

Proposed Budget  
for 2023  
for consideration at the  
  
155th  
Annual  
Communication  
Grand Lodge A.F. & A.M.  
of Idaho  
Sept. 2022

# **Proposed Budget for 2023**

*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 (Yes or No)  
at the  
155th Annual Communication  
of the Most Worshipful Grand Lodge A.F. & A.M. of Idaho  
at  
Pocatello, Idaho  
on  
September 15, 16, 17, 2022*

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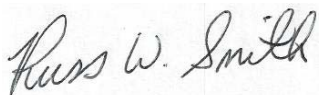
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**Each Lodge is urged to study the Proposed Budget carefully,**

If there are questions or changes the Brothers want, they need to make those known to the Chairman of Accounts and Finance committee as soon as possible (**Before the 155<sup>th</sup> Annual Communications.**)  
Chairman of Accounts and Finances is Randy King. ( [kingrandy1228@gmail.com](mailto:kingrandy1228@gmail.com) cellphone (208) 867-5110)

Remember at Grand Lodge, we are going to vote to either accept or reject the budget. If the brothers reject the budget, the Code says we operate on the previous year's budget, so it will be a "yes" or "no" vote on accepting the budget.

MWGM Russ W. Smith



*Copies mailed to:*

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

Distribution by Grand Lodge Office, Monte Bollar, GS



H. Sherman Burger III  
R W Deputy Grand Master  
15359 Reminiscence Dr  
Caldwell, ID 83607-8996

**GRAND LODGE OF IDAHO**  
**ANCIENT FREE AND ACCEPTED MASONS**  
219 NORTH 17TH STREET BOISE, IDAHO 83702 TELEPHONE 208/343-4562

Phone: (208) 459-4891  
Email: sburger2@mindspring.com

Brethren, enclosed with this mailing from the Grand Lodge office is the proposed budget for calendar year 2023. Unfortunately it is time to raise the per-capita amount on which the Grand Lodge assessment of the Idaho Lodges is based. An increase was indicated last year in order to balance the budget, however due to the effects on our Lodges of COVID-19, a carryover of unspent budgeted funds from the prior year was used to balance the budget and the per-capita amount was not raised. I would like to offer the following explanation for the increase proposed this year.

I'll start with an explanation of how the Grand Lodge assessment works. The Grand Lodge is provided the authority to assess its constituent Lodges for funds needed for its operations in Article V of the Grand Lodge Constitution. Article V also grants the authority for the Grand Lodge to assess individual members residing in Idaho for the purpose of charity. I cannot recall the last time an assessment was made on the membership for charity. Historically the Grand Lodge has only used its authority to assess Lodges, although there are funds expended for charity in the annual budget.

Article VI of the By-Laws provide the finance and revenue provisions for the Grand Lodge. Section 601 paragraph 2 provides that the levies on the Lodges (also known as the annual assessment) will be equal and uniform among the Lodges **based on their membership**. Section 1402 excludes 50-year members from this count. Section 601 requires the calculation of a per-capita amount to compute the levy on each Idaho Lodge. **This is not an assessment on the individual members, it is how the assessment on the Lodge is computed.** Amendments proposed to change the formula have been presented in past years and have been rejected by the brethren. Each Lodge has to determine how it will raise the funds to pay the assessment. Most use dues, however, some have investments, fund raisers, or rely on donations from their membership to pay the assessment.

In 2010 the membership count for determining the per-capita amount was 3,298 and the per-capita amount was \$35. During the 2010 session, the brethren increased in the per-capita amount to \$45, where it stayed until the 2016 session. By then the membership count for assessment had dropped to 1,943 and the brethren raised the per-capita amount to \$60 where it has been until this year's proposal. The large increases have been to keep from having to increase the per-capita amount each year. At the Grand Lodge planning meeting in Pocatello this March, the officers, DDGM's and Committee members present agreed that we should continue this approach. For the 2023 budget the membership count for the per-capita amount will be 1,888 and the per-capita amount is proposed to be \$80.

In addition to the assessment, income from investments also fund Grand Lodge operations. While it is hoped that in the next decade our investments will increase to the point that the income will completely fund Grand Lodge, if we take too much from investments today, it delays the achievement of that goal. Coupled with a market forecast of reduced profits this year, we have reduced the amount that we are requesting from investment income for 2023 by almost \$6.75 per member.

We try hard to spend only what needs to be spent. Unfortunately costs keep rising. The costs of operating the Grand Lodge are not driven by the number of members. As an accountant I could spend several paragraphs describing what the "cost drivers" are for the Grand Lodge, but most likely only the Accountants in your Lodges would be interested in such a discussion, so I will omit it.

Included in this year's budget are four items of note. The first is a 3% increase in the salary of the Grand Secretary and clerk. We have all taken an obligation to treat our brothers fairly, and it is not fair to expect someone to serve as Grand Secretary without paying a fair salary. **If there is a brother who meets the requirements in our laws to be Grand Secretary, who would be willing to serve for free or at a substantially reduced salary, please make yourself known.** Otherwise we must continue to pay a Grand Secretary.

The current economy has put significant pressure on wages in the state and particularly the Boise valley. A high school student going to work for McDonalds now earns \$14 or more per hour. Based on a strict 40 hour work week, what we propose to pay our Grand Secretary is approximately 50% more than what a "burger flipper" makes. Our Grand Secretary often works nights and weekends to provide support for zoom meetings or attend other meetings. He easily works more than 40 hours many weeks.

The second increase is for the training of a replacement Grand Secretary. Brother Monte has expressed a desire to retire sometime in the next couple of years, although he has not determined an exact date at which this will happen. Once this date is determined, it will be necessary to train a replacement. We will not spend this money until Br. Monte has determined when he will retire. Again, it is not fair to a brother, or within our obligations, to require someone to train for this job without compensating him for his time, unless someone wants to volunteer to do it for free. If you are such a volunteer, please make yourself known to the Grand Secretary. These two items result in a per-capita increase of \$4.50.

The third increase is a line item to fund the Grand Lodge Session. Currently the sessions are funded by means of a registration fee, meaning that only those who attend pay the bill for the annual session where our business is conducted. Moving this expense to the Grand Lodge Budget shifts the expense of the annual communication (other than meals and lodging) to the Lodges and takes it off of the back of those attending Grand Lodge. The purpose is to remove the Grand Lodge registration fee starting with the 2023 communication. This amount is budgeted at \$1.50 per member.

Lastly there is a line item for the Grand Master's program. The actual amount spent each year would depend on the wishes of the Grand Master, but presently any costs for programs like the "Plus One" program started by PGM Zimmerman must be funded by other line items in the budget, or out of the Grand Master's pocket. This amount is budgeted at \$2.00 per member.

Money not spent out of the budget will remain in the investment accounts to help provide for the future of the Grand Lodge. While we recognize that this increase hurts, declining membership, and increasing costs have caused this result. Hopefully this will be the last or second to last increase until investments fund the majority of Grand Lodge operations.

Fraternally,

H. Sherman Burger, III  
Deputy Grand Master

Grand Lodge of Idaho Budget  
2019-2021 Budget vs Actual - 2022 Approved Budget - 2023 Budget Scenarios

	2022	2023	
Members year ending	2329	2454	
50 year members	570	566	
Members for GL Assessment	1941	1888	What are actual #'s for assessment vs budgeted?
GL Assessment	60.00	80.00	
Total from GL Assessment	116,460.00	151,040.00	
<b>Amount from Investments</b>	75,000.00	62,299.00	
Surplus Carry forward from 2021 Budget Year	4,778.00		
<b>Total</b>	<b>196,238.00</b>	<b>213,339.00</b>	
<b>Grand Masters Budget</b>	Smith	Burger	
<b>Budget Versus Actual 2017</b>	2022	2023	
<b>Budgeted Income</b>	Total_Budget	Total_Budget	
1350 Per Capita Tax (Deposit to General Fund)	116,460.00	151,040.00	
3100 Income allocation from investment pool	75,000.00	62,299.00	
Surplus Carry forward from 2021 Budget Year	4,778.00		
<b>Total Income</b>	<b>196,238.00</b>	<b>213,339.00</b>	
<b>Surplus (Deficit) (Actual Income -Expenses)</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Expenses</b>	196,238.00	213,339.00	
<b>10001 Grand Master Budget</b>	Budget	Budget	
1650 Grand Master Travel Expense	13,000.00	13,000.00	
1700 Grand Master Conference dues	400.00	400.00	
1701 Grand Master Registration Fees	300.00	300.00	
1750 Grand Master's Conference Travel	1,400.00	2,000.00	x
1990 Paid by Order of Grand Master	300.00	300.00	
Total 10001 Grand Master Budget	15,400.00	16,000.00	
<b>10002 Deputy Grand Masters Budget</b>	Budget	Budget	
1651 Deputy Grand Master Expense	5,000.00	5,000.00	
1660 DGM (Grand Master Apron and Case	1,000.00	1,000.00	
1670 DGM (Grand Masters Picture)	400.00	400.00	
1751 DGM Conference Travel	1,000.00	2,000.00	x
Total 10002 Deputy Grand Masters Budget	7,400.00	8,400.00	
<b>10003 Elected Grand Lodge Officers</b>	Budget	Budget	
1652 Senior Grand Warden Expense	2,000.00	2,000.00	
1653 Junior Grand Warden Expense	1,000.00	1,000.00	
1654 Senior Grand Deacon Expense	1,000.00	1,000.00	
1710 District Deputy Grand Master (Travel/Expense)	1,300.00	1,000.00	x
1740 Grand Lecturer Expense	2,000.00	2,000.00	
1770 Grand Secretary Travel/Expense	2,000.00	2,000.00	
1775 Grand Treasurer Travel/Expense	1,000.00	1,000.00	x
3561 Board of Relief Secretary Expense	200.00	200.00	
Total 10003 Elected Grand Lodge Officers Budget	10,500.00	10,200.00	
<b>10004 Committee Chairman Expense Budget</b>	Budget	Budget	
1570 Fraternal Relation Committee	-	500.00	
1655 Chairman Fraternal Relations Expenses	-	-	
1920 Public Relations Committee Expense	-	500.00	
1922 Research and Education Committee Expense	2,000.00	500.00	
1940 Information Technology Committee Expense	-	500.00	
Total 10004 Committee Chairman Expense Budget	2,000.00	2,000.00	Total for the 4 listed committees in aggregate - Approval required before usage

Grand Lodge of Idaho Budget  
2019-2021 Budget vs Actual - 2022 Approved Budget - 2023 Budget Scenarios

10005 Conferences Budgets	Budget	Budget	
1720 Grand Secretary Conference Dues	150.00	300.00	
1760 Grand Secretary Conference Travel/Expense	2,000.00	2,000.00	
1780 Rocky Mountain Conference	2,500.00	2,500.00	
Total 10005 Conferences Budgets	4,650.00	4,800.00	
10006 Printing Budget	Budget	Budget	
1501 Printing Proceedings	1,800.00	1,800.00	
1520 Printing Masonic Directory	150.00	150.00	
1530 Purchase Pantograph (List of Lodges)	1,250.00	500.00	x
1540 Printing Miscellaneous	1,000.00	2,000.00	
1541 Printing Monitors	-	-	
1542 Printer Equipment Lease	5,600.00	6,000.00	
1543 Printer Repair & Maintenance Agreement	-	-	
Total 10006 Printing Budget	9,800.00	10,450.00	
10007 Annual Communication Expenses etc.	Budget	Budget	
1790 New Officers Meeting (At Grand Lodge)	500.00	500.00	
1800 Host Lodge Entertainment Allowance (Grand Lodge)	1,000.00	1,000.00	
1810 Grand Lodge Registration (income)			
1811 Grand Lodge Visitors Entertainment	1,000.00	1,000.00	
1813 Grand Master Banquest/Guest Registration (Income)			
1814 Mason of the Year/Awards/Lodge of Excellence	500.00	500.00	
Total 10007 Annual Communication Expenses etc.	3,000.00	3,000.00	
10008 Salaries/Retirement/Taxes	Budget	Budget	
1550 Grand Secretary - Salary	44,000.00	45,320.00	3% incr 2023
1590 Salary - Grand Lodge Clerk	14,300.00	14,729.00	3% incr 2023
1600 Payroll Tax Expense	6,600.00	6,850.00	
1745 Grand Treasurer Salary	3,000.00	3,000.00	
1911 GS Medical Supplemental Ins. Offset	600.00	600.00	
Training for the Grand Secretary replacement (25% time)		6,500.00	New 1/2 year 2023
1610 Retirement	15,000.00	15,000.00	
Total 10008 Salaries/Retirement/Taxes	83,500.00	91,999.00	
10009 Grand Lodge Office Budget	Budget	Budget	
1190 Furniture & Fixture Expense	250.00	250.00	
1191 Paraphernalia - Expense	500.00	500.00	
1192 Computer Software, Licenses, Maint, Web Fees	4,000.00	4,000.00	
1193 Membership Management System Annual Cost	3,000.00	3,000.00	
1620 Sales Tax			
1630 Professional Fees(Audit Gen. Fund & PPLM)	6,000.00	6,000.00	
1900 Funeral and Floral	200.00	200.00	
1910 Insurance and Bonds	8,500.00	8,500.00	
1930 Postage	4,000.00	4,000.00	
1950 Telephone	2,800.00	2,800.00	
1951 Building Occupancy Expense	6,000.00	6,000.00	
1952 Building Maintenance & Repairs	500.00	500.00	
1980 Misc. Office Expenses	1,200.00	1,200.00	
Total 10009 Grand Lodge Office Budget	36,950.00	36,950.00	

Grand Lodge of Idaho Budget  
2019-2021 Budget vs Actual - 2022 Approved Budget - 2023 Budget Scenarios

10010 Charitable Giving Budget	Budget	Budget	
1730 Masonic Library Expense	200.00	200.00	
1731 Masonic Renewal	-	-	
1860 Masonic Service Association Membership Dues	350.00	350.00	
1870 Masonic Relief Association Dues	100.00	100.00	
3220 Masonic Service Association Contributions	250.00	250.00	
3230 George Washington Masonic Memorial	2,856.00	2,856.00	
3240 Masonic Information Center	250.00	250.00	
3500 DeMolay Leadership	3,750.00	3,750.00	
3501 Job's Daughters Leadership (National)	3,750.00	3,750.00	
35?? Idaho Rainbow Leadership	3,750.00	3,750.00	
3525 Youth Scholarship	1,500.00	1,500.00	
3580 Masonic Service Association - Disaster Fund	1,000.00	1,000.00	
3584 Masonic Youth Donation For Each Bethel, Chapter an	-	-	
3586 State Youth Leaders	1,400.00	1,400.00	
<b>Total 10010 Charitable Giving Budget</b>	<b>19,156.00</b>	<b>19,156.00</b>	
10011 Misc	Budget	Budget	
Deductions per code & digest			
Relief Fund \$0.50 per member	970.50	944.00	
Temple Relief Fund \$0.50 per member	970.50	944.00	
Endowment Fund \$1.00 per member	1,941.00	1,888.00	
Annual Communication Fund \$1.50 per member		2,832.00	New 2023 (replaces delegate registration fee @ GL)
Grand Masters Project Fund \$2.00 per member		3,776.00	New 2023 - establish fund for GM programs
<b>Total 10011 Misc.</b>	<b>3,882.00</b>	<b>10,384.00</b>	
<b>Total Expenses</b>	<b>196,238.00</b>	<b>213,339.00</b>	
<b>total income</b>	<b>196,238.00</b>	<b>213,339.00</b>	
<b>Difference (Budget)</b>	<b>-</b>	<b>-</b>	

