

Proposed Budget
for 2022
for consideration at the

154th
Annual
Communication
Grand Lodge A.F. & A.M.
of Idaho
Sept. 2021

Proposed Budget for 2022

*This budget has been prepared and reviewed by
the Grand Lodge Officers,
Accounts and Finance Committee,
the Investment Committee
and now presented to the Brethren*

*for
Adoption or Rejection
at the
154th Annual Communication
of the Most Worshipful Grand Lodge A.F.& A.M. of Idaho
at
Coeur D'Alene, Idaho
on
September 16, 17, 18, 2021*

Tentative Schedule for the 154th Annual Communication

WEDNESDAY, SEPTEMBER 15, 2021

3PM – 4PM Budget Meeting for anyone interested in Reviewing/Discussing the 2022 budget
Room to be announced at the Registration desk.

*Each Lodge is urged to study the Proposed Budget carefully, and if further information is required please contact the
Office of the Grand Secretary, at gs@idahomasons.org*

*Office of the
Grand Secretary
Monte Bollar*



Copies mailed to:

Each Lodge Secretary
Each Grand Lodge Officer
Each District Deputy Grand Master
Each Past Grand Master

Committee on Accounts and Finances

Accounts and Finances discussed the **suggested changes** that came from the Grand Lodge Planning Committee meeting in Pocatello, on March 6, 2021. We discussed the options for **funding the budget**, including distributions from the available investment funds, from the brethren via per-capita assessments and by any other potential sources including carry-over from the 2021 budget year and the option of submitting a budget that shows a deficit. We **reviewed each of the budget lines** as distributed earlier and discussed at the Planning Committee meeting.

SUGGESTED CHANGES: The suggested changes from the Planning Committee were minimal. First, the contributions from the per-capita to the Relief Fund, the Endowment Fund and the Temple Preservation Fund were moved from being considered as a reduction in income to being an expense. Second, we put an emphasis on keeping the per-capita at \$60 if at all possible.

FUNDING THE BUDGET: Funding of the Grand Lodge expenses can come from four primary sources. Historically, the primary funding source for the budget has been and still is the per-capita assessment on each dues-paying member. The second most predominant source is income from the Interest Relief Fund. A third source that has not been used but is provided for in the Code and Digest is income from the Endowment Fund. And finally, funding can come from unspent budget from the previous year. We placed first priority on no more than \$60 in per-capita assessments and the \$75,000 which was allowed for 2022 by the Grand Lodge Investment Committee. This will be discussed more, below.

BUDGET LINE REVIEW: We discussed every group of budget lines as previously distributed. No changes were recommended to be further made. We did note the significant reduction in the printer lease and maintenance budget from \$9,000 to \$5,600. It is also very possible that the "Pantograph" expenses may be significantly reduced, but since that is not a sure thing, we left the dollars on that budget line. We also discussed the various lines making up the "Salary" budget and recommended that no changes be made, there.

SUMMARY: The following determinations were agreed upon:

- We agreed that the best way to go forward at this time is to submit the budget with the line number values as previously distributed.
- We agreed that the entire \$75,000 that was allowed from the investments be a part of the income to fund the budget, as previously distributed.
- We agreed that, if at all possible, the per-capita for 2022 should remain at \$60 per dues paying member.

The reality that we face is that the current appetite for expenditures by the Grand Lodge adds up to \$196,238. Of this amount, \$162,532 is attributable to regular General Fund expenditures and \$33,706 is attributable to the customarily funded charitable purposes and already existing Grand Lodge pension commitments.

An analysis of the membership numbers over the past several years results in a projected number of 1,941 dues-paying members.

If we accept the input of \$75,000 from the Investment Pool and then divide the remaining \$121,238 by 1,941, we get a per-capita requirement of \$62.46. Note that dividing the total budget of \$196,238 by 1,941 members yields a “per-dues-paying-member” cost of slightly over \$101.10. That is the true cost of operating our Grand Lodge. We have to be very thankful for the advanced thinking and efforts that created the investments that are helping to fund our Grand Lodge, today. Those investments are offsetting over \$38.64 per dues-paying member, today.

PROPOSAL: We agreed that we should present the budget, as distributed, with expenses totaling \$196,238, using an estimated 1,941 dues paying members, keeping \$60 per-capita as the assessment, and applying \$75,000 from the Investment Pool. This will result in a budget that will be \$4,778 underfunded.

It is anticipated that due to the reduction in expenses in 2020 and the first part of 2021 will leave at least \$4,778 in the General Fund account to cover the shortfall. This has to be considered to be a one-time occurrence. It is irresponsible to propose a budget that requires carry-over from the previous year to completely fund it. It is also irresponsible to propose expenditures that exceed our income under anything less than extreme circumstances. However, the impacts of the COVID pandemic surely would constitute extreme circumstances.

Committee on Accounts and Finances

James V Voyles, Chmn.

Bradley A Cannon

N Randall King

William Tuggle

Michael Keas

2022 Grand Lodge Budget - Proposed

Line	Description	2022 Budget \$75,000 Investments
-	Dues Paying Members Subject to Per-Capita (Per Bollar & Zimmerman)	1,941
-	Grand Lodge Assessment (Per-capita)	60.00
1350	Per Capita Tax (Deposit to General Fund)	116,460.00
1100	Income allocation from Investment Pool (Interest Relief Fund for 1000 Series)	41,294.00
3100	Income allocation from Investment Pool (Interest Relief Fund for 3000 Series)	33,706.00
TOTAL INCOME		75,000.00
1650	Grand Master Travel Expense	13,000.00
1700	Grand Master Conference Dues	400.00
1701	Grand Master Registration Fees	300.00
1750	Grand Master's Conference Travel	1,400.00
1990	Paid by Order of Grand Master	300.00
TOTAL GRAND MASTER		15,400.00
1651	Deputy Grand Master Expense	5,000.00
1660	Deputy Grand Masters (Grand Master Apron & Case)	1,000.00
1670	Deputy Grand Masters (Grand Masters Picture)	400.00
1751	Deputy Grand Master Conference Travel	1,000.00
TOTAL DEPUTY GRAND MASTER		7,400.00
1652	Senior Grand Warden Expense	2,000.00
1653	Junior Grand Warden Expense	1,000.00
1654	Senior Grand Deacon Expense	1,000.00
1710	District Deputy Grand Master (Travel/Expense)	1,300.00
1740	Grand Lecture Expense	2,000.00
1770	Grand Secretary Travel/Expense	2,000.00
1775	Grand Treasurer Travel/Expense	1,000.00
3561	Board of Relief Secretary Expense - Interest Relief	200.00
TOTAL ELECTED GRAND LODGE OFFICERS		10,500.00
1570	Fraternal Relations Committee	-
1655	Chairman Fraternal Relations Expenses	-
1920	Public Relations Committee Expense	-
1922	Research and Education Committee Expense	2,000.00
1940	Information Technology Committee Expense	-
3520	Youth Committee (Investment Pool)	-
3530	Sesquicentennial Committee (Investment Pool)	-
TOTAL COMMITTEE EXPENSES		2,000.00
1720	Grand Secretary Conference Dues	150.00
1760	Grand Secretary Conference Travel/Expense	2,000.00
1780	Rocky Mountain Conference	2,500.00
TOTAL CONFERENCE EXPENSES		4,650.00
1501	Printing Proceedings	1,800.00

2022 Grand Lodge Budget - Proposed

Line	Description	2022 Budget \$75,000 Investments
1520	Printing Masonic Directory	150.00
1530	Purchase Pantograph (List of Lodges)	1,250.00
1540	Printing Miscellaneous	1,000.00
1541	Printing Monitors	-
1542	Printer Equipment Lease	5,600.00
1543	Printer Repair & Maintenance Agreement	-
	TOTAL PRINTING	9,800.00
1790	New Officers Meeting (at Grand Lodge)	500.00
1800	Host Lodge Reimbursement for Grand Lodge Session	1,000.00
1811	Grand Lodge Visitors Entertainment	1,000.00
1814	Mason of the Year/Awards/Lodge of Excellence	500.00
	TOTAL ANNUAL COMMUNICATION	3,000.00
1550	Grand Secretary - Salary	44,000.00
3550	Grand Secretary - Salary (from Investment Pool)	-
1590	Salary - Grand Lodge Clerk	14,300.00
3590	Salary - Grand Lodge Clerk (from Investment Pool)	-
1600	Payroll Tax Expense	3,000.00
3600	Payroll Tax Expense (from Investment Pool)	-
1745	Grand Treasurer Salary	6,600.00
1911	Grand Secretary Medical Supplemental Ins Offset	600.00
3560	Grand Treasurer Salary (IR)	-
1610	Retirement	-
3610	Retirement (from Investment Pool)	15,000.00
	TOTAL SALARIES	83,500.00
1190	Furniture & Fixture Expense	250.00
1191	Paraphernalia - Expense	500.00
1192	Computer Software, Licenses, Maint, Web Fees	4,000.00
3192	Computer Software, Licenses, Maint, Web Fees (from Investment Pool)	-
1193	Membership Management System Annual Cost	3,000.00
1630	Professional Fees (Audit Gen. Fund & PPLM)	6,000.00
3630	Professional Fees (from Investment Pool)	-
1900	Funeral and Floral	200.00
1910	Insurance and Bonds	8,500.00
3910	Insurance and Bonds (from Investment Pool)	-
1930	Postage	4,000.00
1950	Telephone	2,800.00
1951	Building Occupancy Expense	6,000.00
3951	Building Occupancy Expense (from Investment Pool)	-
1952	Building Maintenance & Repairs	500.00
1980	Misc. Office Expenses	1,200.00
3980	Misc. Office Expenses (from Investment Pool)	-
	TOTAL GRAND LODGE OFFICE	36,950.00

2022 Grand Lodge Budget - Proposed

Line	Description	2022 Budget \$75,000 Investments
1730	Masonic Library Expense	200.00
1731	Masonic Renewal	-
1860	Masonic Service Association Membership Dues	350.00
1870	Masonic Relief Association Dues	100.00
3220	Masonic Service Association Contributions (from Investment Pool)	250.00
3230	George Washington Masonic Memorial (From Investment Pool)	2,856.00
3240	Masonic Information Center (from Investment Pool)	250.00
3500	DeMolay Leadership (from Investment Pool)	3,750.00
3501	Job's Daughters Leadership (from Investment Pool)	3,750.00
3502	Rainbow Leadership (from Investment Pool)	3,750.00
3525	Youth Scholarship (from Investment Pool)	1,500.00
3580	Masonic Service Association Disaster Fund (from Investment Pool)	1,000.00
3584	Masonic Youth Donation for each Behtel, Chapter and Assembly	-
3586	State Youth Leaders	1,400.00
TOTAL CHARITABLE GIVING		19,156.00
1350	\$0.50 per member for the Permanent Relief Fund	970.50
1350	\$0.50 per member for the Masonic Temple Preservation Fund	970.50
1350	\$1.00 per member for the Endowment Fund	1,941.00
TOTAL PER-CAPITA CONTRIBUTIONS per CODE & DIGEST		3,882.00
TOTAL EXPENSE		196,238.00
TOTAL INCOME		75,000.00
NET SURPLUS / (DEFICIENCY)		(121,238.00)

General Fund and Relief Fund Budget Summary	
GENERAL FUND EXPENSES	162,532.00
GENERAL FUND INCOME (Per Capita)	116,460.00
GENERAL FUND INCOME (Interest Relief Fund) (\$75,000 total per Inv. Comm.)	41,294.00
GENERAL FUND NET SURPLUS / (DEFICIENCY)	(4,778.00)
INTEREST RELIEF FUND EXPENSES	33,706.00
INTEREST RELIEF FUND INCOME (Planned 2020 & 2021; Actual 2015-2019)	33,706.00
INTEREST RELIEF NET SURPLUS / DEFICIENCY	-

