

BUDGET FOR 2026-2027

GENERAL LEDGER ACCOUNT

INCOME SECTION	BUDGET 2025-2026	ACTUAL 7/1/2025 3/15/2026	PROPOSED BUDGET 2026-2027
Fees			
41001 Per Capita Fees	\$ 36,207.60	\$ 33,548.00	\$ 32,754.15
41002 Initiation Fees	\$ 250.00	\$ 290.00	\$ 300.00
41003 Reinstatement & Affiliation	\$ 150.00	\$ 210.00	\$ 150.00
41005 Overpayments	\$ -	\$ 589.00	\$ -
41007 Insurance - Subordinate Chapters	\$ 1,000.00	\$ 839.85	\$ 900.00
41008 General Grand Chapter Assessment	\$ 3,600.00	\$ 3,054.00	\$ 3,100.00
41009 Perpetual Membership, Subordinate Chapters	\$ 8,555.05	\$ 8,223.55	\$ 8,742.55
41010 Perpetual Membership, Grand Chapter	\$ 5,076.50	\$ 6,276.45	\$ 4,761.00
47000 New fee for Perp Membership	\$ -	\$ 1,922.00	\$ -
41011 International Headquarters Assessment	\$ 300.00	\$ 145.00	\$ 200.00
Total Fees	\$ 55,139.15	\$ 55,097.85	\$ 50,907.70
Other Income			
43003 GC Newsletter Subscriptions	\$ 900.00	\$ 300.00	\$ 750.00
43004 Consolidation/Surrender Fees	\$ 500.00	\$ 500.00	\$ 500.00
43005 Funds - Surrendered Chapters	\$ -	\$ -	\$ -
43006 Late Fees - Annual Reports	\$ -	\$ -	\$ -
43008 Miscellaneous Income	\$ -	\$ 357.71	\$ -
43010 Inventory Adjustment/ Sale of Equipment	\$ -	\$ -	\$ -
43011 Grand Chapter Events	\$ -	\$ -	\$ -
43030 Charity	\$ -	\$ -	\$ -
Total Other Income	\$ 1,400.00	\$ 1,157.71	\$ 1,250.00
44400 Sale of Supplies			
44000 Sale of Supplies	\$ 3,000.00	\$ 1,965.48	\$ 5,000.00
44010 Postage Charged on Supplies	\$ 300.00	\$ 114.00	\$ 300.00
Total of Sales of Supplies	\$ 3,300.00	\$ 2,079.48	\$ 5,300.00
Miscellaneous Income			
48000 Sale of Proceedings	\$ 100.00	\$ 44.00	\$ 100.00
48500 Trustee Audit	\$ 5,000.00	\$ -	\$ 5,000.00
Total Miscellaneous Income	\$ 5,100.00	\$ 44.00	\$ 5,100.00
Total Fees and Other Income	\$ 64,939.15	\$ 58,379.04	\$ 62,557.70
Grand Session Income			
46001 Registration	\$ 8,000.00		\$ 8,000.00
46002 Grand Session Food Service	\$ 25,000.00		\$ 28,000.00
46003 Vendor Fees	\$ 200.00		\$ 200.00
Total Grand Chapter Session Income	\$ 33,200.00	\$ -	\$ 36,200.00
Combined total of Income/Session	\$ 98,139.15	\$ 58,379.04	\$ 98,757.70

INCOME SECTION	BUDGET 2025-2026	ACTUAL 7/1/2025 3/15/2026	PROPOSED BUDGET 2026-2027
Income from Investments	\$ 83,198.90	\$ 30,000.00	\$ 96,775.85
TOTAL OF INCOME SECTION	\$ 181,338.05	\$ 88,379.04	\$ 195,533.55

EXPENSE SECTION

51000	Perp Mem Dues paid to Chapters	\$ 8,555.05	\$ 8,223.55	\$ 8,742.55
52000	Fixed Expenses			
52001	W.G.M.-expense allowance	\$ 2,000.00	\$ 2,000.00	\$ 2,300.00
52002	W.G.P.-expense allowance	\$ 2,000.00	\$ 2,000.00	\$ 2,300.00
52003	W.G.M. Telephone Allowance	\$ 300.00	\$ 300.00	\$ 150.00
52004	AGM Postage	\$ 150.00		\$ 100.00
52005	Grand Lecturer - Allowance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
52007	Grand Organist Honorarium	\$ 200.00	\$ 200.00	\$ 200.00
52006	Grand Secretary - Salary	\$ 15,400.00	\$ 11,550.45	\$ 15,862.00
52009	Grand Treasurer - Salary	\$ 12,183.00	\$ 9,137.25	\$ 12,549.00
52016	Grand Secretary -Transition	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
52091	Grand Treasurer - Transition	\$ 1,500.00	\$ -	\$ 1,500.00
52010	F.I.C.A. - Employer	\$ 2,300.00	\$ 1,473.17	\$ 2,410.00
52011	Wis Unemployment tax	\$ 100.00	\$ 420.60	\$ 700.00
52012	Federal Unemployment tax	\$ 100.00	\$ 652.16	\$ 1,000.00
52013	Property/Liability Insurance	\$ 3,500.00	\$ 2,416.00	\$ 3,000.00
52015	Grand Representative Pins	\$ 1,000.00	\$ -	\$ -
52016	Unanticipated Expense	\$ -	\$ 119.18	\$ -
52017	Insurance - Worker's Compensation	\$ 800.00	\$ 788.00	\$ 800.00
52019	Emergency and Relief Payments	\$ 300.00	\$ -	\$ 300.00
52020	Consolidation - Mileage	\$ 1,000.00	\$ -	\$ 500.00
52021	General Grand Triennial Allowance	\$ 1,500.00	\$ 900.00	\$ -
52022	Misdirected Charity Funds	\$ -	\$ -	\$ -
52024	Refund - Chapter overpayments	\$ -	\$ 589.00	\$ -
52025	Trustees Equip Purchases/Maintenance	\$ 500.00		\$ 500.00
52026	Gen. Grand Chapter Assessment	\$ 5,000.00		\$ 5,000.00
52027	International Headquarters Assessment	\$ 300.00	\$ -	\$ 200.00
52033	Proceedings - 2025 LW/OO	\$ 4,000.00	\$ 3,348.98	\$ -
52035	Proceedings - 2026 JP/AW	\$ -	\$ -	\$ 3,500.00
52034	Proceedings Typing	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
52202	W.G.M. Jewel Allowance	\$ 300.00	\$ 300.00	\$ 300.00
52203	W.G.M. Other Jurisdictions	\$ 200.00	\$ 200.00	\$ 200.00
52222	W.G.P. Jewel Allowance	\$ 300.00	\$ 300.00	\$ 300.00
52223	W.G.P. Other Jurisdictions	\$ 200.00	\$ 200.00	\$ 200.00
	Total Fixed Expenses	\$ 60,633.00	\$ 42,394.79	\$ 59,371.00

INCOME SECTION		BUDGET	ACTUAL	PROPOSED
		2025-2026	7/1/2025 3/15/2026	BUDGET 2026-2027
53000	Office Expenses			
53001	Office Rent	\$ 10,500.00	\$ 6,202.50	\$ 10,950.00
53002	Office Supplies	\$ 2,000.00	\$ 751.80	\$ 1,000.00
53003	Printing & Paper	\$ 5,000.00	\$ 1,083.54	\$ 2,500.00
53004	Grand Chapter Postage	\$ 1,500.00		\$ 1,000.00
53005	Office Telephone	\$ 800.00	\$ 60.00	\$ 120.00
53006	Internet Services (web & e-mail)	\$ 1,500.00	\$ 699.00	\$ 1,500.00
53007	Bank Charges	\$ 100.00	\$ -	\$ 100.00
53081	Grand Chapter Audit/990/Tax Prep	\$ 5,000.00	\$ 4,700.00	\$ 5,000.00
53009	Insurance - Grand Chapter Property	\$ 4,500.00	\$ 6,981.00	\$ 7,000.00
53010	Equipment Purchases/Maintenance	\$ 1,500.00	\$ -	\$ 1,500.00
53011	Contracts/Office Equip	\$ 1,500.00	\$ -	\$ 1,500.00
53111	Consulting fees	\$ 200.00	\$ -	\$ 200.00
53012	Miscellaneous Expense	\$ 1,000.00	\$ 1,031.00	\$ 1,000.00
53013	Purchases for Resale	\$ 3,000.00	\$ 2,824.68	\$ 5,000.00
53014	Website Upgrade			
Total Office Expenses		\$ 38,100.00	\$ 24,333.52	\$ 38,370.00

Committee Expenses

54001	Finance Ways and Means	\$ 500.00	\$ 326.00	\$ 500.00
54002	Jurisprudence Committee	\$ 50.00	\$ -	\$ 50.00
54003	ESTARL	\$ 50.00	\$ -	\$ 50.00
54004	Uniform Proficiency (meeting & testing)	\$ 500.00	\$ 209.10	\$ 500.00
54005	Consolidation & Surrender	\$ 300.00	\$ -	\$ 300.00
54006	Grand Trustees	\$ 600.00	\$ 196.80	\$ 600.00
54007	By-Laws Revision - Sub. Chapters	\$ 50.00	\$ -	\$ 50.00
54008	World of Youth	\$ 50.00	\$ -	\$ 50.00
54009	Awards	\$ 1,000.00	\$ 200.45	\$ 750.00
54010	Membership Committee (Masonic Journal Ads)	\$ 3,000.00	\$ 2,169.06	\$ 3,000.00
54013	Grand Chapter Events (Christmas,GO Party)	\$ -	\$ -	\$ -
54014	Service Dog Committee	\$ 300.00	\$ -	\$ 300.00
Total Committee Expense		\$ 6,400.00	\$ 3,101.41	\$ 6,150.00

Uniform Instruction Expense

55001	Grand Officers Visits	\$ 4,500.00	\$ 1,574.07	\$ 4,500.00
55002	Grand Officer school	\$ 4,000.00	\$ 2,287.50	\$ 4,000.00
55003	Exemplifications (Educational Session & Initiations)	\$ 6,000.00	\$ 5,213.78	\$ 6,000.00
55004	District Deputy school	\$ 1,000.00	\$ 865.20	\$ 1,000.00
55005	All Member Learning Session	\$ -	\$ -	\$ -
55041	District Deputy mileage	\$ 1,250.00	\$ 1,010.34	\$ 1,250.00
Total Uniform Instruction Expenses		\$ 16,750.00	\$ 10,950.89	\$ 16,750.00

Total Expenses less Session Expenses		\$ 130,438.05	\$ 89,004.16	\$ 129,383.55
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INCOME SECTION		BUDGET	ACTUAL	PROPOSED
		2025-2026	7/1/2025 3/15/2026	BUDGET 2026-2027
Grand Session Expenses				
56002	Registration for Session	\$ 1,000.00	\$ 190.35	\$ 1,000.00
56003	Arrangement Committee Allowance	\$ 3,000.00		\$ 3,250.00
56091	Decorating Install LS/MA 2026	\$ 500.00	\$ 500.00	
56048	Decorating Install KS/PT 2027			\$ 500.00
56049	Decorating Session JP/AW 2026	\$ 700.00	\$ 700.00	\$ -
56050	Decorating Session LS/MA 2027			\$ 700.00
56005	First Aid - Nurses	\$ 200.00		\$ 200.00
56062	Distinguished Guests LW/OO 2025	\$ -	\$ 333.84	\$ -
56063	Distinguished Guests JP/AW 2026	\$ 2,000.00		\$ -
56060	Distinguished Guests LS/MA 2027			\$ 4,000.00
56072	Hospitality - JP/AW 2026	\$ 2,000.00		\$ -
56080	Hospitality - LS/MA 2027			\$ 3,000.00
56087	Auditorium Rental JP/AW 2026	\$ 1,250.00		
56089	Auditorium Rental LS/MA 2027			\$ 1,300.00
56097	Programs Session LW/OO 2025		\$ 2,304.85	\$ -
56090	Programs Session JP/AW 2026	\$ 2,500.00		\$ -
56091	Programs Session LS/MA 2027			\$ 3,000.00
56092	Progams Install LS/MA 2026	\$ 600.00		
56093	Programs Install KS/PT 2027			\$ 600.00
56010	Grand Session Food Service	\$ 25,000.00		\$ 28,000.00
56011	Storage and Cartage	\$ 2,000.00		\$ 2,000.00
56014	Miscellaneous Session Expenses	\$ 500.00		\$ 500.00
56015	Sound Board Honorarium (not on arrangements)	\$ 300.00		\$ -
56016	Equipment Rental -- sound system	\$ 3,500.00		\$ 5,000.00
56017	Entertainment	\$ 500.00		\$ 500.00
56018	Photographer	\$ 900.00		\$ 600.00
56019	Rental Combined Staging	\$ 7,500.00		\$ 12,000.00
Total Session Expense		\$ 53,950.00	\$ 4,029.04	\$ 66,150.00
TOTAL OF EXPENSE SECTION		\$ 184,388.05	\$ 93,033.20	\$ 195,533.55

PROPOSED FEE SCHEDULE 2026-2027

Annual Report	
Each New Member Initiated	\$10.00
International Headquarters Assessment for each New, Affiliated (Dual & Plural)	\$5.00
Each Affiliated (Dual & Plural) or Reinstated Member	\$10.00
Late Filing Fee	\$100.00
Consolidation, Surrender or Revocation	
	\$500.00
Special Dispensation – Send directly to WGM	
Ballot & initiate on identical Petition(s) at same meeting	No Charge
Waive six-day time limit between balloting & initiation	No Charge
Change place of meeting	No Charge
Change time of stated or special meeting (except Installation)	No Charge
Grand Chapter Registration	
Pre-Registration	\$30.00
On-site Registration	\$35.00
Mileage	
Committees	.30 per mile
Grand Officer Official Visits	.30 per mile
Grand Officer mileage: Exemplifications, Consolidation, G.O. School	.30 per mile + \$12.00 per diem
Chapter School of Instruction	.30 per mile
District Deputy School	.30 per mile
Creation of a New Chapter	
Petition for Dispensation for a New Chapter	\$10.00
New Charter Granted	\$50.00
Per Capita	
	\$24/non-Perpetual member
General Grand Chapter Assessment for Duals and Plurals	\$2.00/Chapter
Petitions – All received by a Chapter	
	Chapters set their own fees per their Bylaws (Should include amount due to Grand Chapter)
Late Fee for 990N	
	\$50.00
Publications	
Monthly Newsletter – Paper copy	\$25.00 year
Monthly Newsletter – Electronic copy	N/C

