts										1		1	2
Minor Concerts		1			2	1							4
WFC/LN 3 Way Net Split			1	2						1			4
Comedy Shows		1				1	1				1		4
MotorSports													0
Consumer Shows												4	4
Trade/Conventions			4						3	2			9
Banquets													0
Religious											3		3
Graduations											6	5	11
Community													0
Broadway Series											3		3
Other Conventions													0
TOTALS	0	2	5	6	14	10	11	8	11	9	13	11	100

**CROSS INSURANCE ARENA
BOX OFFICE
FISCAL YEAR 2026**

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5910-430	SALARIES	Box Office Manager Box Office Assistant Manager		121,774
PART TIME WAGES	5090-6030-430	PT BOX OFFICE LABOR	Wages Taxes	40,000	40,000
PAYROLL ALLOCATED TO EVENTS	5090-7290-430		Labor and tax costs allocated to events	(20,000)	(20,000)
PAYROLL TAXES	5110-5460-430	EMPLOYER PAYROLL TAXES	SS MEDICARE ME Unemployment Tax FUTA Part-time	10,609 3,600	14,209
SUPPLIES	5250-7090-430	SUPPLIES	New chairs, signage, printers	1,000	1,000
MEETINGS/CONVENTIONS/TRAINING	5140-6860-430	CONFERENCES & SEMINARS ATTENDED BY STAFF	PacNet or Marketing Conference (Manager) Local/web based trainings	1,500 500	2,000
ARMORED CAR SERVICE	5250-6750-430	ARMORED CAR SERVICES-LOOMIS	Pick-up of deposits & delivery of cash	2,000	2,000
CREDIT CARD FEES	5250-7120-430	CREDIT CARD PROCESSING FEES	Credit card fees not charged back to events	500	500
TELEPHONE	5250-7020-430	TELEPHONE SERVICE	Cell Phones	650	650
PRINTING	5250-7000-430	MISCELLANEOUS PRINTING COSTS	Phone Order Forms and envelopes	500	500
EMPLOYEE BENEFITS	5100-6060-430 5110-1130-430	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401k ESPP (Stock option) HMS		6,410 51,859
TOTAL BOX OFFICE EXPENSE					\$220,902

DEPT. # 420

**CROSS INSURANCE ARENA
FOOD AND BEVERAGE
FISCAL YEAR 2026**

ACCOUNT TITLE	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	TOTAL
SALARIES				
5090-5910-420	ALL FULL-TIME EMPLOYEES SALARIES BOTH HOURLY AND SALARIED	Director of F&B Catering /Premium Services Mgr TOTAL	85,094 50,000	135,094
EMPLOYEE INCENTIVE COMP	EMPLOYEE INCENTIVES	Annual Incentive Compensation	8,509	8,509
PART-TIME WAGES				
5090-6030-420	ALL PART-TIME EMPLOYEES SALARIES	P-T Wages and Tips - Concesssions TOTAL	422,970	422,970
TEMPORARY LABOR (Non-Profits)				
5090-6160-420	TEMP LABOR SERVICES NOT FOR PROFIT GROUPS	Contracted Labor/NFP'S TOTAL	240,000	240,000
ALLOCATION OF EVENT LABOR				
5090-7290-420	PART-TIME, TEMPORARY AND CONTRACT LABOR USED FOR SPECIFIC EVENTS	PT Catering Allocation PT Concessions Allocation TOTAL	(625,000)	(625,000)
EMPLOYEE BENEFITS				
5100-6060-420	INCLUDES INSURANCE, EAP, HEALTH ADVOCATE, ESPP, 401K, FLEX SPENDING PLAN	EMPLOYEE BENEFITS Health Dental Vision Life Insurance ADD& Vol LTD STD SUB-TOTAL	30,367 774 424 125 1,064 230 89	33,073
5110-1130-420	401K CONTRIBUTIONS	Full-time Part-time SUB-TOTAL TOTAL	7,180 500	7,680 40,753
P/R TAXES				
5110-5460-420	FICA, MEDICARE, STATE UNEMPL, FED UNEMPL	FT Wages PT wages TOTAL	11,787 38,067	49,855
F&B OVERHEAD				
5190-6670-420	INDIRECT EXPENSES FOR F&B	Cash Register System Subscription	30,000	
5250-7120-420		Credit Card fees	75,000	
5250-6720-420		Paper Supplies	5,000	
5250-6880-420		Dues & Subscriptions	250	
5170-6490-420		Licenses & Permits	1,050	
5130-6180-420		Travel & Entertainment	100	
5140-6860-420		Training	250	
5140-6860-420		Meetings & Conferences	250	
5250-6800-420		Advertising (Personnel)	200	
5210-6745-420		Repairs & Maintenance	25,000	
5250-7020-420		Cell phone Expense	1,300	
5250-7070-420		Uniforms/Laundry	7,000	
5250-6810-420		Minor Equipment	2,000	
		TOTAL		147,400
	TOTAL FOOD & BEVERAGE EXPENSE			\$419,581

**CROSS INSURANCE ARENA
CORPORATE SALES/PREMIUM SERVICES INCOME
FISCAL YEAR 2026**

ACCOUNT TITLE	MAS-100	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
ADVERTISING	4210-3930-000	REVENUE EARNED ON ADVERTISING SPONSORS	Arena Share of Advertising/ Sponsorship Less: Commission and Expenses Less: Team Share Static Signage	550,000 (119,350) (42,000)	 388,650
NAMING RIGHTS	4210-3920-000	NAMING RIGHTS	Less Commissions and Expenses	215,000 (26,875) -	 188,125
TOWER SUITES	4220-4060-000	TOWER & LOGE	6 X \$35000 Less Ticket Revenue Due Tenants (72 Seats X \$20 X 36 Gms) Less Commissions and Expenses Bunker Suite Revenue from Mariners	210,000 (51,840) (34,004) 5,000	 129,156
CLUB SEATS-PSL	4220-4070-000	PSL REVENUE # OF CLUB SEAT LIC SHARE	326 available Prolific (40 X \$168) Less Commissions and Expenses	 6,720 14,000 (4,455)	 16,265
OTHER RENTALS	4240-4110-000	OTHER REVENUE	Ice Rentals	20,000 -	 20,000
FULLFILLMENT FEE INCOME	4280-4460-000	RESALE REVENUES HANDLING FEES	Ticketmaster Secondary Box office services	61,000	 61,000
MISCELLANEOUS	4280-4680-000		ATM Fees Recycling/Parking	3,000 4,000	 7,000
TOTAL OTHER INCOME					\$810,196

**CROSS INSURANCE ARENA
EVENT SERVICES
FISCAL YEAR 2026**

**FOR COMPARISON PURPOSES ONLY
BUDWEISER EVENTS CENTER**

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET	BUDGET	EST
						2014	2013
SALARIES ADMINISTRATIVE	5090-5910-160	SALARIES OF ADMINISTRATIVE STAFF	Assistant General Manager Event Manager Production Manager	93,150 56,925 67,275	217,350	44,000	42,094
AGM INCENTIVE COMP	5090-5450-160	AGM INCENTIVE COMP			9,315	2,800	2,500
SALARIES PART TIME	5090-6030-160	Part-Time Event Labor - Not Charged to Events	Part-Time Event Labor - Charged to Events	840,000			
ALLOCATED TO EVENTS	5090-7290-160		Part-Time Event Labor - Charged to Events PR Taxes Charged to events	(842,000) (58,000)	(60,000)	2,800	2,500
PAYROLL TAXES	5110-5460-160	EMPLOYER PAYROLL TAXES FOR ENTIRE STAFF	SS Medicare ME Unemployment Tax FUTA	18,542 73,080	91,622	3,899	3,601
UNIFORMS & LAUNDRY	5250-7070-160	UNIFORMS PART-TIME STAFF	Uniforms (Event, Security & Parking Staff) Jackets Laundry	1,000	1,000	3,700	3,333
MEETINGS/CONVENTIONS/TRAINING	5140-6860-160	CONFERENCES ATTENDED BY STAFF	Crowd Management Training HYD Annual Training for PT staff Meals w/promoters	2,000 1,000 150	3,150	7,750	5,673
DUES & SUBSCRIPTIONS	5250-6880-160	DUES & SUBSCRIPTIONS	Event Booking CAD	8,000 1,200	9,200	675	570
TELEPHONE	5250-7020-160	TELEPHONE SERVICE	Cell Phones	0	0	1,200	1,066
SUPPLIES/SERVICES	5250-7090-160	EVENT SUPPLIES/SERVICES	Flashlights and other Supplies Metal Detectors Maintenance Radio Repair Video Board Maintenance Medical Room Oxygen and Supplies	8,500	8,500	73,465	73,465
ARENA SECURITY SYSTEMS	5250-5870-160		Surveillance, monitoring, access control, fire suppression, etc. Camera & Metal detector maintenance	6,750	6,750	150	100
EMPLOYEE BENEFITS	5100-6060-160	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401K		11,333		
	5110-1130-160				87,910	10,170	6,711
TOTAL EVENT SERVICES					386,131	148,559	139,646

**CROSS INSURANCE ARENA
EXECUTIVE
FISCAL YEAR 2026**

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5910-100	SALARIES OF ADMINISTRATIVE STAFF	GM	129,913	
	5090-6030-100		Admin Asst (PTE)	23,000	
					152,913
GM INCENTIVE COMP	5090-6000-100		Annual Incentive Compensation		25,983
PAYROLL TAXES	5110-5460-100	EMPLOYER PAYROLL TAXES	ss medicare ME Unemployment Tax Futa		12,169
TRAVEL & ENTERTAINMENT	5130-6180-100	TRAVEL	Corporate support SVP Trips	3,000	5,000
		ENTERTAINMENT	Meals & Entertainment	2,000	
MEETINGS/CONVENTIONS/TRAINING	5140-6860-100	CONFERENCES & SEMINARS	Pollstar IEBA Global GM Conference	- 2,000 -	2,000
DUES & SUBSCRIPTIONS	5250-6880-100	SUBSCRIPTIONS			1,800
		DUES & MEMBERSHIPS	Chamber of Commerce Visit Portland	450 1,350	
CUSTOMER RELATONS	5250-7340-100	Gift for Customer Relations	Gifts, Misc	250	650
TELEPHONE	5250-7020-100		OFFICE PHONE, CELL PHONE	650	
EMPLOYEE BENEFITS	5100-6060-100	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401-K HMS ESPP (Stock Option)	8,945	27,466
	5110-1130-100			18,521	
TOTAL EXECUTIVE EXPENSE					\$228,231

**CROSS INSURANCE ARENA
FINANCE AND INFORMATION TECHNOLOGY
FISCAL YEAR 2026**

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5910-	SALARIES	Director of Finance	128,210	
				-	128,210
FINANCE DIRECTOR INCENTIVE COMP	5090-6000-	EMPLOYEE INCENTIVE	Annual Incentive Compensation		12,821
PAYROLL TAXES	5110-5460-	EMPLOYER PAYROLL TAXES	SS MEDICARE ME Unemployment Tax FUTA		9,700
CORPORATE SUPPORT	5130-6180-	TRAVEL & HOTEL	Travel Expenses for Finance Corporate staff	500	500
MEETINGS/CONVENTIONS/TRAINING/ DUES	40-6860-	CONFERENCES & SEMINARS	Annual Conference Misc Finance/Payroll Workshops Memberships and Dues	1,500 500 800	2,800
RECRUITING EXPENSES	5250-6800-	CSS BACKGROUND CHECKS	Background checks for new hires	750	750
TELEPHONE	50-7020-	TELEPHONE SERVICE	Cell Phones (\$50 per month)	0	0
PAYROLL PROCESSING AND IT SUPPORT	5190-6670-	SOFTWARE COSTS	Cost of Using Payroll services Annual W2 Form Processing Fee LLB Group Phone Support Corp IT Support Network Accounts Netsuite/Coupa Office 365 Cloud Service Local IT Support/Security	29,300 1,750 800 12,000 15,000 1,600 6,600 3,000	70,050
EMPLOYEE BENEFITS	5100-6060-	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401-K Company Match ESPP (Stock option) HMS		7,052
	5110-1130-130				10,104
TOTAL FINANCE EXPENSE					\$241,986

**CROSS INSURANCE ARENA
MARKETING/GROUP SALES
FISCAL YEAR 2026**

Marketing Dept. # 210
Group Sales Dept # 245

ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
SALARIES ADMINISTRATIVE	5090-5910-210	SALARIES OF ADMINISTRATIVE STAFF	Director of Marketing	78,736	135,690
	5090-5910-245		Sales Manager- Groups	56,955	
MARKETING DIRECTOR INCENTIVE COMP	5090-6000-210		Annual Incentive Compensation		7,874
PAYROLL TAXES	5110-5460-210 5110-5460-245	EMPLOYER PAYROLL TAXES	SS Medicare ME Unemployment Tax FUTA		11,784
TRAVEL & ENTERTAINMENT	5130-6180-210	ENTERTAINMENT & MILEAGE	Marketing Staff Meetings Entertainment Poster/Flyer/Ticket Mileage	200 200 300	700
MEETINGS/CONVENTIONS/TRAINING	5130-6180-210 5130-6860-210 5140-6860-210	CONFERENCES & SEMINARS ATTENDED	OVG Training/Visitors OVG Marketing Annual Conference Hotel and Air Local Conferences/Meetings	250 4,000 750	5,000
DUES & SUBSCRIPTIONS	5250-6880-210	MEMBERSHIP DUES & PUBLICATIONS USED BY STAFF	Pollstar Hootsuite Placer AI platform Salesforce Software Canva	1,000 1,850 1,750 1,750 250	6,600
PRINTING	5250-7000-210 5250-7000-245	MISCELLANEOUS PRINTING COSTS	Flyers for Rentals General information brochures Banners/Signs Annual Report Photoshop CS6 Suite	100 100 100 120 1,080	1,500
TELEPHONE	5250-7020-210 5250-7020-245	TELEPHONE EXPENSE	Cell Phones Group Sales	650 650	1,300
CUSTOMER RELATIONS-MARKETING	5250-7340-210	CLIENT & CUSTOMER RELATIONS	Promotional Items (Pens, Artist Gifts, Plaques) Tenant Event Tabling, Full-time staff uniforms	250 250	500
CUSTOMER RELATIONS-GROUP SALES	5250-7340-245	GROUP SALES CLIENT RELATIONS	Items to promote Group Sales	150	150
INSTITUTIONAL/EVENT ADVERTISING	5180-6600-210	ADVERTISING NON RELATED TO EVENTS	Concert Venue Directory Web Hosting Venue Advertisements - Interior Signage Venue Advertisements - Promotions at other local events Survey Monkey	1,500 7,800 2,300 2,000 400	14,000
EMPLOYEE BENEFITS	5100-6060-210 5100-6060-245 5110-1130-210 5110-1130-245	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401k		7,178
TOTAL MARKETING EXPENSE					34,270
					\$226,546

		CROSS INSURANCE ARENA OPERATIONS FISCAL YEAR 2026				COMPARISON PURPOSES WEISER EVENTS CENTER	
ACCOUNT TITLE	GL #	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET	BUDGET 2014	EST FY 2013
SALARIES ADMINISTRATIVE	5090-5910-330	SALARIES OF ADMINISTRATIVE STAFF	Director of Operations Operations Manager Operations Assistant	88,577 57,846 50,000	196,424	229,132	227,411
OPERATIONS DIRECTOR INCENTIVE COMP	6003-085-00		Annual Incentive Compensation		8,858	5,923	5,946
PART TIME	5090-6030-330		Part-Time Event Labor	150,000	150,000	31,000	31,145
STAFFING BILL BACKS	5090-7290-330		Part-time Labor Charged back to events	(100,000)	(100,000)		
PAYROLL TAXES	5110-5460-330	EMPLOYER PAYROLL TAXES FOR ENTIRE STAFF Full - Time and Part-time	SS Medicare Unemployment Tax FUTA		39,406	20,834	21,131
REPAIRS AND MAINTENANCE	5210-4750-330 5210-6745-330	BUILDING REPAIRS & MAINTENANCE	Repairs Maintenance	45,000 45,000	90,000	82,446	71,774
ICE/HOCKEY EXPENSE	5250-6780-330 5210-6745-330	SERVICE AGREEMENTS	Ice Maintenance - AAA Energy Zamboni Expense Ice Paint (Jet Ice White and Lines) Hockey Specific	35,000 2,500 6,500	44,000		
BUILDING SUPPLIES	5250-7090-330	BUILDING SUPPLIES	General Building Supplies Tools, nails, etc.	28,000	28,000	31,286	28,045
JANITORIAL	5250-6730-330	NON-EVENT RELATED SERVICES & SUPPLIES	Janitorial Service (non event) Unifirst	40,000	40,000	22,200	20,432
UNIFORMS & LAUNDRY	5250-7070-330	UNIFORMS PART-TIME STAFF	Operations Department Shirts/Hats/Jackets	750	750	2,000	1,731
TRASH REMOVAL	5250-7280-330		Waste - Compactor	24,000	24,000	11,550	9,500
CONTRACTUAL SERVICES	5250-6790-330 5250-7320-330 5210-7240-330 5210-7240-330	PEST CONTROL SERVICES FOR BLDG	Exterminating contract Snow Removal Elevator Maintenance Other Lift Rental	3,600 250 16,500 5,000	25,350	11,500	11,500
DUES AND SUBSCRIPTIONS	5250-6880-330	MEMBERSHIP	Ice Rink Association	250	250	1,300	1,100
MEETINGS/CONVENTIONS/TRAINING	5140-6860-330	CONFERENCES ATTENDED BY STAFF	Local Training	500	500	8,500 2,950	3,800 4,875
TELEPHONE	5250-7020-330	TELEPHONE SERVICE	Cell Phones Replacement Phones	650	650	7,000	5,173
INSPECTIONS,LICENSES AND PERMITS	5210-6745-330		Sprinklers, Fire System, Elevators and Escalators Inspections	4,000 1,500	5,500	6,450	5,000
EMPLOYEE BENEFITS	5100-6060-330 5110-1130-330	HEALTH/LIFE/DENTAL INSURANCE & 401K	Medical Dental Vision Life AD&D LTD 401-K HSA	10,264	80,346	90,611	89,487
TOTAL FACILITY OPERATIONS					644,298	892,880	828,219

**CROSS INSURANCE ARENA
OVERHEAD BURDEN
FISCAL YEAR 2026**

ACCOUNT TITLE	Account	ACCOUNT DESCRIPTION	ITEMIZED EXPENDITURES	AMOUNT	BUDGET
EQUIPMENT LEASE EXPENSE	5250-6740-440	RENTAL COSTS OF COPIERS, FAXES, DUPLICATOR, ETC.	Copiers/Fax with TRADE deal (\$850 x 12)	10,500	10,500
POSTAGE	5250-6980-440	POSTAGE, OVERNIGHT DELIVERIES	First Class Mail (not charged to other departments)	2,500	2,500
LICENSES & PERMITS	5170-6490-440		City Entertainment License BMI/Sesac/AGR Licenses	3,000 4,500	7,500
PARKING	5250-6710-440		Staff Parking (15 X \$170 X 12) Board and guest validations	30,600 4,000	34,600
INSURANCE EXPENSE	5160-6460-440	COST OF INSURANCE POLICIES	LIABILITY General/Excess Liability (Term July - June) Cyber Professional Liability AUTO CRIME (Apr-Mar) WORKERS' COMPENSATION (JUL-JUN) Employment Practices Pollution Liability	90,000 750 6,100 350 1,200 60,000 3,250 354	162,004
Truck-Gas/Maintenance	5250-7030-440	Repairs/Maintenance for Company Vehicles	Gas Repairs/Maintenance	150 600	750
CONTRACTED SERVICES	5150-6350-440		Professional Services	500	500
OFFICE SUPPLIES	5250-6970-440		General Office Supplies Copier/Fax Supplies Toner Paper supplies	7,500	7,500
TELEPHONE/INTERNET/AV	5250-3880-440	TELEPHONE EXPENSE VIDEO INTERNET	Cost of telephones not charged to other dept. Video Services Building Internet	25,000 5,100 18,000	48,100
UTILITIES	5200-2300-440	UTILITY COST FOR THE BUILDING	Electricity Water/Sewer Gas City of Portland Drainage Fees	350,000 25,000 150,000 7,000	532,000
MANAGEMENT FEE	5250-6960-440		Management Fee paid monthly:	129,029	129,029
TOTAL OVERHEAD					\$934,983