

**BUDGET INCOME FOR “A” GENERAL FUND
FOR FISCAL YEAR 2023-2024
APRIL 1, 2023 THRU MARCH 31, 2024**

	INCOME AVAILABLE <u>2022-2023</u>	ANTICIPATED INCOME <u>2023-2024</u>
REVENUES:		
Current Assessments	832,019	858,313
G.W.N.M.A. @ \$5 Each Initiation	4,128	3,455
Fees Collected	2,352	5,759
Computer Services	7,636	7,198
Sale of Publications	17,290	16,433
Sale of Merchandise	778	779
Miscellaneous Income	3,464	2,184
Parking Lot Rent	25,000	25,000
Postage - Reimbursement	14,776	13,040
Checking & Savings Interest	- 0 -	- 0 -
Investment Income G/L Endowment	29,930	38,340
Investment Income Curr Rev (Cash Mgmt Fd)	- 0 -	- 0 -
Investment Income Budget (Cash Mgmt Fd)	13,685	6,017
Investment Income “C” Reserve (30 Fund)	- 0 -	- 0 -
Investment Income “F” Fund	- 0 -	- 0 -
Gains/(Loss) Grand Lodge Endowment	65,093	2,398
Cash Mgmt Gains/(Loss)	26,326	3,054
Investment Income “C” Reserve (Cash Mgmt Fd)	<u>18,089</u>	<u>10,889</u>
 SUBTOTAL:	 <u>1,060,566</u>	 <u>992,858</u>
 Due from Masonic Home/Grand Lodge Admins.	 536,994	 570,305
Unexpended Funds Previous Year	165,070	153,314
Funds from “F” Accounts	- 0 -	- 0 -
Funds from Store	- 0 -	- 0 -
Loan from FA-100	- 0 -	- 0 -
 LESS:		
Perpetual Membership Trf to G/L Endow.	- 0 -	- 0 -
Return of Investments to Endowment	- 0 -	- 0 -
Repayment of Loan from FA-100	- 0 -	- 0 -
 Funds Available for “A” General Fund:	 <u>1,762,629</u>	 <u>1,716,477</u>

**BUDGET EXPENSES FOR “A” GENERAL FUND
FOR FISCAL YEAR 2023-2024
APRIL 1, 2023 THRU MARCH 31, 2024**

	<u>BUDGET 2022-2023</u>	<u>PROPOSED BUDGET 2023-2024</u>
<u>A-1 GRAND COMMUNICATION EXPENSES:</u>		
101 P/D & Mileage - Representatives-Lodges	60,000	55,000
102 P/D & Mileage - Committees	16,000	16,000
103 P/D & Mileage - Grand Lodge Officers	20,000	20,000
104 Officers & DDGM’S to be Installed	4,400	4,400
119 G.S. Personnel & Court Reporter	7,000	7,000
120 Printer, Supplies, Rentals, & Office Space	35,000	35,000
121 Distinguished Guests Rooms	16,000	16,000
122 Grand Master’s Banquet & Luncheons	25,000	35,000
123 Grand Master’s Banquet Entertainment	1,000	1,000
125 Ladies Entertainment	6,000	6,000
126 Auditorium & Bus Rental	<u>- 0 -</u>	<u>- 0 -</u>
<u>Total Grand Communication Expense:</u>	<u>190,400</u>	<u>195,400</u>
<u>A-2 GRAND OFFICERS EXPENSES:</u>		
200 Grand Master	9,000	9,000
200A Promotional	10,000	10,000
201 Grand Master’s Secretary	3,000	3,000
202 Deputy Grand Master	7,000	7,000
202A Deputy Grand Master’s Secretary	2,000	2,000
203 Senior Grand Warden	7,000	7,000
204 Junior Grand Warden	7,000	7,000
205 Grand Secretary	5,000	5,000
206 Other Grand Lodge Officers	10,000	10,000
206A Grand Treasurer	5,000	5,000
207 D.D.G.M. Organization Meeting	16,000	12,000
208 D.D.G.M. Expense Allowance	- 0 -	- 0 -
209 D.I. Expense Allowance	- 0 -	- 0 -
210 Southeastern Masonic Conference	8,000	8,000
211 Masonic Conferences of North America	10,000	10,000
212 Tri-State Degree	<u>500</u>	<u>500</u>
<u>Total Grand Officers Expense:</u>	<u>99,500</u>	<u>95,500</u>
<u>A-3 EXPENSE OF COMMITTEES:</u>		
301 Corporate Board	15,000	15,000
302 Finance and Accounts	800	800
303 Masonic Jurisprudence	3,000	3,000
303A Foreign Relations	2,500	2,500
304 Committee on Work	6,000	6,000
305 District Instructor School	- 0 -	- 0 -
307 Masonic Education	5,000	5,000
308 Public Education & Citizenship	3,000	3,000
309 Museum and History	10,000	5,000
310 Masonic Youth Activity	200	200
311 Legal Advisory Panel	15,000	12,000
312 Workshop for Lodge Sec/Officers	500	500
313 Penal Affairs Panel	8,000	8,000
314 Masonic Youth Association	2,000	2,000
315 Masonic Youth Scholarship	11,500	11,500

	BUDGET <u>2022-2023</u>	PROPOSED BUDGET <u>2023-2024</u>
316 Publicity Committee	1,000	1,000
319 Grand Master's Charity	500	500
321 Perpetual Membership	200	200
323 Insurance Committee	1,000	1,000
325 G.L. Fraternal Administrative Endowment (FA-100)	500	500
326 Positive Membership	20,000	20,000
328 Masonic Leadership Training	4,000	4,000
329 Masonic Medical Research Lab	- 0 -	- 0 -
330 Child ID	<u>1,000</u>	<u>1,000</u>
<u>Total Committee Expense:</u>	<u>110,700</u>	<u>102,700</u>
 <u>A-4 ADMINISTRATIVE EXPENSE:</u>		
400 Salary - Grand Secretary	70,000	70,000
402 Salary - Grand Treasurer	23,000	23,000
403 Other Salaries	395,000	425,000
404 Telephone & Telegraph	22,000	22,000
405A Printing Administrative Needs	5,000	5,000
405B Printing G/L Publications Free	24,000	24,000
405C Printing G/L Publications for Resale	30,000	30,000
405D Print Shop	9,000	9,000
406 Postage & Shipping	40,000	40,000
407 Florida Mason Publication	40,000	40,000
408 New Equipment	20,000	20,000
409 Taxes - FICA	31,188	31,188
409A Taxes - Med FICA	7,500	7,500
410 Taxes - Unemployment Compensation	1,750	1,750
410A Workers Compensation Insurance	897	897
411 Rental/Lease Equipment	15,000	15,000
412 Bond Premium Grand Lodge/Lodges	5,700	5,700
413 Relief Association Dues	500	500
414 Masonic Service Assoc. of U.S.	2,100	2,100
415 George Washington Memorial Assn.	9,800	9,800
416 Audit	15,000	15,000
417 Other Expense	5,000	5,000
418 Jewels, Badges, Aprons	16,000	16,000
419 Employee Group Insurance	63,000	63,000
420 Insurance Premium	45,700	59,700
421 Monuments & Memorials	3,250	3,250
422 Repairs/Maintenance Office Equipment	3,000	3,000
423 Computer Supplies	5,000	5,000
423A Office Supplies & Expense	8,000	8,000
424 Employee Retirement Fund	14,586	14,586
425 Employee Retirement Admin	33,200	33,200
427 Grand Lodge Library	125	125
428 Computer Consultant & Management	70,000	70,000
429 Computer Software	6,000	6,000
430 Training and Education	1,000	1,000
432 G.M. Conference Foreign Relations	200	200
436 Corporate Filing Fee	1,000	1,000
437 Travel	700	700
438 Investment Fees	12,000	12,000
439 Masonic Renewal Committee of N.A	2,000	2,000
499 Depreciation Provision (Art. XIV, Sec. 9)	- 0 -	- 0 -
<u>Total Administrative Expense:</u>	<u>1,057,196</u>	<u>1,101,196</u>

	BUDGET <u>2022-2023</u>	PROPOSED BUDGET <u>2023-2024</u>
<u>A-5 GRAND LODGE BUILDING & GROUNDS:</u>		
501 Electricity	18,000	18,000
502 Water and Sewer	10,000	10,000
503 Gas Furnace/Fuel	- 0 -	- 0 -
504 Insurance	57,650	67,650
505 Repairs/Maintenance/Alterations	40,000	35,000
506 Air Conditioner Maintenance	3,000	3,000
509 Supplies	1,800	1,800
510 Janitorial Service	13,000	18,000
511 Taxes: State and County	10,000	10,000
512 Plants and Landscaping	<u>3,500</u>	<u>3,500</u>
<u>Total G.L. Building & Grounds Expense:</u>	<u>156,950</u>	<u>166,950</u>
 SUBTOTAL:	 <u>1,614,746</u>	 <u>1,661,746</u>
 <u>A-6 CONTINGENCY:</u>		
600 Budget Reserve	<u>147,883</u>	<u>54,731</u>
 GRAND TOTAL:	 <u>1,762,629</u>	 <u>1,716,477</u>

**BUDGET INCOME FOR “D” MASONIC HOME AND RELIEF FUND
FOR FISCAL YEAR 2023 - 2024
APRIL 1, 2023 THRU MARCH 31, 2024**

	INCOME AVAILABLE <u>2022-2023</u>	ANTICIPATED INCOME <u>2023-2024</u>
<u>REVENUES:</u>		
Residents Fees Earned	1,524,178	1,250,276
Resident Guest Admission Fee	3,000	4,000
Private Pay (Monthly Fees)	680,340	924,725
Private Pay (Deposit Earned)	118,862	37,500
Pay As You Go (Monthly Fees-Other Residents)	953,180	1,009,320
Miscellaneous	15,726	44,693
EA Initiation Home Building	3,995	3,525
Grand Chapter Operations	4,652	(5,185)
OES Deceased Guest Balance	- 0 -	- 0 -
Interest on Checking/Savings	- 0 -	- 0 -
Investment Income Budget Fund (Csh Mgmt Fd)	7,608	9,661
Investment Income Resident Fund	- 0 -	- 0 -
Investment Income “C” Fund (Cash Mgmt)	25,745	35,522
Investment Income “C” Fund (MLR)	20,102	17,106
Capital Gains/(Loss) “C” Fund (MLR)	(2,193)	148
Cash Management Gain/Loss “C” Fund	64,634	16,535
Capital Gains/(Loss) from “E” Fund	1,702,546	1,671,141
Investment Income “E” Fund	830,490	852,976
Checking and Savings Interest	20	(1,056)
Investment Income MH Endowment Fund, Inc.	848,320	773,411
Gains/Loss MH Endowment Fund, Inc.	<u>1,712,631</u>	<u>1,576,489</u>
 SUBTOTAL:	 <u>8,513,834</u>	 <u>8,220,787</u>
 Unexpended Funds Previous Year	 424,330	 820,801
Transfer from Endowment	- 0 -	500,000
Repayment of Loan	- 0 -	- 0 -
Transfer from “F” Accounts	- 0 -	- 0 -
 Less:		
EA Initiation Home Bldg. (Reg. 14.03)	(3,995)	(3,525)
Return of Earnings Endowment	<u>-0-</u>	<u>-0-</u>
 SUBTOTAL:	 <u>8,934,169</u>	 <u>9,538,063</u>
 Funds Available for “D” Masonic Home:	 <u>8,934,169</u>	 <u>9,538,063</u>

**BUDGET EXPENSES FOR “D” MASONIC HOME AND RELIEF FUND
FOR FISCAL YEAR 2023-2024
APRIL 1, 2023 THRU MARCH 31, 2024**

	<u>BUDGET</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2023-2024</u>
<u>D-1 ADMINISTRATION:</u>		
100 Salary - Administrator	161,729	166,581
101 Salary - Administrator Assistant	- 0 -	- 0 -
103 Other Salaries	185,165	190,720
103A Director of Development	- 0 -	- 0 -
104 Postage and Shipping	5,000	5,150
105 Office Supplies	4,880	5,026
105A Office Equipment	2,000	2,060
105B Office Equipment, Lease, & Maintenance	10,000	10,300
106 Telephone	25,200	25,956
107 Trustee Expense	11,094	11,427
107A Trustee Training	2,000	2,060
108 Legal Fees and Expense	19,533	20,119
109 Facility Insurance Premium	544,682	561,023
110 Life Insurance Resident Guests	11,819	12,174
111 Burial Expense	20,000	20,600
112 Travel Expense	5,000	5,150
113 Dues/Professional Organizations	1,000	1,030
114 Unemployment Compensation	500	515
114A Workers Compensation Ins.	6,824	7,029
115 Taxes - FICA	20,324	20,934
116 Employees Retirement Fund	11,000	11,300
117 Employees Retirement Fund Admin.	4,500	4,635
118 Employees Group Insurance	29,090	29,962
119 Employment Recruiting	3,000	3,090
119A Drug Testing	6,000	6,180
120 License Audit Life Care	200	206
121 License Fee - City, County, State	12,000	2,360
122 Audit	25,129	25,883
123 Grand Lodge Admin. Charges	536,994	570,305
124 Employee Incentives	8,393	8,645
125 Training and Tuition	1,000	1,030
128 Computer Consultant	38,672	39,832
129 Electronic Payroll MGMT	18,652	19,211
130 Employee Tuition Reimbursement	- 0 -	- 0 -
131 MH Publication	- 0 -	- 0 -
132 Advertising	27,578	28,405
409A Taxes - Med FICA	4,908	5,055
<u>Total Administration Expense:</u>	<u>1,763,866</u>	<u>1,823,983</u>
<u>D-2 DIETARY:</u>		
114 Unemployment Compensation	2,000	2,060
114A Workers Compensation Ins.	10,445	10,758
115 Taxes - FICA	36,064	37,146
116 Employees Retirement Fund	15,000	15,450
117 Employees Retirement Fund Admin.	4,000	4,120
118 Employees Group Insurance	72,927	75,115
200 Salary	618,926	637,494
201 Staple Food	280,841	289,266
202 Replacement of Expendables	7,406	7,628

	BUDGET <u>2022-2023</u>	PROPOSED BUDGET <u>2023-2024</u>
203 Kitchen and Dining Room Equip.	5,000	5,150
204 Paper and Plastic Supplies	34,138	35,162
205 Cleaning Supplies and Chemicals	10,000	10,300
206 Linen Rental	- 0 -	- 0 -
208 Uniforms	4,000	4,120
209 Training and Tuition	500	515
409A Taxes - Med FICA	8,439	8,693
<u>Total Dietary:</u>	<u>1,109,687</u>	<u>1,142,978</u>
 <u>D-3 NURSING:</u>		
114 Unemployment Compensation	2,500	2,575
114A Workers Compensation Ins.	31,563	32,510
115 Taxes - FICA	114,805	118,249
116 Employees Retirement Fund	35,000	36,050
117 Employees Retirement Fund Admin.	8,100	8,262
118 Employees Group Insurance	124,288	128,017
300 Salaries	2,046,487	2,107,881
301 Physician Consulting Service	50,000	51,500
302 Medical Director Stipend	23,072	23,764
303 Prescription Drugs	100,000	103,000
304 Medical Supplies	75,278	77,537
305 Hospital Outpatient Service	- 0 -	- 0 -
306 Req. School Tuition	1,500	1,545
307 Medical Equipment	24,460	25,193
308 Medical Office Supplies	5,226	5,383
308A Copier Leasing & Maint	3,775	3,888
309 Transportation	2,000	2,060
310 Medicare Supplemental Insurance	105,354	107,461
312 Uniforms	250	258
409A Taxes - Med FICA	26,060	26,841
<u>Total Nursing:</u>	<u>2,779,717</u>	<u>2,861,973</u>
 <u>D-4 HOUSEKEEPING:</u>		
114 Unemployment Compensation	1,000	1,030
114A Workers Compensation Ins.	4,714	4,855
115 Taxes - FICA	18,357	18,908
116 Employees Retirement Fund	7,500	7,725
117 Employees Retirement Fund Admin.	- 0 -	- 0 -
118 Employees Group Insurance	29,223	30,100
400 Salaries	284,848	293,394
403 Dry Cleaning	500	515
404 Supplies	53,941	55,559
405 Housekeeping/Laundry Equipment	2,000	2,060
406 Training and Tuition	250	258
407 Lease/Purchase Equipment	- 0 -	- 0 -
408 Linen Replacement	8,000	8,240
409A Taxes – Med FICA	4,373	4,504
410 Uniforms	1,750	1,803
<u>Total Housekeeping:</u>	<u>416,457</u>	<u>428,952</u>

	BUDGET <u>2022-2023</u>	PROPOSED BUDGET <u>2023-2024</u>
<u>D-5 RECREATION:</u>		
114 Unemployment Compensation	500	515
114A Workers Compensation Ins.	2,522	2,598
115 Taxes - FICA	8,093	8,336
116 Employees Retirement Fund	4,500	4,635
117 Employees Retirement Fund Admin.	2,000	2,060
118 Employees Group Insurance	25,000	25,750
409A Taxes - Med FICA	1,933	1,991
501 Salaries Recreation	125,794	129,568
502 Allowance Resident Guests	20,549	21,165
503 Treats	10,243	10,550
504 Chapel	4,000	4,120
505 Newspaper/Magazines	1,000	1,030
506 Equipment/Supplies	4,441	4,574
507 Beauty and Barber Supplies	2,000	2,060
508 Dry Goods/Clothing	1,496	1,541
509 Volunteer Services	500	515
510 Training and Tuition	500	515
<u>Total Recreation:</u>	<u>215,070</u>	<u>221,522</u>
<u>D-6 MAINTENANCE - BUILDING & GROUNDS:</u>		
114 Unemployment Compensation	1,000	1,030
114A Workers Compensation Ins.	4,799	4,943
115 Taxes - FICA	14,212	14,638
116 Employees Retirement Fund	7,500	7,725
117 Employees Retirement Fund Admin.	2,662	2,742
118 Employees Group Insurance	29,457	30,341
409A Taxes - Med FICA	3,381	3,482
600 Salaries Maintenance	182,344	187,814
600A Salaries - Security	137,481	141,605
602 Building Maintenance	99,990	102,990
603 Equipment (Maintenance or Replacement)	69,693	71,784
604 Supplies	10,000	10,300
605 Fuel, Natural Gas, and Propane	98,649	101,608
606 Fuel/Diesel	10,000	10,300
607 Electric	406,461	414,591
608 Water	123,576	127,284
609 Auto Expense - Fuel	4,000	4,120
609A Auto Expense - Repairs	5,000	5,150
610 Equipment Purchase	10,000	10,300
611 Grounds Maintenance/Equipment	46,612	48,010
612 Masonic Home Improvement	700,900	738,000
613 Training and Tuition	500	515
614 Uniforms	2,726	2,807
615 Lease/Purchase Equipment	- 0 -	- 0 -
616 Lease/Cable TV	57,326	59,046
698 MH Depreciation (Art. XIV, Sec. 9)	54,000	55,620
<u>Total Building and Grounds Maintenance:</u>	<u>2,082,269</u>	<u>2,156,745</u>
<u>D-68 SOCIAL SERVICE:</u>		
114 Unemployment Compensation	500	515
114A Workers Compensation Ins.	1,000	1,030
115 Taxes FICA	3,717	3,828

	BUDGET <u>2022-2023</u>	PROPOSED BUDGET <u>2023-2024</u>
116 Employees Retirement Fund	1,700	1,751
117 Employees Retirement Fund Admin.	- 0 -	- 0 -
118 Employees Group Insurance	7,822	8,057
409A Taxes - Med FICA	884	911
750 Salaries Social Service	59,522	61,308
760 Training and Tuition	500	515
770 Office Supplies	<u>250</u>	<u>258</u>
<u>Total Social Service:</u>	<u>75,895</u>	<u>78,173</u>
 <u>D-7 NON-RESIDENT RELIEF:</u>		
701 Non-Resident Relief	<u>10,000</u>	<u>10,000</u>
<u>Total Non-Resident Relief:</u>	<u>10,000</u>	<u>10,000</u>
 <u>D-8 EMERGENCY RELIEF:</u>		
802 Emergency Relief	<u>5,000</u>	<u>5,000</u>
<u>Total Emergency Relief:</u>	<u>5,000</u>	<u>5,000</u>
 <u>D-9 HOSPITAL SERVICE FUND:</u>		
902 Hospital and Medical Care	<u>1,000</u>	<u>1,000</u>
<u>Total Hospital and Medical Care:</u>	<u>1,000</u>	<u>1,000</u>
 <u>Total Masonic Home Operations/ Non-Resident Expense:</u>		
	<u>8,458,961</u>	<u>8,730,326</u>
 MASONIC HOME PROMOTIONAL EXPENSES:		
 <u>D-10 ENDOWMENT AND BUILDING FUND:</u>		
1001 L.Y.P.M.G.C. Committee	1,500	1,500
1002 Wills and Gifts Committee	500	500
1003 MH-100 Committee	500	500
1004 Endowment & Investment Committee	2,500	2,500
1005 Investment Fees	2,500	2,500
1006 Legal Expenses	18,000	18,000
1007 Fundraiser	<u>10,500</u>	<u>10,500</u>
<u>Total MH Promotional Expenses:</u>	<u>36,000</u>	<u>36,000</u>
 <u>Total Home Operations & Relief Appropriations:</u>		
	<u>8,494,961</u>	<u>8,766,326</u>
 <u>D-11 PROPERTIES COMMITTEE:</u>		
1101 Properties Committee	2,000	2,000
1102 Properties Management and Expense	<u>30,000</u>	<u>58,000</u>
<u>Total Properties Committee:</u>	<u>32,000</u>	<u>60,000</u>
 SUBTOTAL:		
	<u>8,526,961</u>	<u>8,826,326</u>
 <u>D-12 BUDGET RESERVE:</u>		
1200 Adjusted D-1200 Contingency Reserve	<u>407,209</u>	<u>711,737</u>
 SUBTOTAL:		
	<u>407,209</u>	<u>711,737</u>
 <u>Total Home Operations & Relief Appropriation:</u>		
	<u>8,934,169</u>	<u>9,538,063</u>