



Washington State Bar Association

Fiscal Year 2024 Budget

**For the Fiscal Year Ended
September 30, 2024**



**Approved by the Board of Governors
September 8, 2023**

CONTENTS

Section 1	Narratives	2
Section 2	Cost Center Budgets	16
Section 3	Section Budgets	65

Section 1



BUDGET NARRATIVE

For the Fiscal Year Ended September 30, 2024

The Washington State Bar Association (WSBA) budget is a policy document and management tool that allocates funds to fulfill our regulatory responsibilities to protect the public, and to help members succeed in the practice of law. This narrative describes how WSBA has allocated funds for budgeting and planning purposes. The Executive Director, Treasurer, and Budget and Audit Committee have designated authority to make spending decisions within the approved allocations.

Fiscal Context

Each year, the Board of Governors works to build a fiscally responsible budget designed to maintain a high level of regulatory effectiveness and deliver value to our members in a diverse, changing profession. The Board looks closely at current and multi-year projections of revenues, expenses, and reserves; as well as programs, operations, and resources to assess the ability to serve the mission and reach the goals of the organization. We do this work understanding there will be variables that will shift during the year as it relates to our assumptions and are prepared to remain flexible and able to adapt to changes as needed.

License fees are WSBA's main source of funding. From 2019 through 2023, WSBA kept license fees at \$458. At a meeting held on September 22, 2022, the Board of Governors approved (and the court later confirmed) holding the fees constant at \$458 and reducing the Client Protection Fund assessment to the rate of \$15 (from \$20) for 2024. WSBA continues to outperform its annual budget and has built up reserves over time which has allowed license fees to remain stable for the past 5 years, as well as support the prudent use of reserves for FY24 spending.

FY24 Budget Highlights

The FY24 budget assumes expenses of \$26,803,468 million, supported by \$25,511,231 million in revenues. Planned use of reserves for the General fund is (\$1,028,275), Client Protection fund is (\$92,700), and Section funds is (\$328,603). The CLE fund is increased by \$157,341.

Revenues include license fee and non-license fee revenue (such as interest income; a contribution from the Washington State Bar Foundation; fees from mandatory CLE; regulatory services; CLE Seminars and Deskbooks; advertising and sponsorships; recovery of discipline costs; and section administrative cost reimbursements).

The FY24 budget advances WSBA's mission to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice. It supports programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of lawyers in society:

- Over 140 credit hours of free and low-cost CLE programs, including the Legal Lunchbox series, Mini-CLEs, and New and Young Lawyer education programs
- Free help from our confidential Ethics Line
- Free career consultation, including Job Seekers Group
- Free legal research on Fastcase
- Free mentorship resources
- Expanded insurance offerings through the WSBA Private Insurance Exchange

- Member Wellness consultation and programming
- Free and discounted practice management resources to help achieve and maintain a successful law practice, including: ABA publications and retirement plans; professional liability insurance; and billing, document management, file sharing, conflict check, cloud practice management, merchant accounting and other business systems
- Equity and Justice trainings and programs (Moderate Means, Diversity Equity and Inclusion CLEs/resources, Pro Bono Portal, and Powerful Communities grants)
- 29 sections and numerous WSBA committees, task forces and panels
- Financial accommodations through the WSBA Hardship Option and Payment Plan

Capital Spending:

The FY24 Budget as approved includes \$340,000 in capital spending/investments. This includes \$210,000 capital labor projects, \$80,000 computer hardware and software, and \$50,000 in leasehold improvements.

WSBA GENERAL FUND

The General Fund consists of 38 cost centers. A net negative means that the cost center is supported by license fee revenues. A net positive means the Cost Center generates enough revenue to support itself.

ACCESS TO JUSTICE	
<i>Office of the Executive Director</i>	
Revenue	\$0
Expense	\$336,864
Net	(\$336,864)
FTE Staff: 1.64	
<p>WSBA administers the Supreme Court-established Access to Justice Board and its initiatives and working committees. Costs proposed in this budget include support for regular ATJ Board and ATJ Board Committee meetings, regional visits with community-based organizations and members of the public, supporting the Alliance for Equal Justice, improved legal services delivery to communities without immigration status and communities who experience both civil and criminal legal problems, updating the Hallmarks for Equal Justice and State Plan for the Coordinated Delivery of Legal Services to people experiencing poverty and injustice, and working towards centering communities directly impacted by injustice (e.g., working with the ATJ Board's Community Advisory Panel). This cost center also includes staffing and other support for WSBA's Council on Public Defense (CPD). Costs proposed in this budget include supporting CPD members and their policy work.</p>	

ADMISSIONS/BAR EXAM	
<i>Regulatory Services Department</i>	
Revenue	\$1,300,740
Expense	\$1,361,425
Net	(\$60,685)
FTE Staff: 6.75	
<p>This cost center captures the revenue and expenses for administering the process for seeking admission to the practice of law in Washington. The Admissions team processes applications for admission and licensure to practice law, submits recommendations for admission to the Court, and administers the bar exam. The team is also responsible for conducting character and fitness investigations in accordance with the APR.</p> <p>The Admissions cost center is self-supporting; revenue is from application fees and late fees and other fees paid by applicants. Expenses relate to staffing, costs associated with administering the bar exams and other admission costs, including Board of Bar Examiners stipends and grading conference expenses, background investigations, exam facility rental, staff travel, exam proctors, and expenses related to providing reasonable testing accommodations.</p>	

ADV FTE – DEPT HEADCOUNT ALLOCATION	
<i>Advancement Department</i>	
Revenue	\$0
Expense	\$368,381
Net	(\$368,381)
FTE Staff: 1.89	
<p>This category includes the management FTE expense related to Advancement that cannot be categorized into any other cost center.</p>	

BAR NEWS	
<i>Communications Department</i>	
Revenue	\$610,100
Expense	\$708,164
Net	(\$98,064)
FTE Staff: 2.23	
<p><i>Washington State Bar News</i> is the official publication of the WSBA and serves as the primary method of print communications that is received by all WSBA members (available to inactive and emeritus members on request). A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. With the exception of contributions from staff,</p>	

	<p>the vast majority of authors are volunteers and are not paid for their contributions. Editing and production of <i>Bar News</i> is administered by the staff in the Communications and Outreach Department.</p> <p><i>Bar News</i> revenues are received from sales of advertisements (display ads, classified ads, professional ads, announcements, and online ads) and subscriptions. Expenses include outside sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of the photography and artwork, are performed in house.</p>
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BOARD OF GOVERNORS	
<i>Office of Executive Director</i>	
Revenue	\$0
Expense	\$566,110
Net	(\$566,110)
FTE Staff: 1.50	

CHARACTER & FITNESS BOARD	
<i>Office of General Counsel</i>	
Revenue	\$0
Expense	\$172,249
Net	(\$172,249)
FTE Staff: 0.75	

COMM FTE – DEPT HEADCOUNT ALLOCATION	
<i>Communications Department</i>	
Revenue	\$0
Expense	\$249,385
Net	(\$249,385)
FTE Staff: 1.00	

COMMUNICATION and OUTREACH	
<i>Communications Department</i>	
Revenue	\$500
Expense	\$825,468
Net	(\$824,968)
FTE Staff: 5.20	

DISCIPLINE	
<i>Office of Disciplinary Counsel</i>	
Revenue	\$119,000
Expense	\$6,314,089
Net	(\$6,195,089)
FTE Staff: 38.00	

	<p>for licensees lacking the capacity to practice law. In the prior three years ODC received an average of more than 1,500 written grievances against lawyers per year (not inclusive of LPO and LLLT grievances). The intake team identifies and dismisses grievances that do not allege unethical conduct, and forwards well-grounded matters to disciplinary counsel for further investigation and possible disciplinary action, disability proceedings, and in some cases interim suspension proceedings. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. Matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Many matters involving less serious misconduct are diverted from discipline into the Diversion Program. ODC's intake unit fields a substantial number of calls, letters, and emails, primarily from individuals with concerns about their relationship with a lawyer. The intake staff tries to resolve some disputes, primarily client-lawyer communication issues and file disputes, informally without the need for recourse to written grievances. In addition to supporting investigative work, ODC auditors review trust account overdraft notices and conduct random examinations of trust account books and records. Revenues consist largely of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff related. Other expenses include litigation expenses, court reporters, costs and fees for conflicts/outside counsel, disability evaluation costs, translation services, staff travel, and other administrative expenses.</p>
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DIVERSITY	
	<i>Office of the Executive Director</i>
Revenue	\$135,000
Expense	\$476,883
Net	(\$341,883)
FTE Staff: 2.69	
<p>This cost center captures the cost of WSBA's staffing and programming to promote diversity, equity and inclusion (DEI) in the legal profession and system. Activities supported by this cost center include the membership demographic study and research, a new strategic DEI operations plan, DEI educational and networking events including CLE programs and DEI trainings for volunteers, events to promote diversity and inclusion such as the 1L Diversity Welcome Reception and the Pathway to the Profession Summit, and outreach to and collaboration with Washington's minority bar associations (MBAs). This cost center also supports the WSBA DEI Council who collaborate on the DEI programming and create a new organizational DEI Plan. The DEI programs are supported by a \$135,000 grant from the Washington State Bar Foundation in FY24.</p>	

ETHICS, WELLNESS, PRACTICE	
	<i>Advancement Department</i>
Revenue	\$69,500
Expense	\$686,794
Net	(\$617,294)
FTE Staff: 3.53	
<p>The Ethics, Wellness, Practice cost center includes the Professional Responsibility Program, Member Wellness Program, and the Practice Management Assistance Program. Given the synergistic nature of this work the three program areas were combined to create the Ethics, Wellness, Practice team which resides within the Advancement Department.</p> <p>The Professional Responsibility Program includes the Ethics Line, a resource for members to get assistance with ethics questions before they have taken action (approximately 40-50 calls each week); support for the Committee on Professional Ethics; statewide educational ethics presentations, and assistance and advice on ethics issues in publications and other Bar programming.</p> <p>The Member Wellness Program is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems, and provide education and</p>	

	<p>services to foster member well-being. Services include assessment, short-term consultation, group services (e.g. For Job Seekers) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Extended resources include a free, statewide MWP-trained peer advisor network, self-care website resources, and free or low-cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.</p> <p>The Practice Management Assistance Program is a free benefit available to WSBA members. The program supports members in solo and small-firm practice and those going through practice transitions by offering free practice management consultations, referrals to external consultants, offering discounts from vendors on practice management products and resources, teaching CLEs relevant to practice management, and promoting WSBA online guides. This cost center also houses our legal research tool Fastcase which is a free member benefit. FY23 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount).</p>
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FINANCE		
		<i>Finance Department</i>
Revenue	\$400,000	Finance provides organizational support services, including accounting, financial reporting, investments, payroll, and budgeting. Revenues consist of interest income on WSBA's cash and investments and expenses are related to staff support.
Expense	\$1,138,582	
Net	(\$738,582)	
FTE Staff: 6.92		

FOUNDATION		
		<i>Office of Executive Director</i>
Revenue	\$0	The Washington State Bar Foundation is a separate 501(c)(3) that provides funding for WSBA programming. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$265,000 in revenue to WSBA's FY24 budget to support public service and diversity, equity, and inclusion efforts.
Expense	\$161,208	
Net	(\$161,208)	
FTE Staff: 1.05		

HUMAN RESOURCES		
		<i>Human Resources Department</i>
Revenue	\$0	The Human Resources Department handles all human resources functions, including recruitment and retention, compensation and benefits administration, employee relations, legal compliance, equal employment opportunity, employee on-boarding, ongoing employee training and development, performance management, climate and culture, and human resources policies and procedures. Expenses reflected here are solely for departmental staffing (salaries, benefits, and other indirect costs (Overhead)). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. Direct expenses include payroll processing, staff training, and recruiting costs.
Expense	\$470,254	
Net	(\$470,254)	
FTE Staff: 4.00		

LAW CLERK PROGRAM		
		<i>Regulatory Services Department</i>
Revenue	\$207,200	This cost center captures the revenue and expenses for administering the APR 6 Law Clerk Program. This cost center is self-supporting. Revenues are generated
Expense	\$184,130	
Net	\$23,070	

FTE Staff: 1.23	from application fees (\$100) and annual enrollment fees (\$2,000). Expenses are primarily the staff costs of administering the Law Clerk program and the expenses incurred by the Law Clerk Board.
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LEGISLATIVE	
<i>Communications and Outreach Department</i>	
Revenue	\$0
Expense	\$281,300
Net	(\$281,300)
A full-time legislative lobbyist and legislative assistant work closely with the WSBA leadership and sections to provide content-area expertise to legislators as they craft laws. This team tracks relevant legislation during session and provides technical advice to the Legislature. Expenses include the cost of contract lobbyists, as needed.	
FTE Staff: 1.70	

LICENSING/MEMBERSHIP RECORDS	
<i>Regulatory Services Department</i>	
Revenue	\$450,900
Expense	\$685,796
Net	(\$234,896)
This cost center includes all activities associated with the collection of annual license fees; processing changes to a licensed legal professional's status or other information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the accuracy of the membership records database.	
Revenues are generated from application fees for pro hac vice, as well as sales of contact information, status certificates, investigation fees for status changes, and revenue for photo bar cards. Expenses are primarily staffing costs for administration of these services.	
FTE Staff: 3.83	

LIMITED LICENSE LEGAL TECHNICIAN	
<i>Regulatory Services Department</i>	
Revenue	\$20,712
Expense	\$91,840
Net	(\$71,128)
This cost center captures revenue and expenses for the Limited License Legal Technician (LLLT) program (APR 28). Although the LLLT program was sunset by the Washington Supreme Court in June 2020, the LLLT Board has ongoing regulatory responsibilities including approving forms for LLLT use and overseeing the LLLT discipline system. Revenues consist of LLLT license fees and late fees, and revenue generated from any LLLT Board sponsored CLE. Expenses include the staff costs of supporting the LLLT Board and LLLT Board expenses.	
FTE Staff: 0.53	

LIMITED PRACTICE OFFICERS	
<i>Regulatory Services Department</i>	
Revenue	\$202,000
Expense	\$131,982
Net	\$70,018
This cost center captures revenue and expenses for the Limited Practice Officer (LPO) program (APR 12), which the Supreme Court delegated to the WSBA in 2002.	
Revenues consist of LPO license fees, exam application fees, and related late fees. Expenses include the staff costs of administering the program, Limited Practice Board expenses, LPO exam administration expenses, and LPO exam writing expenses.	
FTE Staff: 0.78	

MANDATORY CONTINUED LEGAL EDUCATION	
<i>Regulatory Services Department</i>	
Revenue	\$1,113,800
Expense	\$915,904
Net	\$197,896
This cost center captures revenue and expenses for administration of the MCLE program and is a core regulatory function of the WSBA. The MCLE team processes applications for accreditation of CLE programs, and reviews certifications of MCLE credit compliance with APR 11.	
Revenues are received from CLE sponsor fees and late fees for applications to	
FTE Staff: 5.88	

	<p>accredit courses and to report attendance. Revenues are also received from licensed legal professionals who pay late fees because they missed MCLE compliance deadlines.</p> <p>Expenses are the staff costs of administering MCLE accreditation and compliance, technology/software depreciation, as well as expenses of the MCLE Board.</p>
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MEMBER SERVICES AND ENGAGEMENT

		<i>Advancement Department</i>
Revenue	\$106,800	Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and practice management. These activities are designed to support member competence, professionalism and strengthen community.
Expense	\$651,953	
Net	(\$545,153)	
FTE Staff: 4.64		<p>In FY24 this cost center will support the direct and indirect costs of: (1) supporting 1 Mentor Link Mixers, the Young Lawyer Liaison Program (to Sections), the Law School WSBA Representatives Program, the WSBA mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (2) maintaining a Lending Library; (3) supporting the Washington Young Lawyers Committee and the ABA YLD District Representative; (4) supporting the Small Town and Rural Committee; (5) promoting the WSBA Health Insurance Exchange; (6) <u>Developing</u> New Member education programs which provide an opportunity for members who qualify as “new members” to obtain CLE accredited education developed specifically for members entering the profession or transitioning to a new practice area. In FY23 this cost center will support the direct and indirect costs of developing a 24-credit Practice Primer Track and the annual Trial Advocacy Program. The Practice Primer is delivered in structured learning tracks in a particular substantive area of law and is delivered as a series over a three-month period. The Trial Advocacy Program consists of a two-day seminar that covers the basics of a trial. After the seminar, students have the opportunity to participate in a live mock trial. WSBA also converts the programs to an on-demand seminar; (7) <u>Development</u> of the WSBA Legal Lunch Box Series, free monthly CLEs with annual attendance in excess of 20,000. The cost center also includes the revenue for sponsorship and online sales associated with the Legal Lunchbox Series; (8) WSBA partners with the sections in development of Mini-CLEs. Mini CLEs are short (no longer than 2 hours) programs developed by the WSBA Sections at a reduced cost to members (registration fees range from zero to \$35.00). WSBA serves as the accreditation sponsor, ensuring that programs are accredited appropriately, registration pages are established on the WSBA CLE Store and that credits for each program are reported in a timely manner. WSBA also provides limited marketing support for the programs. This cost center represents the indirect costs to support the Mini-CLE program. FY24 revenue includes CLE registration for live seminars, and sales of on-demand recorded seminars.</p>

OFFICE OF THE EXECUTIVE DIRECTOR

		<i>Office of the Executive Director</i>
Revenue	\$0	The budget supports the work of the Executive Director, Deputy Executive Director, and the Executive Leadership Team, including funding for education and outreach. This cost center also provides funding to support the Washington Leadership Institute.
Expense	\$817,261	
Net	(\$817,261)	
FTE Staff: 2.90		

OFFICE OF GENERAL COUNSEL	
<i>Office of General Counsel</i>	
Revenue	\$0
Expense	\$1,078,051
Net	(\$1,078,051)
FTE Staff: 6.07	
<p>The Office of General Counsel serves as counsel to the WSBA, including the Executive Director and the Board of Governors. This office handles or oversees litigation against the WSBA, interprets the WSBA Bylaws, and provides information and advice on other legal issues. It also handles public records requests, custodianship matters, the Client Protection Fund applications, investigation, training, procedural advice, and support for the Disciplinary Board and Character and Fitness Board, as well as Chief Hearing Officer, Hearing Officers, and Conflicts Review Officers. This office also coordinates contracting with and appointment of outside counsel representing allegedly incapacitated respondents in the lawyer discipline and incapacity system. Staff in this office also support various boards, committees, task forces, and workgroups, including the Court Rules Committee, Discipline Advisory Round Table, Discipline Selection Panel, and Practice of Law Board.</p>	

OFFICE OF GENERAL COUNSEL – DISCIPLINARY BOARD	
<i>Office of General Counsel</i>	
Revenue	\$0
Expense	\$315,741
Net	(\$315,741)
FTE Staff: 1.40	
<p>One assistant general counsel devotes approximately half of their time to this function, assisted by the Clerk to the Disciplinary Board, who handles the filing for disciplinary matters. Expenses include support of the Disciplinary Board as well as staffing.</p>	

PRACTICE OF LAW BOARD	
<i>Office of General Counsel</i>	
Revenue	\$0
Expense	\$88,560
Net	(\$88,560)
FTE Staff: 0.55	
<p>The Practice of Law Board is established by Supreme Court rule and administered by the WSBA to assist in educating the public about how to receive competent legal assistance; consider and recommend to the Washington Supreme Court ways that others besides lawyers can assist members of the public who are in need of legal services; and may review and refer allegation of the unauthorized practice of law (UPL).</p>	

PUBLIC SERVICE PROGRAMS	
<i>Office of the Executive Director</i>	
Revenue	\$130,000
Expense	\$527,889
Net	(\$397,889)
FTE Staff: 1.62	
<p>Public Service Programs includes staffing and support for the WSBA Moderate Means Program, the Powerful Communities Project, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service like a virtual pro bono fair, maintaining and upgrading the pro bono portal for members to more easily find opportunities, developing CLE programs on emerging pro bono topics, developing communications on pro bono topics and incentivizing and recognizing pro bono. Much of this support is provided in the form of grant funding to the partners through the Powerful Communities Project and the Moderate Means Program. Public Service Programs will continue to be supported by a grant of \$130,000 from the Washington State Bar Foundation.</p>	

PUBLICATION AND DESIGN SERVICES	
<i>Communications and Outreach Department</i>	
Revenue	\$0
Expense	\$123,385
Net	(\$123,385)
FTE Staff: 0.89	
<p>Publication and Design Services is responsible for creating and upholding WSBA branding elements, including the organization's logo and wordmark; for editing and oversight of WSBA publications (including but not limited to, Deskbooks, Sections publications, and Bar News); for graphic design for WSBA projects, programs, events, and CLE marketing; and for shared oversight of, and set up of products on the WSBA online store.</p>	

RSD FTE – DEPT HEADCOUNT ALLOCATION	
<i>Regulatory Services Department</i>	
Revenue	\$0
Expense	\$540,945
Net	(\$540,945)
FTE Staff: 2.60	

This category includes the management FTE expense related to Regulatory Services staff time devoted to departmental and organizational management functions that cannot be categorized into any other cost center.

SECTIONS ADMINISTRATION	
<i>Advancement Department</i>	
Revenue	\$297,786
Expense	\$300,489
Net	(\$2,703)
FTE Staff: 2.58	

The WSBA has 29 practice sections and provides the administrative functions necessary to support them. All expenses within this cost center comprise the Section Per Member Charge (PMC). Sections reimburse WSBA for the cost of supporting sections through a charge of \$18.73 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the collection of section dues and staff-related expenses.

SERVICE CENTER / FACILITIES	
<i>Office of the Executive Director</i>	
Revenue	\$0
Expense	\$733,618
Net	(\$733,618)
FTE Staff: 5.78	

The Facilities Team and Service Center is responsible for meeting facilities, mail and print services, and reception duties on WSBA's public floor. The Service Center also responds to general calls and emails to WSBA. In a typical year, the Service Center might support more than 1,500 on site and remote meetings and events and handle more than 45,000 communications with members and the public. The Service Center also manages internal operations for WSBA such as ordering supplies, overseeing vending for common staff areas, and implementing security protocols.

TECHNOLOGY	
<i>Information Technology Department</i>	
Revenue	\$0
Expense	\$2,094,122
Net	(\$2,094,122)
FTE Staff: 13.00	

This category includes the resources devoted to developing and maintaining WSBA's technology infrastructure and business applications. Expenses reflected here are solely for staffing (salaries, benefits, and other indirect costs (Overhead)). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. The direct expenses are for hardware, software, and the ongoing maintenance necessary to support the WSBA's technology needs, data security and management, and disaster recovery work. Falling into these categories are application and database servers, network devices, switches and cabling equipment, workstations (desktops and laptops), printers, telecommunications (telephone and internet), and software. Software includes Microsoft Office products as well as other business applications (e.g., membership database, MCLE tracking system, case management software, website management software, desktop publishing and graphics software, and accounting software).

VOLUNTEER ENGAGEMENT	
<i>Office of the Executive Director</i>	
Revenue	\$0
Expense	\$113,992
Net	(\$113,992)
FTE Staff: 0.60	

This cost center includes volunteer recruitment, appreciation, support, and staff training. In FY24 the major projects will include deploying a pilot of WSBACommunity, an online volunteer engagement tool for volunteers to easily access agenda, minutes, and materials, as well as collaborate with members of their committees, boards, and councils.

CLE FUND

The CLE Fund is a board-designated operating reserve, consisting of net income from CLE activities, to cover net loss and extraordinary costs of CLE programs, products and/or capital acquisitions as needed.

CLE SEMINARS & PRODUCTS

		<i>Advancement Department</i>
Revenue	\$1,605,300	The CLE cost center includes revenues and costs associated with CLE live seminars and on-demand seminars. Revenues include live seminar registrations, sponsorships, online sales of course books, and sales of on-demand CLE seminars (both video and audio).
Expense	\$1,304,088	
Net	\$301,212	
FTE Staff: 7.89		Consistent with revenues, expenses reflect the cost of production of seminars and products. Under the fiscal policy, sections and WSBA CLE will split live and on-demand seminar revenue after actual direct and indirect costs have been recouped.

DESKBOOKS

		<i>Communications and Outreach Department</i>
Revenue	\$136,500	WSBA publishes a library of about 21 Deskbook titles in substantive areas of Washington law. These Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 250 Washington state and federal appellate court opinions. This cost center is housed in the overall CLE cost center and includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions.
Expense	\$280,371	
Net	(\$143,871)	
FTE Staff: 1.65		Revenues are received from sales of Deskbooks (in print and online). Expenses include the cost of vendor agreements for publication and printing.

SECTIONS FUND

The Sections Fund is a board-designated fund created in 1994, which consists of the collective net income/loss of all 29 WSBA Sections that is carried over from year to year.

SECTIONS OPERATIONS

		Sections carry forward the results of their fiscal operations, whether positive or negative. The negative net balance this fiscal year reflects a planned draw-down by certain sections or their reserve balances.
Revenue	\$688,963	
Expense	\$1,017,566	
Net	(\$328,603)	Revenues include section dues, the section portion of revenue from CLE seminars, and other revenues. Expenses represent the direct expenses for section activities and reimbursement to the general fund.

CLIENT PROTECTION FUND

This legally restricted fund was created in 1995 by the Washington Supreme Court and WSBA.

CLIENT PROTECTION FUND	
<i>Office of General Counsel</i>	
Revenue	\$595,930
Expense	\$688,630
Net	(\$92,700)
FTE Staff: 1.23	
The Client Protection Fund (CPF) compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer, LLLT or LPO. It does not cover malpractice claims or fee disputes. All payments from the fund are discretionary and must be approved by the Client Protection Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustee of the Fund. The CPF is funded by a mandatory annual assessment set by court order.	

INDIRECT EXPENSES

INDIRECT EXPENSES	
The Indirect Expense includes amounts budgeted for staff salaries, benefits, and overhead. Salary expenses are allocated to cost centers based on the actual salaries of employees working in those cost centers. When possible, benefits are also allocated to cost centers based on the actual benefits expense of employees working in those cost centers, the remaining benefit expense is allocated based on the number of FTEs (full-time equivalents) in that cost center.	
Revenue	\$0
Expense	\$22,098,957
Net	(\$22,098,957)
<p>This cost center also details overhead expenses such as rent, insurance, professional fees, office supplies, postage, maintenance, human resources direct expenses, technology direct expenses, and other expenses that benefit WSBA as a whole. These expenses are allocated to each cost center based on the number of FTEs in that cost center and are reflected on the line "Other Indirect Expense" in each cost center budget.</p> <p><u>Salaries:</u> The increase from the FY23 Budget includes:</p> <ul style="list-style-type: none"> • Salary increases for staff commensurate with compensation schedule • Addition of 3.0 FTEs • Bonus incentive plan funds • Mid-year position reclassification funds <p><u>Allowance for Open Positions for FY24:</u> The budget includes a \$200,000 reduction of the overall salary budget to account for salary expense savings due to staffing vacancies throughout the year.</p> <p><u>Benefits:</u> WSBA employees participate in the State medical and retirement programs, thus rates for these benefits are set by the state of Washington.</p> <p><u>Rent:</u> Rent expense for FY24 is \$2,065,775.</p> <p><u>Depreciation:</u> This expense consists of capital items (items that cost +\$2,500 with an estimated useful life of more than one year) including tenant improvements at WSBA's office space at Puget Sound Plaza, computer software and hardware.</p> <p><u>Insurance:</u> The WSBA's cost of insurance has remained the same as FY23.</p>	

Section 2

**Washington State Bar Association Financial Summary
Fiscal Year 2024 Budget**

Category	FY24 Budgeted Revenues	FY24 Budgeted Expenses	FY24 Budget Net Result
Access to Justice	-	336,864	(336,864)
Admissions/Bar Exam	1,300,740	1,361,425	(60,685)
Advancement FTE	-	368,381	(368,381)
Bar News	610,100	708,164	(98,064)
Board of Governors	-	566,110	(566,110)
Character & Fitness Board	-	172,249	(172,249)
Communications Strategies	500	825,468	(824,968)
Communications Strategies FTE	-	249,385	(249,385)
Discipline	119,000	6,314,089	(6,195,089)
Diversity	135,000	476,883	(341,883)
Finance	400,000	1,138,582	(738,582)
Foundation	-	161,208	(161,208)
Human Resources	-	470,254	(470,254)
Law Clerk Program	207,200	184,130	23,070
Legislative	-	281,300	(281,300)
Legal Lunchbox	29,000	51,696	(22,696)
Licensing and Membership Records	450,900	685,796	(234,896)
Licensing Fees	17,320,499	0	17,320,499
Limited License Legal Technician	20,712	91,840	(71,128)
Limited Practice Officers	202,000	131,982	70,018
Mandatory CLE	1,113,800	915,904	197,896
Member Wellness Program	7,500	233,906	(226,406)
Member Services & Engagement	10,800	390,771	(379,971)
Mini CLE	-	110,349	(110,349)
New Member Education	67,000	99,137	(32,137)
Office of General Counsel	-	1,078,051	(1,078,051)
Office of the Executive Director	-	817,261	(817,261)
OGC-Disciplinary Board	-	315,741	(315,741)
Practice of Law Board	-	88,560	(88,560)
Practice Management Assistance	62,000	213,298	(151,298)
Professional Responsibility Program	-	239,590	(239,590)
Public Service Programs	130,000	527,889	(397,889)
Publication and Design Services	-	123,385	(123,385)
Regulatory Services FTE	-	540,945	(540,945)
Sections Administration	297,786	300,489	(2,703)
Service Center	-	733,618	(733,618)
Technology	-	2,094,122	(2,094,122)
Volunteer Engagement	-	113,992	(113,992)
Total General Fund	22,484,537	23,512,812	(1,028,275)
CLE-Seminars and Products	1,605,300	1,304,088	301,212
CLE - Deskbooks	136,500	280,371	(143,871)
Total CLE	1,741,800	1,584,459	157,341
Total All Sections	688,963	1,017,566	(328,603)
Client Protection Fund-Restricted	595,930	688,630	(92,700)
Totals	25,511,230	26,803,468	(1,292,238)

**Washington State Bar Association
Budget Comparison**

Cost Center	FY24 FTE	144.50	FY2023 Budget	FY2024 Budget V6	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
All	FY23 FTE	141.50						
REVENUE								
40205	DIVERSION		7,500	7,500	-	0%	9,375	6,000
40210	RECORDS REQUEST FEES		963	-	(963)	-100%	1,126	-
40300	DONATIONS & GRANTS		265,000	265,000	-	0%	265,000	265,000
40500	INTEREST - INVESTMENTS		39,120	477,147	438,027	1120%	152,008	812,726
40600	LICENSE FEES		17,053,467	16,692,574	(360,893)	-2%	16,052,304	12,116,411
40625	LICENSE FEES - NEW ADMITTEES		-	417,925	417,925		502,089	302,985
40650	LICENSE FEES - LATE FEES		-	200,000	200,000		288,180	269,336
40675	LICENSE FEES - REINSTATEMENTS		-	10,000	10,000		15,314	13,455
40705	EXAM SOFTWARE REVENUE		27,000	27,500	500	2%	28,150	6,715
40800	PUBLICATIONS REVENUE		2,000	1,500	(500)	-25%	1,923	1,142
40900	ROYALTIES		60,800	75,300	14,500	24%	80,607	62,104
40950	NMP PRODUCT SALES		65,000	40,000	(25,000)	-38%	39,844	19,709
41000	SHIPPING & HANDLING		100	300	200	200%	225	108
41100	STATUS CERTIFICATE FEES		27,000	27,000	-	0%	29,548	21,500
41450	SPONSORSHIPS		13,000	11,000	(2,000)	-15%	12,000	9,000
41500	ANNUAL OR OTHER MEETING REV		2,000	4,320	2,320	116%	-	4,320
41700	CONFERENCES & INSTITUTES		5,000	38,000	33,000	660%	3,632	-
41800	SEMINAR REGISTRATIONS		871,450	842,000	(29,450)	-3%	633,144	556,329
41805	MINI-CLE REVENUE		36,430	33,690	(2,740)	-8%	32,564	15,345
41825	SEMINAR REVENUE-OTHER		20,000	20,000	-	0%	12,000	20,970
41850	SEMINAR SPLITS W/ CLE		(205)	(7,125)	(6,920)	3376%	101,660	-
41875	SEMINAR SPLITS W/ OTHERS		14,300	11,000	(3,300)	-23%	33,116	-
42207	BAR EXAM FEES		1,213,000	1,160,000	(53,000)	-4%	1,083,825	1,018,264
42230	BAR EXAM LATE FEES		40,000	55,000	15,000	38%	53,700	65,400
42232	HOUSE COUNSEL APPLICATION FEES		54,000	45,000	(9,000)	-17%	45,540	16,960
42270	RULE 9/LEGAL INTERN FEES		12,000	12,000	-	0%	12,350	11,350
42275	LAW CLERK FEES		185,000	204,000	19,000	10%	194,104	193,833
42281	LLLT LICENSE FEES		16,622	18,562	1,940	12%	13,542	10,155
42285	FOREIGN LAW CONSULTANT FEES		1,240	1,240	-	0%	1,860	1,540
42286	LAW CLERK APPLICATION FEES		3,200	3,200	-	0%	3,700	2,800
42287	SPECIAL ADMISSIONS		15,700	-	(15,700)	-100%	3,190	2,925
42288	INVESTIGATION FEES		21,500	20,200	(1,300)	-6%	22,800	20,700
42290	PRO HAC VICE		400,000	400,000	-	0%	400,282	288,082
42291	LLLT LATE LICENSE FEES		1,100	-	(1,100)	-100%	99	133
42450	AUDIT REVENUE		1,000	1,000	-	0%	893	701
42570	50 YEAR MEMBER TRIBUTE LUNCH		-	500	500		480	-
42710	BNEWS DISPLAY ADVERTISING		400,000	400,000	-	0%	331,332	309,000
42720	BNEWS SUBSCRIPT/SINGLE ISSUES		200	100	(100)	-50%	72	36
42730	BNEWS CLASSIFIED ADVERTISING		2,500	7,500	5,000	200%	11,083	6,390
42760	JOB TARGET ADVERTISING		200,000	200,000	-	0%	271,814	100,326
43100	DESKBOOK SALES (LEXISNEXIS PRINT		150,000	30,000	(120,000)	-80%	20,218	31,198
43200	COURSEBOOK SALES		7,000	10,000	3,000	43%	1,790	815
43400	DIGITAL VIDEO SALES		924,000	920,000	(4,000)	0%	1,234,392	747,663
43450	SECTION PUBLICATION SALES		6,000	1,500	(4,500)	-75%	1,863	1,850
43455	LEXIS/NEXIS ROYALTIES		35,000	75,000	40,000	114%	63,653	27,650
43525	CASEMAKER ROYALTIES		50,000	30,000	(20,000)	-40%	28,934	24,169
44100	WSBA LOGO MERCHANDISE SALES		2,500	-	(2,500)	-100%	2,642	1,962
44350	RECOVERY OF DISCIPLINE COSTS		100,000	100,000	-	0%	85,405	43,278
44450	DISCIPLINE HISTORY SUMMARY		18,000	18,000	-	0%	19,433	14,099
44820	CPF RESTITUTION		40,000	10,000	(30,000)	-75%	8,906	7,045
44840	CPF MEMBER ASSESSMENTS		690,000	525,930	(164,070)	-24%	704,366	703,930
45040	MEMBER CONTACT INFORMATION		4,000	3,700	(300)	-8%	3,325	3,464
45060	PHOTO BAR CARD SALES		200	200	-	0%	240	180
45110	LPO EXAMINATION FEES		24,000	22,000	(2,000)	-8%	32,350	24,200
45115	LPO Exam Late Fee		4,300	3,300	(1,000)	-23%	4,600	4,100
45120	LPO LICENSE FEES		164,750	170,000	5,250	3%	170,168	121,435
45125	LPO LATE LICENSE FEES		988	2,500	1,512	153%	2,820	2,220
45140	LPO LICENSE FEES - REINSTATES		550	-	(550)	-100%	230	-
45210	ACCREDITED PROGRAM FEES		550,000	550,000	-	0%	615,700	512,500
45215	FORM 1 LATE FEE		220,000	220,000	-	0%	226,200	197,900
45220	MEMBER LATE FEES		190,000	194,150	4,150	2%	431,050	236,000
45230	ANNUAL ACCREDITED SPONSOR FEES		38,250	36,000	(2,250)	-6%	34,500	38,750
45250	ATTENDANCE LATE FEES		98,000	90,000	(8,000)	-8%	119,450	100,900
45255	COMITY CERTIFICATES - REQUEST		14,000	13,800	(200)	-1%	16,825	12,125
45260	COMITY CERTIFICATES - SUBMIT		15,000	14,000	(1,000)	-7%	29,325	17,425
47100	TRIAL ADVOCACY PROGRAM		12,000	12,000	-	0%	6,071	15,928
48010	REIMBURSEMENTS FROM SECTIONS		290,543	297,786	7,243	2%	273,426	355,066
48200	SECTION DUES REVENUE		440,225	438,431	(1,794)	0%	416,055	565,974
Total Revenue			25,166,292	25,511,230	344,938	1%	25,298,410	20,363,575

Direct	50015	DEPRECIATION	46,986	50,283	3,297	7%	-	-
	50020	BANK FEES	2,100	3,000	900	43%	2,145	1,898
	50033	CONSULTING SERVICES	176,625	186,550	9,925	6%	117,214	117,807
	50037	DONATIONS/SPONSORSHIPS/GRANTS	260,828	292,309	31,481	12%	248,960	97,237
	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	4,500	4,500	-	-	-
	50060	POSTAGE	127,550	129,002	1,452	1%	127,486	105,400
	50070	PRINTING & COPYING	253,100	252,400	(700)	0%	206,076	169,387
	50080	PUBLICATIONS PRODUCTION	200	300	100	50%	-	169
	50085	YLL SECTION PROGRAM	1,500	1,500	-	0%	550	545
	50095	CLE COMPS	1,000	1,000	-	0%	159	-
	50100	STAFF TRAVEL/PARKING	82,678	81,071	(1,607)	-2%	56,430	34,940
	50110	STAFF CONFERENCE & TRAINING	136,215	133,492	(2,723)	-2%	41,844	47,832
	50120	STAFF MEMBERSHIP DUES	19,000	21,468	2,468	13%	12,681	10,852
	50130	SUBSCRIPTIONS	8,687	10,025	1,338	15%	7,878	6,307
	50135	TRANSCRIPTION SERVICES	-	2,100	2,100	-	-	-
	50140	SUPPLIES	2,900	2,750	(150)	-5%	2,856	2,631
	50145	SURVEYS	45,550	11,600	(33,950)	-75%	5,331	17,512
	50155	DIGITAL/ONLINE DEVELOPMENT	1,000	2,000	1,000	100%	10,145	1,121
	50160	TELEPHONE	97,359	100,285	2,926	3%	85,020	68,003
	50165	CONFERENCE CALLS	3,925	2,654	(1,271)	-32%	1,584	613
	52110	PRO BONO & LEGAL AID COMMITTEE	1,500	2,500	1,000	67%	126	507
	52121	ATJ BOARD RETREAT	2,000	4,000	2,000	100%	396	2,130
	52125	LEADERSHIP TRAINING	42,000	39,000	(3,000)	-7%	25,576	16,073
	52140	ATJ BOARD EXPENSE	78,400	65,000	(13,400)	-17%	13,656	49,184
	52210	FACILITY, PARKING, FOOD	110,000	100,300	(9,700)	-9%	80,879	47,732
	52215	EXAMINER FEES	36,000	34,000	(2,000)	-6%	31,500	12,500
	52221	UBE EXAMINATIONS	123,000	113,000	(10,000)	-8%	110,110	32,208
	52225	BOARD OF BAR EXAMINERS	21,850	39,000	17,150	78%	4,251	13,305
	52230	BAR EXAM PROCTORS	39,000	21,000	(18,000)	-46%	31,952	16,132
	52235	CHARACTER & FITNESS BOARD EXP	12,000	18,000	6,000	50%	123	331
	52240	DISABILITY ACCOMMODATIONS	31,000	70,967	39,967	129%	26,861	18,654
	52245	CHARACTER & FITNESS INVESTI	2,100	1,100	(1,000)	-48%	108	-
	52250	LAW SCHOOL VISITS	1,700	1,700	-	0%	354	249
	52255	LAW CLERK BOARD	8,000	8,000	-	0%	-	5,680
	52258	LAW CLERK OUTREACH	550	5,000	4,450	809%	-	-
	52270	DEPRECIATION-SOFTWARE	24,929	11,038	(13,891)	-56%	24,520	18,337
	52520	ABA DELEGATES	15,000	14,000	(1,000)	-7%	5,828	4,324
	52540	SECTION/COMMITTEE CHAIR MTGS	1,000	1,000	-	0%	-	456
	52570	APEX	47,000	50,000	3,000	6%	46,461	17,500
	52573	50 YEAR MEMBER TRIBUTE LUNCH	20,000	30,000	10,000	50%	30,070	3,428
	52585	WASHINGTON LEADERSHIP INSTITUTE	80,000	80,000	-	0%	44,764	-
	52590	BAR LEADERS CONFERENCE	12,000	-	(12,000)	-100%	-	8,497
	52660	JUD RECOMMEND COMMITTEE	2,250	2,250	-	0%	-	-
	52680	COMMITTEE FOR DIVERSITY	3,800	3,800	-	0%	1,093	953
	52681	DIVERSITY EVENTS & PROJECTS	19,250	31,800	12,550	65%	9,204	3,503
	52683	LLLT BOARD	15,000	14,240	(760)	-5%	5,333	3,909
	52688	EXAM WRITING	9,000	9,000	-	0%	16,663	8,400
	52689	LLLT EDUCATION	500	-	(500)	-100%	-	-
	52710	GRAPHICS/ARTWORK	100	100	-	0%	-	-
	52810	BOG MEETINGS	205,000	190,000	(15,000)	-7%	167,735	105,816
	52820	BOG COMMITTEES' EXPENSES	3,000	2,500	(500)	-17%	233	145
	52821	BOG RETREAT	50,000	35,000	(15,000)	-30%	66	21,874
	52822	BOG CONFERENCE ATTENDANCE	43,000	60,000	17,000	40%	57,070	22,248
	52830	BOG TRAVEL & OUTREACH	14,000	22,000	8,000	57%	19,387	17,707
	52840	ED TRAVEL & OUTREACH	5,000	4,000	(1,000)	-20%	1,529	1,358
	52874	PUBLIC DEFENSE	4,000	4,000	-	0%	5,225	810
	52878	COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	1,298	1,245
	52880	BOG ELECTIONS	26,900	26,900	-	0%	15,900	18,400
	52940	BOARD OF TRUSTEES	750	3,250	2,500	333%	809	103
	52960	PRESIDENT'S DINNER	10,000	15,000	5,000	50%	11,570	-
	53210	COST OF SALES - DESKBOOKS	65,000	4,000	(61,000)	-94%	29,719	4,966
	53220	COST OF SALES - COURSEBOOKS	690	1,100	410	59%	141	92
	53225	COST OF SALES - SECTION PUBLIC	1,500	500	(1,000)	-67%	2,437	832
	53250	A/V DEVELOP COSTS (RECORDING)	1,250	-	(1,250)	-100%	-	-
	53260	OBSOLETE INVENTORY	-	21,000	21,000	-	-	-
	53255	CLE-EQUIP-DEPRECIATION	1,309	2,040	731	56%	1,312	2,512
	53265	SPLITS TO SECTIONS	300	300	-	0%	356	320
	53270	DESKBOOK ROYALTIES	300	300	-	0%	310	92
	53285	ONLINE PRODUCT HOSTING EXPENSES	53,000	53,000	-	0%	51,091	36,161
	53330	POSTAGE & DELIVERY-COURSEBOOKS	-	500	500	-	173	34
	53610	COURSEBOOK PRODUCTION	1,000	500	(500)	-50%	-	-
	53620	POSTAGE - FLIERS/CATALOGS	5,000	-	(5,000)	-100%	149	-
	53640	ACCREDITATION FEES	3,000	3,000	-	0%	1,788	2,628
	53660	SEMINAR BROCHURES	20,000	-	(20,000)	-100%	-	-
	53690	FACILITIES	165,200	160,500	(4,700)	-3%	71,651	53,898
	53700	SPEAKERS & PROGRAM DEVELOP	33,500	45,100	11,600	35%	13,690	18,651
	53730	HONORARIUM	1,200	4,500	3,300	275%	3,000	-
	53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-
	54026	IMAGE LIBRARY	4,100	4,100	-	0%	4,100	4,100
	54027	BAR OUTREACH	18,000	18,000	-	0%	1,353	566
	54130	PRO BONO CERTIFICATES	2,000	2,000	-	0%	1,655	457
	54310	COURT REPORTERS	75,000	75,500	500	1%	50,285	47,281
	54320	OUTSIDE COUNSEL EXPENSES	1,500	1,000	(500)	-33%	-	-
	54360	LITIGATION EXPENSES	25,200	40,200	15,000	60%	13,404	18,907
	54370	DISABILITY EXPENSES	9,000	9,000	-	0%	3,500	198
	54400	TRANSLATION SERVICES	9,400	1,000	(8,400)	-89%	7,302	3,737
	54430	PRACTICE MONITOR EXPENSES	1,000	-	(1,000)	-100%	-	-

54512	STAFF TRAINING- GENERAL	15,000	12,912	(2,088)	-14%	3,826	2,066
54520	RECRUITING AND ADVERTISING	6,600	8,000	1,400	21%	6,178	3,971
54530	PAYROLL PROCESSING	50,000	50,000	-	0%	50,075	36,180
54540	SALARY SURVEYS	1,500	1,500	-	0%	-	-
54590	TRANSFER TO INDIRECT EXPENSE	(77,100)	(77,112)	(12)	0%	(75,425)	(44,066)
54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,712	184
54715	MEMBER WELLNESS COUNCIL	550	1,000	450	82%	-	-
54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	566,947	82,963
54820	CPF BOARD	-	2,000	2,000	-	390	781
54910	RENT - OLYMPIA OFFICE	-	1,500	1,500	-	-	-
54920	CONTRACT LOBBYIST	15,000	12,500	(2,500)	-17%	10,000	12,500
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	9	-
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
55010	LICENSING FORMS	2,000	-	(2,000)	-100%	915	2,401
55130	LPO BOARD EXPENSES	1,792	4,000	2,208	123%	-	2,301
55165	LPO OUTREACH	1,000	1,000	-	0%	-	-
55210	MCLE BOARD EXPENSES	2,000	5,000	3,000	150%	-	-
55220	DEPRECIATION-SOFTWARE	59,565	130,449	70,884	119%	24,455	6,443
55250	CASEMAKER/FASTCASE	73,000	75,000	2,000	3%	75,064	72,966
55265	SPEAKERS & PROGRAM DEVELOPMENTS	100	250	150	150%	-	-
55266	NEW LAWYER OUTREACH EVENTS	1,500	1,500	-	0%	891	250
55270	NEW LAWYERS COMMITTEE	12,000	13,500	1,500	13%	2,003	1,178
55285	OPEN SECTIONS NIGHT	3,500	-	(3,500)	-100%	-	-
55310	DISCIPLINARY BOARD EXPENSES	4,000	4,000	-	0%	1	-
55320	CHIEF HEARING OFFICER	30,000	40,000	10,000	33%	30,000	22,500
55330	HEARING OFFICER EXPENSES	17,500	4,000	(13,500)	-77%	2,763	891
55340	HEARING OFFICER TRAINING	400	400	-	0%	-	-
55370	OUTSIDE COUNSEL	51,500	48,000	(3,500)	-7%	48,000	36,000
55380	DISCIPLINARY SELECTION PANEL	-	1,000	1,000	-	-	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	0	-
55510	PRACTICE OF LAW BOARD	12,000	12,000	-	0%	-	2,220
55555	NEW EXPENSE ACCOUNT NEEDED	-	264,475	264,475	-	-	-
55610	CPE COMMITTEE	1,000	1,000	-	0%	-	890
55615	WILLS	2,000	2,000	-	0%	-	-
55620	CUSTODIANSHIP	8,150	5,000	(3,150)	-39%	245	199
55980	SMALL TOWN AND RURAL COMMITTEE	3,700	5,000	1,300	35%	-	2,659
56100	COMPUTER HARDWARE	65,000	65,000	-	0%	67,315	59,535
56150	COMPUTER SOFTWARE	316,525	320,000	3,475	1%	184,289	168,752
56225	HARDWARE SERVICE & WARRANTIES	60,000	45,000	(15,000)	-25%	49,719	44,432
56230	SOFTWARE MAINT & LICENSING	380,000	345,000	(35,000)	-9%	375,274	299,331
56500	COMPUTER SUPPLIES	2,000	-	(2,000)	-100%	3,103	-
56550	THIRD PARTY SERVICES	40,000	10,000	(30,000)	-75%	22,446	31,419
56900	TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(1,134,200)	(53,225)	5%	(852,470)	(754,362)
57320	TRIAL ADVOCACY EXPENSES	1,500	1,500	-	0%	-	-
58010	DUES STATEMENTS	5,000	-	(5,000)	-100%	4,593	-
58125	ANNUAL OR OTHER MEETING EXPENSES	28,640	24,200	(4,440)	-16%	150	3,590
58150	ATTENDANCE AT BOG MEETINGS	1,960	1,550	(410)	-21%	593	-
58175	AWARDS	11,520	8,260	(3,260)	-28%	1,046	391
58200	BREAKFAST/LUNCH/DINNER MTG EXP	7,300	6,000	(1,300)	-18%	-	-
58225	CONFERENCE/INSTITUTE EXPENSE	23,145	-	(23,145)	-100%	-	15,214
58300	EXECUTIVE COMMITTEE EXPENSES	75,950	70,080	(5,870)	-8%	2,374	12,181
58305	EXECUTIVE COMM EXP - OTHER	36,550	54,000	17,450	48%	23,536	14,218
58315	HONORARIUM	9,500	8,100	(1,400)	-15%	3,110	-
58325	LDSHIP/PROF DEVELOP/RETREATS	89,670	91,830	2,160	2%	27,543	31,480
58326	LEGISLATIVE/LOBBYING	1,500	2,000	500	33%	-	-
58350	MEMBERSHIP & RECRUITING EXP	24,025	29,295	5,270	22%	9,928	400
58375	NEWSLETTER/PUBLICATION EXPENSE	14,560	13,550	(1,010)	-7%	3,549	3,976
58400	PER MEMBER CHARGE	272,143	284,470	12,327	5%	273,426	355,066
58450	RECEPTION/FORUM EXPENSE	42,810	44,810	2,000	5%	7,176	15,856
58500	NEW LAWYER OUTREACH	6,800	6,320	(480)	-7%	1,000	316
58525	SCHOLARSHIPS/DONATIONS/GRANT	143,370	172,700	29,330	20%	72,500	48,673
58550	SECTION COMMITTEE EXPENSE	3,000	2,500	(500)	-17%	-	-
58600	SECTION SPECIAL PROJECTS	14,200	14,420	220	2%	3,500	450
58615	LAW SCHOOL OUTREACH	11,300	14,310	3,010	27%	1,278	3,358
58620	MINI-CLE EXPENSE	42,959	53,804	10,845	25%	9,077	8,801
58625	SEMINAR EXPENSE - SECTIONS	63,144	111,633	48,489	77%	21,412	5,313
58675	WEBSITE EXPENSES	8,420	10,880	2,460	29%	3,248	3,372
58750	SEMINAR SCHOLARSHIPS	6,000	8,000	2,000	33%	1,950	2,000
Total Direct Expenses		4,432,754	4,704,510	271,757	6%	3,043,141	1,970,620

Indirect	51110	SALARIES	13,113,765	13,743,352	629,588	5%	11,940,870	9,435,213
	51130	VACATION & COMP TIME ACCRUALS						71,550
	51120	BUDGETED TEMPORARY EMPLOYEES	200,627	142,512	(58,115)	-29%	143,280	161,020
	51121	UNANTICIPATED TEMPS	-	-	-		31,013	1,364
	51122	STAFF REPLACEMENT TEMPS						32,819
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	-	0%	4,800	4,000
	51220	EMPLOYEE SERVICE AWARDS	2,038	1,680	(358)	-18%	1,655	1,670
	51230	FICA (EMPLOYER PORTION)	806,675	1,015,935	209,260	26%	915,303	691,335
	51240	L&I INSURANCE	62,000	71,948	9,948	16%	65,681	44,190
	51245	WA STATE FAMILY MEDICAL LEAVE (I	18,000	29,351	11,351	63%	18,724	18,518
	51250	MEDICAL (EMPLOYER PORTION)	1,701,951	1,743,648	41,697	2%	1,652,191	1,235,512
	51270	RETIREMENT (EMPLOYER PORTION)	1,356,286	1,292,648	(63,638)	-5%	1,203,504	967,859
	51280	TRANSPORTATION ALLOWANCE	65,045	34,000	(31,045)	-48%	51,168	32,478
	51290	UNEMPLOYMENT INSURANCE	65,206	81,488	16,282	25%	74,734	56,961
	51310	WORKPLACE BENEFITS	45,980	52,710	6,730	15%	33,394	19,158
	51340	HUMAN RESOURCES POOLED EXP	77,100	77,112	12	0%	75,425	44,066
	51405	MEETING SUPPORT EXPENSES	10,000	7,500	(2,500)	-25%	5,182	4,565
	51409	RENT EXPENSE						1,724,937
	51410	RENT	2,131,247	2,065,775	(65,472)	-3%	2,031,801	237,241
	51413	RENT - CONFERENCE CENTER						(27,900)
	51411	MOVE/DOWNSIZING EXPENSES	31,859	-	(31,859)	-100%	-	20,188
	51420	PERSONAL PROP TAXES-WSBA	6,650	6,650	(0)	0%	5,832	4,070
	51430	FURNITURE, MAINT, LH IMP	25,300	45,000	19,700	78%	19,729	6,304
	51440	OFFICE SUPPLIES & EQUIP	18,000	21,500	3,500	19%	19,752	14,167
	51450	FURN & OFFICE EQUIP DEPREC	64,498	111,192	46,694	72%	53,757	45,116
	51460	FURN & OFFICE EQUIP DEPREC-NEW	-	-	-		-	-
	51470	COMPUTER HARDWARE DEPREC	45,354	49,926	4,572	10%	36,255	31,250
	51480	COMPUTER SOFTWARE DEPREC	92,726	71,787	(20,939)	-23%	99,934	39,723
	51500	INSURANCE	272,643	272,643	(0)	0%	254,713	198,227
	51501	WORK HOME FURNITURE & EQUIP	14,000	14,000	-	0%	43,021	4,520
	51505	PROFESSIONAL FEES-AUDIT	50,000	35,000	(15,000)	-30%	30,000	30,365
	51510	PROFESSIONAL FEES- LEGAL	200,000	200,000	-	0%	135,866	47,107
	51512	ONLINE LEGAL RESEARCH	50,000	24,359	(25,641)	-51%	-	33,769
51513	ACCOMODATIONS FUND	-	6,500	6,500				
51514	TRANSLATION SERVICES	-	12,000	12,000				
51515	TELEPHONE & INTERNET	33,600	33,000	(600)	-2%	14,437	16,077	
51520	POSTAGE - GENERAL	24,000	18,300	(5,700)	-24%	17,215	9,610	
51525	RECORDS STORAGE	30,000	30,000	0	0%	27,648	18,045	
51526	STAFF TRAINING	-	-	-		-	-	
51530	BANK FEES (INDIRECT)	51,000	50,000	(1,000)	-2%	46,531	38,107	
51620	PRODUCTION MAINT & SUPPLIES	15,340	12,500	(2,840)	-19%	10,650	3,991	
51710	COMPUTER POOLED EXPENSES	1,080,975	1,134,200	53,225	5%	852,470	754,362	
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-	
51955	CAPITAL LABOR & OVERHEAD	(280,000)	(210,000)	70,000	-25%	(267,632)	(208,805)	
55555	NEW EXPENSE ACCOUNT NEEDED		(4,060)	(4,060)				
TOTAL INDIRECT EXPENSES:			21,286,666	22,098,957	844,151	4%	19,648,904	15,862,751
TOTAL ALL EXPENSES:			25,719,419	26,803,468	1,115,907	4%	22,692,045	17,833,371
NET INCOME (LOSS):			(553,127)	(1,292,237)	(770,969)	139%	2,606,365	2,530,203

**Washington State Bar Association
Budget Comparison**

INDIRECT EXPENSES

Cost Center FY24 FTE 144.50
All FY23 FTE 141.50

			FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
INDIRECT	51110	SALARIES		13,113,765	13,743,352	629,588	5%	11,940,870	9,435,213
	51130	VACATION & COMP TIME ACCRUALS							71,550
	51120	BUDGETED TEMPORARY EMPLOYEES		200,627	142,512	(58,115)	-29%	143,280	161,020
	51121	UNANTICIPATED TEMPS		-	-	-		31,013	1,364
	51122	STAFF REPLACEMENT TEMPS							32,819
	51925	ALLOWANCE FOR OPEN POSITIONS		(200,000)	(200,000)	-	0%	-	-
	55555	INSURANCE REBATE			(4,060)	(4,060)		-	-
	51955	CAPITAL LABOR & OVERHEAD		(280,000)	(210,000)	70,000	-25%	(267,632)	(208,805)
	51199	SALARY EXPENSE		12,834,392	13,471,804	637,413	5%	11,847,531	9,493,161
	51210	EMPLOYEE ASSISTANCE PLAN		4,800	4,800	-	0%	4,800	4,000
	51220	EMPLOYEE SERVICE AWARDS		2,038	1,680	(358)	-18%	1,655	1,670
	51230	FICA (EMPLOYER PORTION)		806,675	1,015,935	209,260	26%	915,303	691,335
	51240	L&I INSURANCE		62,000	71,948	9,948	16%	65,681	44,190
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)		18,000	29,351	11,351	63%	18,724	18,518
	51250	MEDICAL (EMPLOYER PORTION)		1,701,951	1,743,648	41,697	2%	1,652,191	1,235,512
	51270	RETIREMENT (EMPLOYER PORTION)		1,356,286	1,292,648	(63,638)	-5%	1,203,504	967,859
	51280	TRANSPORTATION ALLOWANCE		65,045	34,000	(31,045)	-48%	51,168	32,478
	51290	UNEMPLOYMENT INSURANCE		65,206	81,488	16,282	25%	74,734	56,961
	51299	BENEFITS EXPENSE		4,082,002	4,275,499	193,497	5%	3,987,760	3,052,522
	51310	WORKPLACE BENEFITS		45,980	52,710	6,730	15%	33,394	19,158
	51340	HUMAN RESOURCES POOLED EXP		77,100	77,112	12	0%	75,425	44,066
	51405	MEETING SUPPORT EXPENSES		10,000	7,500	(2,500)	-25%	5,182	4,565
	51409	RENT EXPENSE							1,724,937
	51410	RENT		2,131,247	2,065,775	(65,472)	-3%	2,031,801	237,241
	51411	MOVE/DOWNSIZING EXPENSES		31,859	-	(31,859)	-100%	-	20,188
	51413	RENT - CONFERENCE CENTER							(27,900)
	51420	PERSONAL PROP TAXES-WSBA		6,650	6,650	(0)	0%	5,832	4,070
	51430	FURNITURE, MAINT, LH IMP		25,300	45,000	19,700	78%	19,729	6,304
	51440	OFFICE SUPPLIES & EQUIP		18,000	21,500	3,500	19%	19,752	14,167
	51450	FURN & OFFICE EQUIP DEPREC		64,498	111,192	46,694	72%	53,757	45,116
	51470	COMPUTER HARDWARE DEPREC		45,354	49,926	4,572	10%	36,255	31,250
	51480	COMPUTER SOFTWARE DEPREC		92,726	71,787	(20,939)	-23%	99,934	39,723
	51500	INSURANCE		272,643	272,643	(0)	0%	254,713	198,227
	51501	WORK HOME FURNITURE & EQUIP		14,000	14,000	-	0%	43,021	4,520
	51505	PROFESSIONAL FEES-AUDIT		50,000	35,000	(15,000)	-30%	30,000	30,365
	51510	PROFESSIONAL FEES- LEGAL		200,000	200,000	-	0%	135,866	47,107
	51512	ONLINE LEGAL RESEARCH		50,000	24,359	(25,641)	-51%	-	33,769
	51513	ACCOMODATIONS FUND		-	6,500	6,500			
	51514	TRANSLATION SERVICES		-	12,000	12,000			
	51515	TELEPHONE & INTERNET		33,600	33,000	(600)	-2%	14,437	16,077
	51520	POSTAGE - GENERAL		24,000	18,300	(5,700)	-24%	17,215	9,610
	51525	RECORDS STORAGE		30,000	30,000	0	0%	27,648	18,045
	51526	STAFF TRAINING		-	-	-		-	-
	51530	BANK FEES (INDIRECT)		51,000	50,000	(1,000)	-2%	46,531	38,107
	51620	PRODUCTION MAINT & SUPPLIES		15,340	12,500	(2,840)	-19%	10,650	3,991
	51710	COMPUTER POOLED EXPENSES		1,080,975	1,134,200	53,225	5%	852,470	754,362
	51900	OTHER INDIRECT EXPENSE		4,370,272	4,351,654	(18,618)	0%	3,813,613	3,317,068
		TOTAL INDIRECT EXPENSES:		21,286,666	22,098,957	812,292	4%	19,648,904	15,862,751

**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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ACCESS TO JUSTICE
 Cost Center **FY24 FTE 1.64**
 ATJ **FY23 FTE 1.64**

REVENUE:

TOTAL REVENUE		-	-	-	-	-		
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	3,000	2,800	(200)	-7%	258	1,119
	50110	STAFF CONFERENCE & TRAINING	1,675	3,300	1,625	97%	350	375
	50145	SURVEYS	100	-	(100)	-100%	-	331
	52121	ATJ BOARD RETREAT	2,000	4,000	2,000	100%	396	2,130
	52125	LEADERSHIP TRAINING	2,000	4,000	2,000	100%	2,000	2,175
	52140	ATJ BOARD EXPENSE	78,400	65,000	(13,400)	-17%	13,656	49,184
	52874	PUBLIC DEFENSE	4,000	4,000	-	0%	5,225	810
	58225	CONFERENCE/INSTITUTE EXPENSE	23,145	-	(23,145)	-100%	-	15,214
	58450	RECEPTION/FORUM EXPENSE	7,500	11,000	3,500	47%	-	748
TOTAL DIRECT EXPENSES			121,820	94,100	(27,720)	-23%	21,885	72,086
INDIRECT EXPENSES:	51199	SALARY EXPENSE	138,139	145,500	7,361	5%	91,005	104,778
	51299	BENEFITS EXPENSE	48,192	47,875	(317)	-1%	33,679	35,106
	51900	OTHER INDIRECT EXPENSE	50,751	49,389	(1,362)	-3%	35,177	34,448
TOTAL INDIRECT EXPENSES:			237,082	242,764	5,682	2%	159,861	174,332
TOTAL ALL EXPENSES:			358,902	336,864	(22,038)	-6%	181,745	246,418
NET INCOME (LOSS):			(358,902)	(336,864)	22,038	-6%	(181,745)	(246,418)

**Washington State Bar Association
Budget Comparison**

ADMISSIONS			Washington State Bar Association Budget Comparison				
Cost Center	FY24 FTE	FY23 FTE	FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD
ADMISS	6.75	6.75					
REVENUE:							
40705			27,000	27,500	500	2%	6,715
42207			1,213,000	1,160,000	(53,000)	-4%	1,018,264
42230			40,000	55,000	15,000	38%	65,400
42232			54,000	45,000	(9,000)	-17%	16,960
42270			12,000	12,000	-	0%	11,350
42285			1,240	1,240	-	0%	1,540
42287			15,700	-	(15,700)	-100%	2,925
TOTAL REVENUE			1,362,940	1,300,740	(62,200)	-5%	1,123,154
DIRECT EXPENSES:							
50050			-	1,000	1,000	-	-
50060			750	1,000	250	33%	493
50100			23,000	20,000	(3,000)	-13%	9,861
50110			10,500	13,500	3,000	29%	1,644
50120			600	400	(200)	-33%	400
50140			2,750	1,500	(1,250)	-45%	784
52210			101,000	94,000	(7,000)	-7%	45,564
52215			36,000	34,000	(2,000)	-6%	12,500
52221			123,000	113,000	(10,000)	-8%	32,208
52225			21,850	39,000	17,150	78%	13,305
52230			39,000	21,000	(18,000)	-46%	16,132
52240			27,000	55,967	28,967	107%	18,438
52245			2,000	1,000	(1,000)	-50%	-
54380			-	-	-	-	-
55555			-	41,140	41,140	-	-
52250			1,700	1,700	-	0%	249
54390			-	-	-	-	-
52270			24,929	11,038	(13,891)	-56%	18,337
TOTAL DIRECT EXPENSES			414,079	449,245	35,166	8%	169,915
INDIRECT EXPENSES:							
51199			512,745	522,057	9,312	2%	369,535
51299			171,146	186,844	15,698	9%	145,406
51900			208,882	203,278	(5,604)	-3%	141,590
TOTAL INDIRECT EXPENSES:			892,773	912,180	19,407	2%	656,532
TOTAL ALL EXPENSES:			1,306,852	1,361,425	54,573	4%	826,446
NET INCOME (LOSS):			56,088	(60,685)	(116,773)	-208%	296,708

**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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ADVANCEMENT FTE
 Cost Center **FY24 FTE 1.89**
 ADV FTE **FY23 FTE 1.88**

REVENUE:

TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:	50110 STAFF CONFERENCE & TRAINING	8,100	8,424	324	4%	2,924	3,004
	TOTAL DIRECT EXPENSES	8,100	8,424	324	4%	2,924	3,004
INDIRECT EXPENSES:	51199 SALARY EXPENSE	233,777	244,054	10,277	4%	223,017	175,505
	51299 BENEFITS EXPENSE	62,511	58,985	(3,526)	-6%	66,651	46,196
	51900 OTHER INDIRECT EXPENSE	58,178	56,918	(1,260)	-2%	51,127	39,309
	TOTAL INDIRECT EXPENSES:	354,465	359,957	5,491	2%	340,795	261,009
	TOTAL ALL EXPENSES:	362,565	368,381	5,815	2%	343,719	264,013
	NET INCOME (LOSS):	(362,565)	(368,381)	(5,815)	2%	(343,719)	(264,013)

**Washington State Bar Association
Budget Comparison**

BAR NEWS
Cost Center
BN

FY24 FTE 2.23
FY23 FTE 2.23

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	40900	ROYALTIES	-	2,500	2,500		5,310	-
	42710	BNEWS DISPLAY ADVERTISING	400,000	400,000	-	0%	331,332	309,000
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	200	100	(100)	-50%	72	36
	42730	BNEWS CLASSIFIED ADVERTISING	2,500	7,500	5,000	200%	11,083	6,390
	42740	GEN ANNOUNCEMENTS	-	-	-		17,344	-
	42750	PROF ANNOUNCEMENTS	-	-	-		24,086	-
	42760	JOB TARGET ADVERTISING	200,000	200,000	-	0%	271,814	100,326
		TOTAL REVENUE	602,700	610,100	7,400	1%	661,041	415,751
DIRECT EXPENSES:	50060	POSTAGE	110,000	110,000	-	0%	103,134	86,839
	50070	PRINTING & COPYING	250,000	250,000	-	0%	205,953	168,088
	50110	STAFF CONFERENCE & TRAINING	2,000	2,500	500	25%	997	-
	50120	STAFF MEMBERSHIP DUES	135	135	-	0%	-	-
	50130	SUBSCRIPTIONS	225	225	-	0%	90	(347)
	52730	OUTSIDE SALES EXPENSE	-	-	-		1,730	-
	50155	DIGITAL/ONLINE DEVELOPMENT	1,000	2,000	1,000	100%	9,815	1,121
	52710	GRAPHICS/ARTWORK	100	100	-	0%	-	-
		TOTAL DIRECT EXPENSES	363,460	364,960	1,500	0%	321,719	255,700
INDIRECT EXPENSES:	51199	SALARY EXPENSE	209,396	213,007	3,611	2%	203,354	157,634
	51299	BENEFITS EXPENSE	54,103	63,040	8,937	17%	56,755	39,855
	51900	OTHER INDIRECT EXPENSE	69,008	67,157	(1,851)	-3%	74,539	46,802
		TOTAL INDIRECT EXPENSES:	332,507	343,204	10,696	3%	334,648	244,291
		TOTAL ALL EXPENSES:	695,967	708,164	12,196	2%	656,367	499,991
		NET INCOME (LOSS):	(93,267)	(98,064)	(4,796)	5%	4,674	(84,239)

**Washington State Bar Association
Budget Comparison**

BOARD OF GOVERNORS

Cost Center FY24 FTE 1.20
BOG FY23 FTE 1.40

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	-	-	-		7,264	6,143
50140	SUPPLIES	-	500	500		-	-
52125	LEADERSHIP TRAINING	20,000	20,000	-	0%	23,576	7,738
52810	BOG MEETINGS	205,000	190,000	(15,000)	-7%	167,735	105,816
52820	BOG COMMITTEES' EXPENSES	3,000	2,500	(500)	-17%	233	145
52821	BOG RETREAT	50,000	35,000	(15,000)	-30%	66	21,874
52822	BOG CONFERENCE ATTENDANCE	43,000	60,000	17,000	40%	57,070	22,248
52830	BOG TRAVEL & OUTREACH	14,000	22,000	8,000	57%	19,387	17,707
52880	BOG ELECTIONS	26,900	26,900	-	0%	15,900	18,400
52960	PRESIDENT'S DINNER	10,000	15,000	5,000	50%	11,570	-
52910	MEMBER OUTREACH/ETHOS MEETINGS	-	-	-		18,786	-
55555	NEW GOVERNOR ORIENTATION	-	10,000	10,000		-	-
55555	PRESIDENTS PHOTO	-	3,300	3,300		-	-
55555	LONG RANGE STRATEGIC PLANNING COUNCIL	-	600	600		-	-
TOTAL DIRECT EXPENSES		371,900	385,800	13,900	4%	321,588	200,070

INDIRECT EXPENSES:

51199	SALARY EXPENSE	112,271	104,320	(7,950)	-7%	104,367	91,628
51299	BENEFITS EXPENSE	36,105	30,817	(5,289)	-15%	33,720	26,083
51900	OTHER INDIRECT EXPENSE	43,324	45,173	1,849	4%	37,837	29,325
TOTAL INDIRECT EXPENSES:		191,700	180,310	(11,390)	-6%	175,924	147,036

TOTAL ALL EXPENSES:	563,600	566,110	2,510	0%	497,512	347,106
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NET INCOME (LOSS):	(563,600)	(566,110)	(2,510)	0%	(497,512)	(347,106)
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**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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CHARACTER & FITNESS BOARD

Cost Center **FY24 FTE 0.75**
CFB **FY23 FTE 0.75**

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:	52235	CHARACTER & FITNESS BOARD EXP	12,000	18,000	6,000	50%	123
	54310	COURT REPORTERS	15,000	15,000	-	0%	3,256
TOTAL DIRECT EXPENSES			27,000	33,000	6,000	22%	3,379
INDIRECT EXPENSES:	51199	SALARY EXPENSE	90,551	93,739	3,189	4%	14,315
	51299	BENEFITS EXPENSE	25,863	22,924	(2,939)	-11%	2,796
	51900	OTHER INDIRECT EXPENSE	23,209	22,586	(623)	-3%	1,513
TOTAL INDIRECT EXPENSES:			139,623	139,249	(373)	0%	18,624
TOTAL ALL EXPENSES:			166,623	172,249	5,627	3%	22,004
NET INCOME (LOSS):			(166,623)	(172,249)	(5,627)	3%	(22,004)

**Washington State Bar Association
Budget Comparison**

COMMUNICATION STRATEGIES

Cost Center **FY24 FTE 5.20**
 COMM **FY23 FTE 5.20**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	41450	SPONSORSHIPS	1,000	-	(1,000)	-100%	1,000	-
	42570	50 YEAR MEMBER TRIBUTE LUNCH	-	500	500		480	-
	44100	WSBA LOGO MERCHANDISE SALES	2,500	-	(2,500)	-100%	2,642	1,962
		TOTAL REVENUE	3,500	500	(3,000)	-86%	4,122	1,962
DIRECT EXPENSES:	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	2,500	2,500		-	-
	50100	STAFF TRAVEL/PARKING	3,395	5,895	2,500	74%	4,003	2,005
	50110	STAFF CONFERENCE & TRAINING	7,500	7,500	-	0%	2,358	1,817
	50120	STAFF MEMBERSHIP DUES	1,120	1,120	-	0%	740	1,297
	50130	SUBSCRIPTIONS	4,000	4,000	-	0%	3,468	1,891
	52570	APEX	47,000	50,000	3,000	6%	46,461	17,500
	52573	50 YEAR MEMBER TRIBUTE LUNCH	20,000	30,000	10,000	50%	30,070	3,428
	52878	COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	1,298	1,245
	54027	BAR OUTREACH	18,000	18,000	-	0%	1,353	566
		TOTAL DIRECT EXPENSES	116,015	134,015	18,000	16%	90,837	29,748
INDIRECT EXPENSES:	51199	SALARY EXPENSE	387,612	398,702	11,090	3%	354,285	290,901
	51299	BENEFITS EXPENSE	126,285	136,152	9,867	8%	128,514	93,549
	51900	OTHER INDIRECT EXPENSE	160,917	156,599	(4,317)	-3%	139,241	109,303
		TOTAL INDIRECT EXPENSES:	674,814	691,453	16,639	2%	622,039	493,752
		TOTAL ALL EXPENSES:	790,829	825,468	34,639	4%	712,876	523,501
		NET INCOME (LOSS):	(787,329)	(824,968)	(37,639)	5%	(708,755)	(521,539)

**Washington State Bar Association
Budget Comparison**

COMMUNICATION STRATEGIES FTE

Cost Center **FY24 FTE 1.00**
 COMM FTE **FY23 FTE 1.00**

	FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	168,213	171,146	2,933	2%	154,665	126,747
51299 BENEFITS EXPENSE	44,241	48,124	3,883	9%	41,050	32,405
51900 OTHER INDIRECT EXPENSE	30,946	30,115	(830)	-3%	26,865	21,031
TOTAL INDIRECT EXPENSES:	243,400	249,385	5,985	2%	222,579	180,183
NET INCOME (LOSS):	(243,400)	(249,385)	(5,985)	2%	(222,579)	(180,183)

**Washington State Bar Association
Budget Comparison**

DISCIPLINE

Cost Center
DISC

FY24 FTE 38.00
FY23 FTE 38.00

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	42450	AUDIT REVENUE	1,000	1,000	-	0%	893	701
	40200	COPY FEES	-	-	-		36	-
	44350	RECOVERY OF DISCIPLINE COSTS	100,000	100,000	-	0%	85,405	43,278
	44450	DISCIPLINE HISTORY SUMMARY	18,000	18,000	-	0%	19,433	14,099
		TOTAL REVENUE	119,000	119,000	-	0%	105,767	58,078
DIRECT EXPENSES:	50015	DEPRECIATION	45,835	45,608	(227)	0%	-	-
	50080	PUBLICATIONS PRODUCTION	200	300	100	50%	-	169
	50100	STAFF TRAVEL/PARKING	20,000	15,000	(5,000)	-25%	13,222	6,143
	50110	STAFF CONFERENCE & TRAINING	33,295	34,627	1,332	4%	19,171	18,827
	50120	STAFF MEMBERSHIP DUES	7,610	7,365	(245)	-3%	6,100	1,920
	50160	TELEPHONE	2,359	4,800	2,441	103%	2,721	2,426
	54310	COURT REPORTERS	60,000	60,000	-	0%	46,457	46,412
	54320	OUTSIDE COUNSEL EXPENSES	1,500	1,000	(500)	-33%	-	-
	54360	LITIGATION EXPENSES	25,000	40,000	15,000	60%	13,258	18,907
	54370	DISABILITY EXPENSES	9,000	9,000	-	0%	3,500	198
	54400	TRANSLATION SERVICES	1,200	1,000	(200)	-17%	512	320
	54430	PRACTICE MONITOR EXPENSES	1,000	-	(1,000)	-100%	-	-
	54380	ONLINE LEGAL RESEARCH	-	-	-		55,493	-
	54390	LAW LIBRARY	-	-	-		5,453	-
		TOTAL DIRECT EXPENSES	206,999	218,700	11,701	6%	165,886	95,322
INDIRECT EXPENSES:	51199	SALARY EXPENSE	3,764,781	3,795,327	30,547	1%	3,496,048	2,616,774
	51299	BENEFITS EXPENSE	1,073,208	1,155,682	82,474	8%	1,090,771	803,473
	51900	OTHER INDIRECT EXPENSE	1,169,740	1,144,380	(25,360)	-2%	990,943	793,556
		TOTAL INDIRECT EXPENSES:	6,007,729	6,095,389	87,660	1%	5,577,763	4,213,803
		TOTAL ALL EXPENSES:	6,214,728	6,314,089	99,361	2%	5,743,648	4,309,125
		NET INCOME (LOSS):	(6,095,728)	(6,195,089)	(99,361)	2%	(5,637,881)	(4,251,047)

**Washington State Bar Association
Budget Comparison**

DIVERSITY

Cost Center
DIV

FY24 FTE 2.69
FY23 FTE 1.69

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40300	DONATIONS & GRANTS	135,000	135,000	-	0%	135,000	135,000
	TOTAL REVENUE		135,000	135,000	-	0%	135,000	135,000
DIRECT EXPENSES:	50033	CONSULTING SERVICES	54,625	66,550	11,925	22%	25,722	13,575
	50100	STAFF TRAVEL/PARKING	2,000	1,500	(500)	-25%	541	774
	50110	STAFF CONFERENCE & TRAINING	5,000	2,000	(3,000)	-60%	1,663	600
	50120	STAFF MEMBERSHIP DUES	360	550	190	53%	45	90
	50145	SURVEYS	45,000	11,500	(33,500)	-74%	5,000	16,500
	52680	COMMITTEE FOR DIVERSITY	3,800	3,800	-	0%	1,093	953
	52681	DIVERSITY EVENTS & PROJECTS	19,250	31,800	12,550	65%	9,204	3,503
	TOTAL DIRECT EXPENSES		130,035	117,700	(12,335)	-9%	43,328	35,995
INDIRECT EXPENSES:	51199	SALARY EXPENSE	144,941	212,559	67,618	47%	155,618	80,526
	51299	BENEFITS EXPENSE	43,533	65,613	22,081	51%	52,631	30,803
	51900	OTHER INDIRECT EXPENSE	52,260	81,010	28,750	55%	64,701	35,546
	TOTAL INDIRECT EXPENSES:		240,734	359,183	118,449	49%	272,950	146,875
	TOTAL ALL EXPENSES:		370,769	476,883	106,114	29%	316,278	182,869
	NET INCOME (LOSS):		(235,769)	(341,883)	(106,114)	45%	(181,278)	(47,869)

**Washington State Bar Association
Budget Comparison**

FINANCE
Cost Center
FIN

FY24 FTE 6.92
FY23 FTE 6.92

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40500	INTEREST - INVESTMENTS	26,000	400,000	374,000	1438%	105,118	636,016
	TOTAL REVENUE		26,000	400,000	374,000	1438%	105,118	636,016
DIRECT EXPENSES:	50033	CONSULTING SERVICES	3,000	-	(3,000)	-100%	-	875
	50100	STAFF TRAVEL/PARKING	3,000	1,500	(1,500)	-50%	460	2,212
	50110	STAFF CONFERENCE & TRAINING	500	520	20	4%	-	-
	50120	STAFF MEMBERSHIP DUES	-	620	620		-	685
	TOTAL DIRECT EXPENSES		6,500	2,640	(3,860)	-59%	460	3,772
INDIRECT EXPENSES:	51199	SALARY EXPENSE	661,642	714,291	52,649	8%	655,639	498,623
	51299	BENEFITS EXPENSE	205,235	213,253	8,019	4%	194,403	152,452
	51900	OTHER INDIRECT EXPENSE	213,844	208,398	(5,446)	-3%	186,525	145,737
	TOTAL INDIRECT EXPENSES:		1,080,720	1,135,942	55,221	5%	1,036,567	796,812
	TOTAL ALL EXPENSES:		1,087,220	1,138,582	51,361	5%	1,037,027	800,584
	NET INCOME (LOSS):		(1,061,220)	(738,582)	322,639	-30%	(931,909)	(164,569)

**Washington State Bar Association
Budget Comparison**

FOUNDATION
Cost Center
FOUND

FY24 FTE 1.05
FY23 FTE 1.05

	FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-	-	-	-
DIRECT EXPENSES:						
50033 CONSULTING SERVICES	3,000	3,000	-	0%	3,000	3,000
50060 POSTAGE	300	350	50	17%	-	8
50070 PRINTING & COPYING	450	700	250	56%	-	-
50100 STAFF TRAVEL/PARKING	700	900	200	29%	337	-
50110 STAFF CONFERENCE & TRAINING	300	2,300	2,000	667%	-	-
50140 SUPPLIES	150	150	-	0%	75	24
52940 BOARD OF TRUSTEES	750	3,250	2,500	333%	809	103
TOTAL DIRECT EXPENSES	5,650	10,650	5,000	88%	4,221	3,134
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	96,359	100,026	3,667	4%	81,103	71,860
51299 BENEFITS EXPENSE	18,295	18,911	615	3%	15,473	13,072
51900 OTHER INDIRECT EXPENSE	32,493	31,621	(872)	-3%	26,864	21,920
TOTAL INDIRECT EXPENSES:	147,147	150,558	3,410	2%	123,441	106,851
TOTAL ALL EXPENSES:	152,797	161,208	8,410	6%	127,662	109,985
NET INCOME (LOSS):	(152,797)	(161,208)	(8,410)	6%	(127,662)	(109,985)

**Washington State Bar Association
Budget Comparison**

HUMAN RESOURCES

Cost Center **FY24 FTE 4.00**
 HR **FY23 FTE 4.00**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	2,000	2,000	-	0%	14,285	-
50100	STAFF TRAVEL/PARKING	700	700	-	0%	419	43
50120	STAFF MEMBERSHIP DUES	800	1,000	200	25%	219	458
50130	SUBSCRIPTIONS	500	1,000	500	100%	423	1,348
54512	STAFF TRAINING- GENERAL	15,000	12,912	(2,088)	-14%	3,826	2,066
54520	RECRUITING AND ADVERTISING	6,600	8,000	1,400	21%	6,178	3,971
54530	PAYROLL PROCESSING	50,000	50,000	-	0%	50,075	36,180
54540	SALARY SURVEYS	1,500	1,500	-	0%	-	-
54590	TRANSFER TO INDIRECT EXPENSE	(77,100)	(77,112)	(12)	0%	(75,425)	(44,066)

TOTAL DIRECT EXPENSES	-	-	-	-	0	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	380,554	454,865	74,311	20%	295,990	284,625
51299	BENEFITS EXPENSE	120,251	94,928	(25,324)	-21%	104,383	89,928
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
51900	OTHER INDIRECT EXPENSE	123,820	120,461	(3,359)	-3%	80,971	84,125

TOTAL INDIRECT EXPENSES:	424,625	470,254	45,628	11%	481,345	458,678
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TOTAL ALL EXPENSES:	424,625	470,254	45,628	11%	481,345	458,678
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NET INCOME (LOSS):	(424,625)	(470,254)	(45,628)	11%	(481,345)	(458,678)
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**Washington State Bar Association
Budget Comparison**

LAW CLERK PROGRAM

Cost Center **FY24 FTE 1.23**
CLERK **FY23 FTE 1.23**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	42275	LAW CLERK FEES	185,000	204,000	19,000	10%	194,104	193,833
	42286	LAW CLERK APPLICATION FEES	3,200	3,200	-	0%	3,700	2,800
		TOTAL REVENUE	188,200	207,200	19,000	10%	197,804	196,633
DIRECT EXPENSES:	50015	DEPRECIATION	-	4,675	4,675		-	-
	50100	STAFF TRAVEL/PARKING	-	500	500		-	-
	50130	SUBSCRIPTIONS	250	250	-	0%	250	-
	52245	CHARACTER & FITNESS INVESTI	100	100	-	0%	-	-
	55555	SOFTWARE HOSTING	-	1,210	1,210		-	-
	52255	LAW CLERK BOARD	8,000	8,000	-	0%	-	5,680
	52258	LAW CLERK OUTREACH	550	5,000	4,450	809%	-	-
		TOTAL DIRECT EXPENSES	8,900	19,735	10,835	122%	250	5,680
INDIRECT EXPENSES:	51199	SALARY EXPENSE	82,442	100,677	18,235	22%	72,744	61,140
	51299	BENEFITS EXPENSE	25,330	26,676	1,346	5%	21,617	18,156
	51900	OTHER INDIRECT EXPENSE	30,327	37,042	6,715	22%	24,972	20,439
		TOTAL INDIRECT EXPENSES:	138,099	164,394	26,296	19%	119,334	99,735
		TOTAL ALL EXPENSES:	146,999	184,130	37,131	25%	119,584	105,415
		NET INCOME (LOSS):	41,201	23,070	(18,131)	-44%	78,220	91,218

**Washington State Bar Association
Budget Comparison**

LEGISLATIVE

Cost Center
LEG

FY24 FTE 1.70
FY23 FTE 1.70

	FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-		-	-
DIRECT EXPENSES:						
50100 STAFF TRAVEL/PARKING	3,133	2,500	(633)	-20%	188	124
50110 STAFF CONFERENCE & TRAINING	2,400	2,500	100	4%	-	1,842
50120 STAFF MEMBERSHIP DUES	450	450	-	0%	130	-
50130 SUBSCRIPTIONS	2,000	2,000	-	0%	1,985	1,985
50160 TELEPHONE	-	485	485		-	381
52660 JUD RECOMMEND COMMITTEE	2,250	2,250	-	0%	-	-
54910 RENT - OLYMPIA OFFICE	-	1,500	1,500		-	-
54920 CONTRACT LOBBYIST	15,000	12,500	(2,500)	-17%	10,000	12,500
54940 LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	9	-
54970 BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
TOTAL DIRECT EXPENSES	26,783	25,735	(1,048)	-4%	12,311	16,831
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	147,316	152,783	5,468	4%	115,007	107,440
51299 BENEFITS EXPENSE	42,758	51,586	8,828	21%	52,819	31,265
51900 OTHER INDIRECT EXPENSE	52,607	51,196	(1,411)	-3%	45,783	35,546
TOTAL INDIRECT EXPENSES:	242,681	255,565	12,884	5%	213,608	174,250
TOTAL ALL EXPENSES:	269,464	281,300	11,836	4%	225,920	191,081
NET INCOME (LOSS):	(269,464)	(281,300)	(11,836)	4%	(225,920)	(191,081)

**Washington State Bar Association
Budget Comparison**

LEGAL LUNCHBOX

Cost Center **FY24 FTE 0.43**
 LLB **FY23 FTE 0.43**

	FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
41450 SPONSORSHIPS	9,000	9,000	-	0%	9,000	9,000
43400 DIGITAL VIDEO SALES	14,000	20,000	6,000	43%	30,233	21,609
TOTAL REVENUE	23,000	29,000	6,000	26%	46,289	30,609
DIRECT EXPENSES:						
52240 DISABILITY ACCOMMODATIONS	-	2,000	2,000		-	-
53700 SPEAKERS & PROGRAM DEVELOP	1,500	100	(1,400)	-93%	-	551
53730 HONORARIUM	-	1,500	1,500		-	-
55555 ON24 OVERAGE CHARGE	-	4,500	4,500		-	-
55555 INSURANCE REBATE	-	(425)	(425)		-	-
TOTAL DIRECT EXPENSES	1,500	7,675	6,175	412%	-	551
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	27,897	28,998	1,101	4%	23,122	20,532
51299 BENEFITS EXPENSE	10,037	6,134	(3,903)	-39%	10,257	6,715
51900 OTHER INDIRECT EXPENSE	13,183	12,950	(233)	-2%	11,363	8,886
55555 INSURANCE REBATE	-	(4,060)	(4,060)		-	-
TOTAL INDIRECT EXPENSES:	51,117	44,021	(7,095)	-14%	44,742	36,133
TOTAL ALL EXPENSES:	52,617	51,696	(920)	-2%	44,742	36,684
NET INCOME (LOSS):	(29,617)	(22,696)	6,920	-23%	1,547	(6,075)

**Washington State Bar Association
Budget Comparison**

LICENSING & MEMBERSHIP RECORDS

Cost Center FY24 FTE 3.83
LICMR FY23 FTE 3.83

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	41100	STATUS CERTIFICATE FEES	27,000	27,000	-	0%	29,548	21,500
	42288	INVESTIGATION FEES	21,000	20,000	(1,000)	-5%	22,300	20,100
	42290	PRO HAC VICE	400,000	400,000	-	0%	400,282	288,082
	45040	MEMBER CONTACT INFORMATION	4,000	3,700	(300)	-8%	3,325	3,464
	45060	PHOTO BAR CARD SALES	200	200	-	0%	240	180
		TOTAL REVENUE	452,200	450,900	(1,300)	0%	455,695	333,326
DIRECT EXPENSES:	50015	DEPRECIATION	1,151	-	(1,151)	-100%	-	-
	50033	CONSULTING SERVICES	4,000	-	-	-	-	-
	50060	POSTAGE	16,500	17,652	1,152	7%	24,352	18,061
	50140	SUPPLIES	-	-	-	-	-	1,750
	55555	SOFTWARE HOSTING	-	15,125	15,125	-	-	-
	55010	LICENSING FORMS	2,000	-	(2,000)	-100%	915	2,401
		TOTAL DIRECT EXPENSES	23,651	32,777	13,126	55%	25,267	22,212
INDIRECT EXPENSES:	51199	SALARY EXPENSE	379,520	401,688	22,168	6%	365,027	296,071
	51299	BENEFITS EXPENSE	124,269	135,989	11,720	9%	118,663	91,865
	51900	OTHER INDIRECT EXPENSE	118,521	115,341	(3,180)	-3%	103,296	80,274
		TOTAL INDIRECT EXPENSES:	622,311	653,019	30,709	5%	586,985	468,210
		TOTAL ALL EXPENSES:	645,962	685,796	43,835	7%	612,252	490,422
		NET INCOME (LOSS):	(193,762)	(234,896)	(45,135)	23%	(156,557)	(157,096)

**Washington State Bar Association
Budget Comparison**

LICENSE FEES
Cost Center
LIC

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40600	LICENSE FEES	17,053,467	16,692,574	267,032	2%	16,052,304	12,116,411
	40625	LICENSE FEES - NEW ADMITTEES	-	417,925	-		502,089	302,985
	40650	LICENSE FEES - LATE FEES	-	200,000	-		288,180	269,336
	40675	LICENSE FEES - REINSTATEMENTS	-	10,000	-		15,314	13,455
		TOTAL REVENUE	17,053,467	17,320,499	267,032	2%	16,857,886	12,702,188
		NET INCOME (LOSS):	17,053,467	17,320,499	267,032	2%	16,857,886	12,702,188

**Washington State Bar Association
Budget Comparison**

LIMITED LICENSE LEGAL TECHNICIAN PROGRAM

Cost Center
LLL

FY24 FTE 0.53
FY23 FTE 0.53

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	41800	SEMINAR REGISTRATIONS	12,000	2,000	(10,000)	-83%	-	-
	42281	LLL	16,622	18,562	1,940	12%	13,542	10,155
	42291	LLL LATE LICENSE FEES	1,100	-	(1,100)	-100%	99	133
	45220	MCLE LATE FEES	-	150			-	-
		TOTAL REVENUE	29,722	20,712	(9,160)	-31%	19,041	10,388
DIRECT EXPENSES:	52683	LLL BOARD	15,000	14,240	(760)	-5%	5,333	3,909
	52689	LLL EDUCATION	500	-	(500)	-100%	-	-
		TOTAL DIRECT EXPENSES	15,500	14,240	(1,260)	-8%	14,333	3,909
INDIRECT EXPENSES:	51199	SALARY EXPENSE	51,548	51,460	(88)	0%	44,015	37,838
	51299	BENEFITS EXPENSE	17,299	10,179	(7,121)	-41%	14,235	12,175
	51900	OTHER INDIRECT EXPENSE	16,401	15,961	(440)	-3%	12,865	11,256
		TOTAL INDIRECT EXPENSES:	85,248	77,600	(7,648)	-9%	71,114	61,270
		TOTAL ALL EXPENSES:	100,748	91,840	(8,908)	-9%	85,447	65,178
		NET INCOME (LOSS):	(71,026)	(71,128)	(252)	0%	(66,406)	(54,790)

**Washington State Bar Association
Budget Comparison**

LIMITED PRACTICE OFFICERS
Cost Center
LPO

FY24 FTE 0.78
FY23 FTE 0.68

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	42288	INVESTIGATION FEES	500	200	(300)	-60%	500	500
	45110	LPO EXAMINATION FEES	24,000	22,000	(2,000)	-8%	32,350	24,200
	45115	LPO EXAM LATE FEES	4,300	3,300	(1,000)	-23%	4,600	4,100
	45120	LPO LICENSE FEES	164,750	170,000	5,250	3%	170,168	121,435
	45125	LPO LATE LICENSE FEES	988	2,500	1,512	153%	2,820	2,220
	45140	LPO LICENSE FEES - REINSTATES	550	-	(550)	-100%	230	-
	45220	MCLE LATE FEES	-	4,000	4,000		8,700	4,350
		TOTAL REVENUE	195,088	202,000	6,912	4%	219,368	156,805
DIRECT EXPENSES:	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	1,000	1,000		-	-
	50070	PRINTING & COPYING	250	200	(50)	-20%	123	-
	50110	STAFF CONFERENCE & TRAINING	-	-	-		-	-
	50140	SUPPLIES	-	100	100		72	73
	52210	FACILITY, PARKING, FOOD	9,000	6,300	(2,700)	-30%	4,568	2,168
	52688	EXAM WRITING	9,000	9,000	-	0%	7,663	8,400
	55130	LPO BOARD EXPENSES	1,792	4,000	2,208	123%	-	2,301
	55165	LPO OUTREACH	1,000	1,000	-	0%	-	-
	55555	SOFTWARE HOSTING	-	3,025	3,025		-	-
		TOTAL DIRECT EXPENSES	21,042	24,625	3,583	17%	17,702	12,942
INDIRECT EXPENSES:	51199	SALARY EXPENSE	57,874	69,420	11,546	20%	59,420	43,578
	51299	BENEFITS EXPENSE	20,388	14,447	(5,941)	-29%	19,766	14,398
	51900	OTHER INDIRECT EXPENSE	21,043	23,490	2,447	12%	19,675	14,218
		TOTAL INDIRECT EXPENSES:	99,305	107,357	8,052	8%	98,861	72,194
		TOTAL ALL EXPENSES:	120,347	131,982	11,635	10%	116,563	85,136
		NET INCOME (LOSS):	74,741	70,018	(4,722)	-6%	102,805	71,669

Washington State Bar Association
Budget Comparison

MANDATORY CONTINUING LEGAL EDUCATION
Cost Center
MCLE

FY24 FTE 5.88
FY23 FTE 4.88

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	45210	ACTIVITY APPLICATION FEES	550,000	550,000	-	0%	615,700	512,500
	45215	ACTIVITY APPLICATION FEES	220,000	220,000	-	0%	226,200	197,900
	45220	MCLE LATE FEES	190,000	190,000	-	0%	422,350	231,650
	45230	ANNUAL ACCREDITED SPONSOR FEES	38,250	36,000	(2,250)	-6%	34,500	38,750
	45250	ATTENDANCE LATE FEES	98,000	90,000	(8,000)	-8%	119,450	100,900
	45255	COMITY CERTIFICATES - REQUEST	14,000	13,800	(200)	-1%	16,825	12,125
	45260	COMITY CERTIFICATES - SUBMIT	15,000	14,000	(1,000)	-7%	29,325	17,425
		TOTAL REVENUE	1,125,250	1,113,800	(11,450)	-1%	1,464,350	1,111,250
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
	50110	STAFF CONFERENCE & TRAINING	4,900	4,000	(900)	-18%	100	250
	50120	STAFF MEMBERSHIP DUES	500	500	-	0%	500	500
	55210	MCLE BOARD EXPENSES	2,000	5,000	3,000	150%	-	-
	55220	DEPRECIATION-SOFTWARE	59,565	130,449	70,884	119%	24,455	6,443
	54380	ONLINE LEGAL RESEARCH	-	-	-	-	1,908	-
	54390	LAW LIBRARY	-	-	-	-	138	-
		TOTAL DIRECT EXPENSES	67,015	139,999	72,984	109%	27,102	7,193
INDIRECT EXPENSES:	51199	SALARY EXPENSE	437,860	454,500	16,640	4%	409,522	369,481
	51299	BENEFITS EXPENSE	125,455	144,327	18,872	15%	118,014	92,488
	51900	OTHER INDIRECT EXPENSE	151,014	177,078	26,064	17%	131,306	102,490
		TOTAL INDIRECT EXPENSES:	714,329	775,905	61,576	9%	658,842	564,459
		TOTAL ALL EXPENSES:	781,344	915,904	134,560	17%	685,944	571,652
		NET INCOME (LOSS):	343,906	197,896	(146,010)	-42%	778,406	539,597

**Washington State Bar Association
Budget Comparison**

MEMBER WELLNESS PROGRAM

Cost Center **FY24 FTE 1.48**
MWP **FY23 FTE 1.48**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40205	DIVERSION	7,500	7,500	-	0%	9,375	6,000
	TOTAL REVENUE		7,500	7,500	-	0%	9,375	6,000
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	-	400	400		-	-
	50110	STAFF CONFERENCE & TRAINING	300	312	12	4%	165	401
	50120	STAFF MEMBERSHIP DUES	500	700	200	40%	226	226
	50130	SUBSCRIPTIONS	1,200	1,200	-	0%	1,100	962
	54760	PROF LIAB INSURANCE	-	-	-		825	-
	54514	WSBA CONNECTS	-	-	-		8,110	-
	54715	MEMBER WELLNESS COUNCIL	550	1,000	450	82%	-	-
	TOTAL DIRECT EXPENSES		2,550	3,612	1,062	42%	10,426	1,589
INDIRECT EXPENSES:	51199	SALARY EXPENSE	133,673	133,585	(87)	0%	84,689	85,522
	51299	BENEFITS EXPENSE	55,402	52,139	(3,263)	-6%	51,826	40,268
	51900	OTHER INDIRECT EXPENSE	45,645	44,571	(1,074)	-2%	39,729	31,102
	TOTAL INDIRECT EXPENSES:		234,719	230,294	(4,424)	-2%	176,244	156,892
	TOTAL ALL EXPENSES:		237,269	233,906	(3,362)	-1%	186,670	158,481
	NET INCOME (LOSS):		(229,769)	(226,406)	3,362	-1%	(177,295)	(152,481)

**Washington State Bar Association
Budget Comparison**

MEMBER SERVICES & ENGAGEMENT

Cost Center FY24 FTE 2.45
MSE FY23 FTE 2.51

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	40900	ROYALTIES	10,800	10,800	-	0%	13,200	11,938
	41450	SPONSORSHIPS	1,000	-	(1,000)	-100%	-	-
		TOTAL REVENUE	11,800	10,800	(1,000)	-8%	13,200	11,938
DIRECT EXPENSES:	50070	PRINTING & COPYING	1,200	1,300	100	8%	-	1,300
	50085	YLL SECTION PROGRAM	1,500	1,500	-	0%	550	545
	50095	CLE COMPS	1,000	1,000	-	0%	159	-
	50100	STAFF TRAVEL/PARKING	1,700	2,500	800	47%	206	189
	50110	STAFF CONFERENCE & TRAINING	250	250	-	0%	-	164
	50120	STAFF MEMBERSHIP DUES	850	845	(5)	-1%	649	300
	54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,712	184
	55266	NEW LAWYER OUTREACH EVENTS	1,500	1,500	-	0%	891	250
	55270	NEW LAWYERS COMMITTEE	12,000	13,500	1,500	13%	2,003	1,178
	55285	OPEN SECTIONS NIGHT	3,500	-	(3,500)	-100%	-	-
	55555	MEMBER ENGAGEMENT COUNCIL SMALL TOWN AND RURAL COMMITTEE	-	1,000	1,000	-	-	-
	55555	OUTREACH AND ACTIVITIES	-	55,000	55,000	-	-	-
	55980	SMALL TOWN AND RURAL COMMITTEE	3,700	5,000	1,300	35%	-	2,659
	58450	RECEPTION/FORUM EXPENSE	2,300	1,000	(1,300)	-57%	95	-
	58500	NEW LAWYER OUTREACH	1,000	1,000	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
		TOTAL DIRECT EXPENSES	39,500	94,395	54,895	139%	6,265	6,769
INDIRECT EXPENSES:	51199	SALARY EXPENSE	165,522	167,808	2,287	1%	232,972	123,037
	51299	BENEFITS EXPENSE	59,907	54,786	(5,121)	-9%	76,065	43,796
	51900	OTHER INDIRECT EXPENSE	77,549	73,782	(3,767)	-5%	93,079	52,726
		TOTAL INDIRECT EXPENSES:	302,978	296,376	(6,601)	-2%	402,117	219,559
		TOTAL ALL EXPENSES:	342,478	390,771	48,294	14%	408,382	226,328
		NET INCOME (LOSS):	(330,678)	(379,971)	(49,294)	15%	(395,182)	(214,390)

Washington State Bar Association
Budget Comparison

MINI CLE
Cost Center
MINI

FY24 FTE 0.92
FY23 FTE 0.92

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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INDIRECT EXPENSES:	51199	SALARY EXPENSE	64,627	66,852	2,225	3%	52,466	48,475
	51299	BENEFITS EXPENSE	21,315	15,791	(5,524)	-26%	22,322	15,125
	51900	OTHER INDIRECT EXPENSE	28,470	27,706	(764)	-3%	24,594	19,254
		TOTAL INDIRECT EXPENSES:	114,412	110,349	(4,063)	-4%	99,382	82,854
		NET INCOME (LOSS):	(114,412)	(110,349)	4,063	-4%	(99,382)	(82,854)

**Washington State Bar Association
Budget Comparison**

NEW MEMBER EDUCATION

Cost Center **FY24 FTE 0.84**
NME **FY23 FTE 0.78**

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	40950	NMP PRODUCT SALES	65,000	40,000	(25,000)	-38%	39,844	19,709
	41800	SEMINAR REGISTRATIONS	8,000	15,000	7,000	88%	-	62,221
	47100	TRIAL ADVOCACY PROGRAM	12,000	12,000	-	0%	6,071	15,928
		TOTAL REVENUE	85,000	67,000	(18,000)	-21%	45,915	97,858
DIRECT EXPENSES:	55265	SPEAKERS & PROGRAM DEVELOPMENT	100	250	150	150%	-	-
	57320	TRIAL ADVOCACY EXPENSES	1,500	1,500	-	0%	-	-
		TOTAL DIRECT EXPENSES	1,600	1,750	150	9%	-	-
INDIRECT EXPENSES:	51199	SALARY EXPENSE	53,555	59,225	5,670	11%	46,244	40,160
	51299	BENEFITS EXPENSE	17,577	12,866	(4,711)	-27%	18,340	12,239
	51900	OTHER INDIRECT EXPENSE	24,137	25,297	1,159	5%	21,189	16,292
		TOTAL INDIRECT EXPENSES:	95,269	97,387	2,119	2%	85,773	68,690
		TOTAL ALL EXPENSES:	96,869	99,137	2,269	2%	85,773	68,690
		NET INCOME (LOSS):	(11,869)	(32,137)	(20,269)	171%	(39,858)	29,168

**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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OFFICE OF GENERAL COUNSEL

Cost Center
OGC

FY24 FTE 6.07
FY23 FTE 6.17

REVENUE:	40210	RECORDS REQUEST FEES	963	-	(963)	-100%	1,126	-
	TOTAL REVENUE		963	-	(963)	-100%	1,126	-
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	500	-	(500)	-100%	262	28
	50110	STAFF CONFERENCE & TRAINING	6,400	6,656	256	4%	1,687	2,377
	50120	STAFF MEMBERSHIP DUES	1,150	2,868	1,718	149%	254	1,250
	50135	TRANSCRIPTION SERVICES	-	2,100	2,100		-	-
	52240	DISABILITY ACCOMMODATIONS	-	6,000	6,000		455	216
	54360	LITIGATION EXPENSES	200	200	-	0%	146	-
	55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	0	-
	55615	WILLS	2,000	2,000	-	0%	-	-
	55620	CUSTODIANSHIP	8,150	5,000	(3,150)	-39%	245	199
	TOTAL DIRECT EXPENSES		19,400	25,824	6,424	33%	16,377	4,070
INDIRECT EXPENSES:	51199	SALARY EXPENSE	656,837	675,398	18,561	3%	610,191	421,990
	51299	BENEFITS EXPENSE	188,816	194,029	5,213	3%	184,318	140,710
	51900	OTHER INDIRECT EXPENSE	192,481	182,800	(9,681)	-5%	164,213	130,334
	TOTAL INDIRECT EXPENSES:		1,038,134	1,052,227	14,092	1%	958,722	693,034
	TOTAL ALL EXPENSES:		1,057,534	1,078,051	20,516	2%	975,098	697,104
	NET INCOME (LOSS):		(1,056,571)	(1,078,051)	(21,479)	2%	(973,973)	(697,104)

OFFICE OF THE EXECUTIVE DIRECTOR

Cost Center FY24 FTE 3.20
 OED FY23 FTE 2.00

Washington State Bar Association Budget Comparison					
FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD

REVENUE:								
TOTAL REVENUE		-	-	-	-	-	-	
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	1,500	4,450	2,950	197%	628	1,620
	50110	STAFF CONFERENCE & TRAINING	8,925	9,282	357	4%	4,564	7,651
	50120	STAFF MEMBERSHIP DUES	1,000	1,890	890	89%	1,346	1,375
	54390	LAW LIBRARY	-	-	-		138	-
	50145	SURVEYS	350	-	(350)	-100%	331	681
	52125	LEADERSHIP TRAINING	20,000	15,000	(5,000)	-25%	-	6,160
	52585	WASHINGTON LEADERSHIP INSTITUTE	80,000	80,000	-	0%	44,764	-
	52590	BAR LEADERS CONFERENCE	12,000	-	(12,000)	-100%	-	8,497
	52840	ED TRAVEL & OUTREACH	5,000	4,000	(1,000)	-20%	1,529	1,358
TOTAL DIRECT EXPENSES			128,775	114,622	(14,153)	-11%	53,301	27,341
INDIRECT EXPENSES:	51199	SALARY EXPENSE	402,379	491,121	88,742	22%	314,330	294,747
	51299	BENEFITS EXPENSE	103,989	124,183	20,195	19%	89,784	77,074
	51900	OTHER INDIRECT EXPENSE	61,891	87,334	25,443	41%	54,095	42,062
TOTAL INDIRECT EXPENSES:			568,259	702,639	134,380	24%	458,209	413,883
TOTAL ALL EXPENSES:			697,034	817,261	120,227	17%	511,510	441,225
NET INCOME (LOSS):			(697,034)	(817,261)	(120,227)	17%	(511,510)	(441,225)

**Washington State Bar Association
Budget Comparison**

OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center FY24 FTE 1.40
OGCDB FY23 FTE 1.40

	FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-	-	-	-
DIRECT EXPENSES:						
50120 STAFF MEMBERSHIP DUES	100	100	-	0%	-	-
54310 COURT REPORTERS	-	500	500		572	-
55310 DISCIPLINARY BOARD EXPENSES	4,000	4,000	-	0%	1	-
55320 CHIEF HEARING OFFICER	30,000	40,000	10,000	33%	30,000	22,500
55330 HEARING OFFICER EXPENSES	17,500	4,000	(13,500)	-77%	2,763	891
55340 HEARING OFFICER TRAINING	400	400	-	0%	-	-
55370 OUTSIDE COUNSEL	51,500	48,000	(3,500)	-7%	48,000	36,000
55380 DISCIPLINARY SELECTION PANEL	-	1,000	1,000		-	-
54390 LAW LIBRARY	-	-	-		836	-
TOTAL DIRECT EXPENSES	103,500	98,000	(5,500)	-5%	82,171	59,391
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	133,790	136,708	2,918	2%	109,680	101,578
51299 BENEFITS EXPENSE	40,026	38,872	(1,154)	-3%	31,616	29,150
51900 OTHER INDIRECT EXPENSE	43,324	42,161	(1,162)	-3%	35,189	29,325
TOTAL INDIRECT EXPENSES:	217,139	217,741	602	0%	176,484	160,054
TOTAL ALL EXPENSES:	320,639	315,741	(4,898)	-2%	258,656	219,445
NET INCOME (LOSS):	(320,639)	(315,741)	4,898	-2%	(258,656)	(219,445)

**Washington State Bar Association
Budget Comparison**

PRACTICE OF LAW BOARD

Cost Center
PLB

FY24 FTE 0.55
FY23 FTE 0.45

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:	55510 PRACTICE OF LAW BOARD	12,000	12,000	-	0%	-	2,220
TOTAL DIRECT EXPENSES		12,000	12,000	-	0%	-	2,220
INDIRECT EXPENSES:	51199 SALARY EXPENSE	35,965	47,419	11,454	32%	45,270	26,876
	51299 BENEFITS EXPENSE	13,465	12,578	(887)	-7%	12,250	9,240
	51900 OTHER INDIRECT EXPENSE	13,925	16,563	2,638	19%	12,865	9,775
TOTAL INDIRECT EXPENSES:		63,355	76,560	13,206	21%	70,384	45,891
TOTAL ALL EXPENSES:		75,355	88,560	13,206	18%	70,384	48,111
NET INCOME (LOSS):		(75,355)	(88,560)	(13,206)	18%	(70,384)	(48,111)

**Washington State Bar Association
Budget Comparison**

PRACTICE MANAGEMENT ASSISTANCE

Cost Center **FY24 FTE 0.95**
PMA **FY23 FTE 0.95**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40900	ROYALTIES	50,000	62,000	12,000	24%	62,097	50,166
	TOTAL REVENUE		50,000	62,000	12,000	24%	62,097	50,166
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	-	350	350		-	-
	50110	STAFF CONFERENCE & TRAINING	500	260	(240)	-48%	-	500
	50120	STAFF MEMBERSHIP DUES	150	150	-	0%	-	150
	50130	SUBSCRIPTIONS	-	-	-		132	-
	55250	CASEMAKER/FASTCASE	73,000	75,000	2,000	3%	75,064	72,966
	TOTAL DIRECT EXPENSES		73,650	75,760	2,110	3%	75,196	73,616
INDIRECT EXPENSES:	51199	SALARY EXPENSE	80,135	83,329	3,193	4%	-	59,769
	51299	BENEFITS EXPENSE	23,499	25,600	2,101	9%	-	16,901
	51900	OTHER INDIRECT EXPENSE	29,398	28,609	(789)	-3%	-	19,846
	TOTAL INDIRECT EXPENSES:		133,033	137,538	4,505	3%	-	96,516
	TOTAL ALL EXPENSES:		206,683	213,298	6,615	3%	75,196	170,133
	NET INCOME (LOSS):		(156,683)	(151,298)	5,385	-3%	(13,099)	(119,967)

**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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PROFESSIONAL RESPONSIBILITY PROGRAM

Cost Center FY24 FTE 1.10
PRP FY23 FTE 1.10

REVENUE:								
TOTAL REVENUE		-	-	-	-	-	-	
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	750	1,500	750	100%	211	1,075
	50120	STAFF MEMBERSHIP DUES	500	500	-	0%	-	500
	55610	CPE COMMITTEE	1,000	1,000	-	0%	-	890
	54390	LAW LIBRARY	-	-	-		559	-
TOTAL DIRECT EXPENSES			2,250	3,000	750	33%	770	2,465
INDIRECT EXPENSES:	51199	SALARY EXPENSE	91,667	138,408	46,741	51%	155,587	102,559
	51299	BENEFITS EXPENSE	37,219	65,055	27,836	75%	59,507	42,124
	51900	OTHER INDIRECT EXPENSE	22,435	33,127	10,691	48%	43,123	23,105
TOTAL INDIRECT EXPENSES:			151,321	236,590	85,269	56%	258,216	167,788
TOTAL ALL EXPENSES:			153,571	239,590	86,019	56%	258,987	170,253
NET INCOME (LOSS):			(153,571)	(239,590)	(86,019)	56%	(258,987)	(170,253)

**Washington State Bar Association
Budget Comparison**

PUBLIC SERVICE PROGRAMS
 Cost Center **FY24 FTE 1.62**
 PSP **FY23 FTE 1.62**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40300	DONATIONS & GRANTS	130,000	130,000	-	0%	130,000	130,000
	TOTAL REVENUE		130,000	130,000	-	0%	130,000	130,000
DIRECT EXPENSES:	50037	DONATIONS/SPONSORSHIPS/GRANTS	260,828	292,309	31,481	12%	248,960	97,237
	50100	STAFF TRAVEL/PARKING	1,500	500	(1,000)	-67%	188	19
	50110	STAFF CONFERENCE & TRAINING	1,000	-	(1,000)	-100%	-	-
	50145	SURVEYS	100	100	-	0%	-	-
	52110	PRO BONO & LEGAL AID COMMITTEE	1,500	2,500	1,000	67%	126	507
	54130	PRO BONO CERTIFICATES	2,000	2,000	-	0%	1,655	457
	TOTAL DIRECT EXPENSES		266,928	297,409	30,481	11%	250,929	98,219
INDIRECT EXPENSES:	51199	SALARY EXPENSE	128,588	128,379	(209)	0%	79,567	78,568
	51299	BENEFITS EXPENSE	40,609	53,314	12,704	31%	32,783	29,507
	51900	OTHER INDIRECT EXPENSE	50,132	48,787	(1,345)	-3%	35,189	34,065
	TOTAL INDIRECT EXPENSES:		219,329	230,480	11,151	5%	147,539	142,140
	TOTAL ALL EXPENSES:		486,257	527,889	41,632	9%	398,468	240,359
	NET INCOME (LOSS):		(356,257)	(397,889)	(41,632)	12%	(268,468)	(110,359)

**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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PUBLICATION & DESIGN SERVICES

Cost Center FY24 FTE 0.89
PUB FY23 FTE 0.89

REVENUE:							
TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:	50110	STAFF CONFERENCE & TRAINING	350	-	(350)	-100%	-
	50130	SUBSCRIPTIONS	162	200	38	23%	100
	54026	IMAGE LIBRARY	4,100	4,100	-	0%	4,100
TOTAL DIRECT EXPENSES			4,612	4,300	(312)	-7%	4,200
INDIRECT EXPENSES:	51199	SALARY EXPENSE	72,143	72,960	817	1%	64,015
	51299	BENEFITS EXPENSE	19,491	19,323	(168)	-1%	18,840
	51900	OTHER INDIRECT EXPENSE	27,542	26,803	(739)	-3%	23,837
TOTAL INDIRECT EXPENSES:			119,175	119,085	(90)	0%	106,692
TOTAL ALL EXPENSES:			123,787	123,385	(402)	0%	110,892
NET INCOME (LOSS):			(123,787)	(123,385)	402	0%	(110,892)

**Washington State Bar Association
Budget Comparison**

REGULATORY SERVICES FTE

Cost Center **FY24 FTE 2.60**
RSD FTE **FY23 FTE 2.70**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE		-	-	-	-	-	-	
50100	STAFF TRAVEL/PARKING	-	650			-	168	
50110	STAFF CONFERENCE & TRAINING	23,550	19,500	(4,050)	-17%	-	5,865	
TOTAL DIRECT EXPENSES		23,550	20,150	(4,050)	-17%	-	6,033	
INDIRECT EXPENSES:	51199	SALARY EXPENSE	349,467	357,120	7,653	2%	318,261	263,297
	51299	BENEFITS EXPENSE	103,888	85,375	(18,513)	-18%	100,039	76,909
	51900	OTHER INDIRECT EXPENSE	83,553	78,300	(5,253)	-6%	74,918	56,577
TOTAL INDIRECT EXPENSES:		536,908	520,795	(16,113)	-3%	493,218	396,783	
TOTAL ALL EXPENSES:		560,458	540,945	(20,163)	-4%	493,218	402,816	
NET INCOME (LOSS):		(560,458)	(540,945)	20,163	-4%	(493,218)	(402,816)	

**Washington State Bar Association
Budget Comparison**

SECTIONS ADMINISTRATION

Cost Center FY24 FTE 2.58
SECT FY23 FTE 2.58

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	48010	REIMBURSEMENTS FROM SECTIONS	290,543	297,786	7,243	2%	273,426	355,066
	TOTAL REVENUE		290,543	297,786	7,243	2%	273,426	355,066
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	750	1,000	250	33%	209	14
	50110	STAFF CONFERENCE & TRAINING	500	500	-	0%	-	65
	50120	STAFF MEMBERSHIP DUES	250	200	(50)	-20%	-	45
	50130	SUBSCRIPTIONS	350	350	-	0%	331	331
	52540	SECTION/COMMITTEE CHAIR MTGS	1,000	1,000	-	0%	-	456
	58010	DUES STATEMENTS	5,000	-	(5,000)	-100%	4,593	-
	TOTAL DIRECT EXPENSES		7,850	3,050	(4,800)	-61%	5,133	911
INDIRECT EXPENSES:	51199	SALARY EXPENSE	149,581	159,053	9,472	6%	137,704	112,917
	51299	BENEFITS EXPENSE	61,326	60,688	(638)	-1%	58,748	44,725
	51900	OTHER INDIRECT EXPENSE	79,839	77,697	(2,142)	-3%	69,620	54,207
	TOTAL INDIRECT EXPENSES:		290,746	297,439	6,693	2%	266,072	211,850
	TOTAL ALL EXPENSES:		298,596	300,489	1,893	1%	271,205	212,760
	NET INCOME (LOSS):		(8,053)	(2,703)	5,350	-66%	2,221	142,306

**Washington State Bar Association
Budget Comparison**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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SERVICE CENTER

Cost Center
SC

FY24 FTE 5.78
FY23 FTE 5.71

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	-	2,376		-	1,980
	50110	STAFF CONFERENCE & TRAINING	2,100	2,184	84	4%	46
	54400	TRANSLATION SERVICES	8,200	-	(8,200)	-100%	6,790
TOTAL DIRECT EXPENSES			10,300	4,560	(8,116)	-79%	7,016
INDIRECT EXPENSES:	51199	SALARY EXPENSE	383,690	394,527	10,837	3%	359,931
	51299	BENEFITS EXPENSE	142,992	160,465	17,473	12%	135,002
	51900	OTHER INDIRECT EXPENSE	176,699	174,066	(2,633)	-1%	153,997
	TOTAL INDIRECT EXPENSES:			703,381	729,058	25,677	4%
TOTAL ALL EXPENSES:			713,681	733,618	17,561	2%	655,946
NET INCOME (LOSS):			(713,681)	(733,618)	(17,561)	2%	(655,946)

**Washington State Bar Association
Budget Comparison**

TECHNOLOGY
Cost Center
TECH

FY24 FTE 13.00
FY23 FTE 13.00

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE		-	-	-	-	-		
DIRECT EXPENSES:	50033	CONSULTING SERVICES	110,000	115,000	5,000	5%	66,944	94,214
	50100	STAFF TRAVEL/PARKING	2,000	1,000	(1,000)	-50%	2,077	350
	50110	STAFF CONFERENCE & TRAINING	10,000	8,000	(2,000)	-20%	-	-
	50120	STAFF MEMBERSHIP DUES	450	200	(250)	-56%	-	-
	50160	TELEPHONE	95,000	95,000	-	0%	81,303	65,196
	55555	CLOUD INFRASTRUCTURE	-	130,000	130,000	-	-	-
	56100	COMPUTER HARDWARE	65,000	65,000	-	0%	67,315	59,535
	56150	COMPUTER SOFTWARE	316,525	320,000	3,475	1%	184,289	168,752
	56225	HARDWARE SERVICE & WARRANTIES	60,000	45,000	(15,000)	-25%	49,719	44,432
	56230	SOFTWARE MAINT & LICENSING	380,000	345,000	(35,000)	-9%	375,274	299,331
	56500	COMPUTER SUPPLIES	2,000	-	(2,000)	-100%	3,103	-
	56550	THIRD PARTY SERVICES	40,000	10,000	(30,000)	-75%	22,446	31,419
	56900	TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(1,134,200)	(53,225)	5%	(852,470)	(754,362)
	TOTAL DIRECT EXPENSES		-	-	-		0	8,868
INDIRECT EXPENSES:	51199	SALARY EXPENSE	1,434,416	1,434,388	(29)	0%	1,277,147	1,055,600
	51299	BENEFITS EXPENSE	439,894	478,236	38,342	9%	391,726	328,103
	51955	CAPITAL LABOR & OVERHEAD	(280,000)	(210,000)	70,000	-25%	(267,632)	(208,805)
	51900	OTHER INDIRECT EXPENSE	402,292	391,498	(10,793)	-3%	350,372	272,813
	TOTAL INDIRECT EXPENSES:		1,996,602	2,094,122	97,520	5%	1,751,613	1,447,710
	TOTAL ALL EXPENSES:		1,996,602	2,094,122	97,520	5%	1,751,613	1,456,578
	NET INCOME (LOSS):		(1,996,602)	(2,094,122)	(97,520)	5%	(1,751,613)	(1,456,578)

**Washington State Bar Association
Budget Comparison**

VOLUNTEER ENGAGEMENT

Cost Center **FY24 FTE 0.60**
 VE **FY23 FTE 0.60**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50015	DEPRECIATION	-	-	-	-	-	-
50110	STAFF CONFERENCE & TRAINING	2,500	2,600	100	4%	1,090	2,450
50120	STAFF MEMBERSHIP DUES	350	450	100	29%	856	498
50130	SUBSCRIPTIONS	-	750	750		-	-
52520	ABA DELEGATES	15,000	14,000	(1,000)	-7%	5,828	4,324
TOTAL DIRECT EXPENSES		17,850	17,800	(50)	0%	7,773	7,272

INDIRECT EXPENSES:

51199	SALARY EXPENSE	59,415	60,485	1,071	2%	56,934	46,878
51299	BENEFITS EXPENSE	19,657	17,637	(2,020)	-10%	19,270	13,867
51900	OTHER INDIRECT EXPENSE	18,567	18,069	(498)	-3%	15,903	12,737
TOTAL INDIRECT EXPENSES:		97,639	96,192	(1,448)	-1%	92,108	73,482

TOTAL ALL EXPENSES:	115,489	113,992	(1,498)	-1%	99,881	80,754
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NET INCOME (LOSS):	(115,489)	(113,992)	1,498	-1%	(99,881)	(80,754)
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**Washington State Bar Association
Budget Comparison**

CLE - PRODUCTS

Cost Center **FY24 FTE 1.29**
CLEP **FY23 FTE 1.30**

	FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
41000 SHIPPING & HANDLING	100	300	200	200%	225	108
43200 COURSEBOOK SALES	7,000	10,000	3,000	43%	1,790	815
43400 DIGITAL VIDEO SALES	910,000	900,000	(10,000)	-1%	1,204,159	726,054
43350 MP3 SALES	-	-	-		96,632	-
TOTAL REVENUE	917,100	910,300	(6,800)	-1%	1,302,806	726,977
DIRECT EXPENSES:						
50110 STAFF CONFERENCE & TRAINING	300	312	12	4%	-	-
50120 STAFF MEMBERSHIP DUES	200	-	(200)	-100%	-	-
52240 DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	-
53220 COST OF SALES - COURSEBOOKS	690	1,100	410	59%	141	92
53250 A/V DEVELOP COSTS (RECORDING)	1,250	-	(1,250)	-100%	-	-
53255 CLE-EQUIP-DEPRECIATION	1,309	2,040	731	56%	1,312	2,512
53285 ONLINE PRODUCT HOSTING EXPENSES	53,000	53,000	-	0%	51,091	36,161
53330 POSTAGE & DELIVRY-COURSEBOOKS	-	500	500		173	34
TOTAL DIRECT EXPENSES	58,749	58,952	203	0%	52,716	38,798
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	93,769	95,891	2,122	2%	84,503	60,688
51299 BENEFITS EXPENSE	36,718	29,801	(6,917)	-19%	34,904	26,490
51900 OTHER INDIRECT EXPENSE	41,778	38,849	(2,929)	-7%	35,189	27,050
TOTAL INDIRECT EXPENSES:	172,265	164,541	(7,724)	-4%	154,596	114,229
TOTAL ALL EXPENSES:	231,014	223,493	(7,521)	-3%	207,313	153,027
NET INCOME (LOSS):	686,086	686,807	721	0%	1,095,493	573,950

**Washington State Bar Association
Budget Comparison**

CLE - SEMINARS

Cost Center **FY24 FTE 6.60**
 CLES **FY23 FTE 6.83**

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	41800	SEMINAR REGISTRATIONS	850,000	825,000	(25,000)	-3%	633,144	494,108
	41825	SEMINAR REVENUE-OTHER	20,000	20,000	-	0%	12,000	20,970
	41850	SEMINAR SPLITS W/ CLE	(133,375)	(150,000)	(16,625)	12%	(261,469)	-
		TOTAL REVENUE	736,625	695,000	(41,625)	-6%	383,675	515,078
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	15,000	15,000	-	0%	9,428	7,217
	50110	STAFF CONFERENCE & TRAINING	2,370	2,465	95	4%	-	-
	50120	STAFF MEMBERSHIP DUES	1,500	1,000	(500)	-33%	1,145	902
	50140	SUPPLIES	-	500	500	-	-	-
	52240	DISABILITY ACCOMMODATIONS	2,000	5,000	3,000	150%	-	-
	53610	COURSEBOOK PRODUCTION	1,000	500	(500)	-50%	-	-
	53620	POSTAGE - FLIERS/CATALOGS	5,000	-	(5,000)	-100%	149	-
	53640	ACCREDITATION FEES	3,000	3,000	-	0%	1,788	2,628
	53660	SEMINAR BROCHURES	20,000	-	(20,000)	-100%	-	-
	53690	FACILITIES	165,200	160,500	(4,700)	-3%	71,651	53,898
	53700	SPEAKERS & PROGRAM DEVELOP	32,000	45,000	13,000	41%	13,690	18,100
	53730	HONORARIUM	1,200	3,000	1,800	150%	3,000	-
	53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-
		TOTAL DIRECT EXPENSES	248,470	236,165	(12,305)	-5%	100,850	82,745
INDIRECT EXPENSES:	51199	SALARY EXPENSE	502,652	487,487	(15,166)	-3%	487,740	385,926
	51299	BENEFITS EXPENSE	183,351	158,182	(25,168)	-14%	184,581	135,690
	51900	OTHER INDIRECT EXPENSE	221,267	198,761	(22,506)	-10%	183,888	143,367
		TOTAL INDIRECT EXPENSES:	907,270	844,430	(62,841)	-7%	856,210	664,983
		TOTAL ALL EXPENSES:	1,155,740	1,080,594	(75,146)	-7%	957,060	747,729
		NET INCOME (LOSS):	(419,115)	(385,594)	33,521	-8%	(573,385)	(232,650)

DESKBOOKSCost Center
DESKFY24 FTE 1.65
FY23 FTE 1.50**Washington State Bar Association
Budget Comparison**

			FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	43100	DESKBOOK SALES (LEXISNEXIS PRINT)	150,000	30,000	(120,000)	-80%	20,218	31,198
	43450	SECTION PUBLICATION SALES	6,000	1,500	(4,500)	-75%	1,863	1,850
	43455	LEXIS/NEXIS ROYALTIES	35,000	75,000	40,000	114%	63,653	27,650
	43525	CASEMAKER ROYALTIES	50,000	30,000	(20,000)	-40%	28,934	24,169
		TOTAL REVENUE	241,000	136,500	(104,500)	-43%	114,668	84,867
DIRECT EXPENSES:	50110	STAFF CONFERENCE & TRAINING	1,000	-	(1,000)	-100%	-	-
	50120	STAFF MEMBERSHIP DUES	225	225	-	0%	221	256
	50130	SUBSCRIPTIONS	-	50	50		-	39
	53210	COST OF SALES - DESKBOOKS	65,000	4,000	(61,000)	-94%	29,719	4,966
	53225	COST OF SALES - SECTION PUBLIC	1,500	500	(1,000)	-67%	2,437	832
	53260	OBSOLETE INVENTORY	-	21,000	21,000		-	-
	53265	SPLITS TO SECTIONS	300	300	-	0%	356	320
	53270	DESKBOOK ROYALTIES	300	300	-	0%	310	92
	53320	POSTAGE & DELIVRY-COURSEBOOKS	-	-	-		-	90
	54380	ONLINE LEGAL RESEARCH	-	-	-		1,908	-
		TOTAL DIRECT EXPENSES	68,325	26,375	(41,950)	-61%	34,951	6,594
INDIRECT EXPENSES:	51199	SALARY EXPENSE	132,287	155,883	23,595	18%	127,561	100,588
	51299	BENEFITS EXPENSE	41,948	48,424	6,476	15%	40,522	30,481
	51900	OTHER INDIRECT EXPENSE	48,175	49,690	1,515	3%	40,486	31,399
		TOTAL INDIRECT EXPENSES:	222,410	253,996	31,586	14%	208,568	162,467
		TOTAL ALL EXPENSES:	290,735	280,371	(10,364)	-4%	243,519	169,061
		NET INCOME (LOSS):	(49,735)	(143,871)	(94,136)	189%	(128,851)	(84,194)

**Washington State Bar Association
Budget Comparison**

CLIENT PROTECTION FUND

Cost Center **FY24 FTE** 1.23
CPF **FY23 FTE** 1.23

FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40500	INTEREST - INVESTMENTS	-	60,000	60,000		35,955	176,710
	44820	CPF RESTITUTION	40,000	10,000	(30,000)	-75%	8,906	7,045
	44840	CPF MEMBER ASSESSMENTS	690,000	525,930	(164,070)	-24%	704,366	703,930
		TOTAL REVENUE	730,000	595,930	(134,070)	-18%	749,227	887,686
DIRECT EXPENSES:	50020	BANK FEES	2,100	3,000	900	43%	2,145	1,898
	50120	STAFF MEMBERSHIP DUES	200	200	-	0%	-	-
	54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	566,947	82,963
	54820	CPF BOARD	-	2,000	2,000		390	781
		TOTAL DIRECT EXPENSES	502,300	505,200	2,900	1%	569,482	85,642
INDIRECT EXPENSES:	51199	SALARY EXPENSE	104,797	110,717	5,920	6%	95,157	78,557
	51299	BENEFITS EXPENSE	37,207	35,671	(1,536)	-4%	34,036	26,736
	51900	OTHER INDIRECT EXPENSE	39,907	37,042	(2,866)	-7%	33,297	25,771
		TOTAL INDIRECT EXPENSES:	181,912	183,430	1,518	1%	162,490	131,064
		TOTAL ALL EXPENSES:	684,212	688,630	4,418	1%	731,972	216,706
		NET INCOME (LOSS):	45,788	(92,700)	(138,488)	-302%	17,256	670,980

Section 3

Washington State Bar Association
Section Budget Comparison

All Sections

**SECTOPS
REVENUE:**

		FY2023 Budget	FY2024 Budget	FY24 vs FY23 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
48200	SECTION DUES	440,225	438,431	(1,794)	0%	416,055	565,974
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(101,660)	-
40500	INTEREST INCOME	13,120	17,147	4,027	31%	10,935	-
40800	PUBLICATIONS REVENUE	2,000	1,500	(500)	-25%	1,923	1,142
	OTHER	46,880	78,010	31,130	66%	38,196	19,665
	SEMINAR PROFIT SHARE	147,470	153,875	6,405	4%	396,244	-
TOTAL REVENUE		649,695	688,963	39,268	6%	761,693	586,781
DIRECT EXPENSES:							
	DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	733,096	100,593	16%	194,459	154,241
	REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	284,470	12,327	5%	273,426	355,066
TOTAL DIRECT EXPENSES		904,646	1,017,566	112,920	12%	467,886	509,307
NET INCOME (LOSS):		(254,951)	(328,603)	(73,652)	29%	293,807	77,474

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SACPU							
ANTITRUST, CONSUMER PROTECTION & UNFAIR BUSINESS PRACTICES SECTION							
40500	INTEREST - INVESTMENTS	630	548	(82)	-13%	376	-
41805	MINI-CLE REVENUE	240	240	-	0%	-	-
48200	SECTION DUES REVENUE	4,775	4,644	(131)	-3%	4,538	6,188
TOTAL REVENUE		5,645	5,431	(214)	-4%	4,913	6,188
58300	EXECUTIVE COMMITTEE EXPENSES	750	750	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
58400	PER MEMBER CHARGE	3,373	3,428	55	2%	3,382	4,430
58450	RECEPTION/FORUM EXPENSE	690	690	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	6,000	-	0%	-	-
58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	-	-
58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	-	12
TOTAL DIRECT EXPENSES		13,913	13,968	55	0%	3,382	4,442
NET INCOME (LOSS):		(8,268)	(8,537)	(269)	3%	1,531	1,746
NEW FUND BALANCE:		49,363	40,826	(8,537)	-17%	57,631	59,388

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SADM	ADMINISTRATIVE LAW SECTION						
40500	INTEREST - INVESTMENTS	230	456	226	98%	278	-
40800	PUBLICATIONS REVENUE	2,000	1,500	(500)	-25%	1,923	1,142
41805	MINI-CLE REVENUE	4,750	3,000	(1,750)	-37%	5,790	2,260
48200	SECTION DUES REVENUE	7,500	7,500	-	0%	7,048	9,249
TOTAL REVENUE		40,730	12,456	(2,024)	-5%	15,039	12,651
58175	AWARDS	400	200	(200)	-50%	188	187
58325	LDSHIP/PROF DEVELOP/RETREATS	10,000	11,000	1,000	10%	285	5,374
58350	MEMBERSHIP & RECRUITING EXP	125	125	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	1,200	1,200	-	0%	829	-
58400	PER MEMBER CHARGE	4,415	4,616	201	5%	4,387	5,524
58450	RECEPTION/FORUM EXPENSE	1,000	1,500	500	50%	390	1,150
58620	MINI-CLE EXPENSE	1,000	1,500	500	50%	448	1,304
TOTAL DIRECT EXPENSES		18,140	20,141	2,001	11%	6,526	13,542
NET INCOME (LOSS):		22,590	(7,685)	(30,275)	-134%	8,513	(890)
NEW FUND BALANCE:		42,710	35,026	(7,685)	-18%	46,370	44,324

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SANIM	ANIMAL LAW SECTION						
40500	INTEREST - INVESTMENTS	120	100	(20)	-16%	67	-
41805	MINI-CLE REVENUE	260	250	(10)	-4%	-	-
41875	SEMINAR SPLITS W/ OTHERS	100	-	(100)	-100%	-	-
48200	SECTION DUES REVENUE	2,225	1,975	(250)	-11%	2,047	2,607
TOTAL REVENUE		2,705	2,325	(380)	-14%	2,114	2,607
58300	EXECUTIVE COMMITTEE EXPENSES	570	570	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	960	960	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	10	10	-	0%	-	-
58400	PER MEMBER CHARGE	1,572	1,459	(113)	-7%	1,528	1,869
58620	MINI-CLE EXPENSE	970	390	(580)	-60%	-	-
TOTAL DIRECT EXPENSES		4,082	3,389	(693)	-17%	1,528	1,869
NET INCOME (LOSS):		(1,377)	(1,063)	314	-23%	587	738
NEW FUND BALANCE:		9,107	8,044	(1,063)	-12%	10,484	11,222

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SBUS	BUSINESS LAW SECTION						
40500	INTEREST - INVESTMENTS	470	527	57	12%	350	-
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(800)	
41805	MINI-CLE REVENUE	1,580	1,900	320	20%	1,645	1,940
41850	SEMINAR SPLITS W/ CLE	1,150	1,500	350	30%	3,854	-
48200	SECTION DUES REVENUE	30,825	30,769	(56)	0%	29,198	39,108
TOTAL REVENUE		34,025	34,695	670	2%	34,247	41,048
50165	CONFERENCE CALLS	210	-	(210)	-100%	-	-
58125	ANNUAL OR OTHER MEETING EXPENS	1,000	1,000	-	0%	-	-
58150	ATTENDANCE AT BOG MEETINGS	300	-	(300)	-100%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	500	-	(500)	-100%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	900	900	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	351	-
58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	2,000	-	0%	244	-
58400	PER MEMBER CHARGE	21,775	22,722	947	4%	21,879	28,043
58450	RECEPTION/FORUM EXPENSE	900	-	(900)	-100%	-	-
58500	NEW LAWYER OUTREACH	1,500	1,500	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	-	(6,000)	-100%	3,000	-
58550	SECTION COMMITTEE EXPENSE	2,500	2,500	-	0%	-	-
58620	MINI-CLE EXPENSE	2,800	6,000	3,200	114%	2,384	5,753
58625	SEMINAR EXPENSE - SECTIONS	2,000	4,783	2,783	139%	-	-
TOTAL DIRECT EXPENSES		43,385	48,405	5,020	12%	27,857	33,796
NET INCOME (LOSS):		(9,360)	(13,710)	(4,350)	-10%	6,391	7,251
NEW FUND BALANCE:		46,782	33,072	(13,710)	2%	56,142	63,379

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SCAN LIQUOR, CANNABIS, AND PSYCHEDELICS SECTION							
40500	INTEREST - INVESTMENTS	20	39	19	95%	22	-
41805	MINI-CLE REVENUE	250	1,600	1,350	540%	-	1,575
48200	SECTION DUES REVENUE	1,750	2,031	281	16%	1,777	2,592
TOTAL REVENUE		2,020	3,670	1,650	82%	1,799	4,167
58300	EXECUTIVE COMMITTEE EXPENSES	-	1,100	1,100		-	-
58350	MEMBERSHIP & RECRUITING EXP	50	500	450	900%	-	-
58400	PER MEMBER CHARGE	1,236	1,503	267	22%	1,323	1,854
58620	MINI-CLE EXPENSE	225	500	275	122%	37	12
TOTAL DIRECT EXPENSES		1,511	3,603	2,092	138%	1,360	1,866
NET INCOME (LOSS):		509	67	(442)	-87%	439	2,301
NEW FUND BALANCE:		4,062	4,129	67	2%	3,553	4,850

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SCD	CREDITOR DEBTOR RIGHTS SECTION							
	40500	INTEREST - INVESTMENTS	330	403	73	22%	218	-
	41850	SEMINAR SPLITS W/ CLE	2,400	2,800	400	17%	9,436	-
	48200	SECTION DUES REVENUE	15,960	15,881	(79)	0%	13,118	19,988
TOTAL REVENUE			18,690	19,084	394	2%	22,771	19,988
	50165	CONFERENCE CALLS	-	-	-		28	-
	58125	ANNUAL OR OTHER MEETING EXPENS	140	-	(140)	-100%	-	-
	58175	AWARDS	360	350	(10)	-3%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	340	1,000	660	194%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	210	300	90	43%	729	-
	58400	PER MEMBER CHARGE	8,053	8,377	324	4%	8,191	10,625
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	5,000	5,000
TOTAL DIRECT EXPENSES			14,103	17,027	2,924	21%	13,948	15,625
NET INCOME (LOSS):			4,587	2,057	(2,530)	-55%	8,823	4,363
NEW FUND BALANCE:			41,657	43,714	2,057	5%	37,070	41,415

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SCON	CONSTRUCTION LAW SECTION							
	40500	INTEREST - INVESTMENTS	440	572	132	30%	344	-
	41805	MINI-CLE REVENUE	1,800	-	(1,800)	-100%	-	-
	41875	SEMINAR SPLITS W/ OTHERS	10,580	6,000	(4,580)	-43%	12,331	-
	48200	SECTION DUES REVENUE	12,350	12,275	(75)	-1%	11,817	16,014
TOTAL REVENUE			25,170	18,847	(6,323)	-25%	24,492	16,014
	50165	CONFERENCE CALLS	-	-	-		-	-
	58175	AWARDS	1,000	500	(500)	-50%	-	204
	58300	EXECUTIVE COMMITTEE EXPENSES	2,370	1,000	(1,370)	-58%	205	-
	58315	HONORARIUM	-	500	500		750	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	1,860	2,500	640	34%	-	634
	58350	MEMBERSHIP & RECRUITING EXP	-	500	500		-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	3,000	800	(2,200)	-73%	531	446
	58400	PER MEMBER CHARGE	8,724	9,064	340	4%	8,850	11,480
	58450	RECEPTION/FORUM EXPENSE	8,000	8,000	-	0%	2,646	3,350
	58525	SCHOLARSHIPS/DONATIONS/GRANT	80	5,000	4,920	6150%	-	-
	58600	SECTION SPECIAL PROJECTS	2,000	1,000	(1,000)	-50%	-	-
	58620	MINI-CLE EXPENSE	1,800	1,800	-	0%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	314	1,000	686	218%	-	-
TOTAL DIRECT EXPENSES			29,148	31,664	2,516	9%	12,982	16,114
NET INCOME (LOSS):			(3,978)	(12,817)	(8,839)	222%	11,510	(100)
NEW FUND BALANCE:			53,940	41,123	(12,817)	-24%	57,918	58,452

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SCRIM CRIMINAL LAW SECTION							
40500	INTEREST - INVESTMENTS	820	801	(19)	-2%	545	-
41850	SEMINAR SPLITS W/ CLE	7,000	7,000	-	0%	13,542	-
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(2,700)	-
48200	SECTION DUES REVENUE	11,220	11,010	(210)	-2%	10,430	13,857
TOTAL REVENUE		19,040	18,811	(229)	-1%	21,817	13,857
50165	CONFERENCE CALLS	100	150	50	50%	-	-
58125	ANNUAL OR OTHER MEETING EXPENS	5,500	5,500	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	5,000	1,500	(3,500)	-70%	-	649
58305	EXECUTIVE COMM EXP - OTHER	550	1,000	450	82%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	4,130	3,500	(630)	-15%	-	-
58350	MEMBERSHIP & RECRUITING EXP	500	1,000	500	100%	-	-
58400	PER MEMBER CHARGE	6,605	6,776	171	3%	6,524	8,285
58450	RECEPTION/FORUM EXPENSE	2,500	2,500	-	0%	-	-
58500	NEW LAWYER OUTREACH	500	500	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	4,000	4,000	-	0%	-	-
58615	LAW SCHOOL OUTREACH	500	500	-	0%	-	-
58620	MINI-CLE EXPENSE	2,000	500	(1,500)	-75%	-	-
58625	SEMINAR EXPENSE - SECTIONS	11,000	7,500	(3,500)	-32%	-	-
58675	WEBSITE EXPENSES	-	500	500		-	-
TOTAL DIRECT EXPENSES		42,885	35,426	(7,459)	-17%	6,524	8,934
NET INCOME (LOSS):		(23,845)	(16,615)	7,230	-30%	15,293	4,923
NEW FUND BALANCE:		66,332	49,717	(16,615)	-25%	90,177	95,087

Washington State Bar Association

Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SCRL	CIVIL RIGHTS LAW SECTION						
40500	INTEREST - INVESTMENTS	120	141	21	17%	89	-
41805	MINI-CLE REVENUE	1,500	1,020	(480)	-32%	-	-
41850	SEMINAR SPLITS W/ CLE	875	200	(675)	-77%	2,280	-
48200	SECTION DUES REVENUE	5,220	5,288	68	1%	4,975	6,788
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(400)	-
TOTAL REVENUE		7,715	6,648	(1,067)	-14%	6,945	6,788
50165	CONFERENCE CALLS	240	170	(70)	-29%	-	-
58175	AWARDS	310	610	300	97%	581	-
58300	EXECUTIVE COMMITTEE EXPENSES	750	-	(750)	-100%	-	-
58315	HONORARIUM	500	500	-	0%	500	-
58325	LDSHIP/PROF DEVELOP/RETREATS	1,500	2,000	500	33%	1,675	-
58350	MEMBERSHIP & RECRUITING EXP	30	-	(30)	-100%	-	-
58400	PER MEMBER CHARGE	3,073	3,255	182	6%	3,105	4,055
58450	RECEPTION/FORUM EXPENSE	760	620	(140)	-18%	-	-
58615	LAW SCHOOL OUTREACH	500	210	(290)	-58%	-	-
58620	MINI-CLE EXPENSE	500	112	(388)	-78%	99	-
TOTAL DIRECT EXPENSES		8,163	7,477	(686)	-8%	5,960	4,055
NET INCOME (LOSS):		(448)	(828)	(380)	85%	985	2,734
NEW FUND BALANCE:		13,526	12,698	(828)	-6%	13,974	16,708

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SCORP	CORPORATE COUNSEL SECTION						
40500	INTEREST - INVESTMENTS	480	655	175	36%	365	-
41805	MINI-CLE REVENUE	8,000	8,000	-	0%	-	-
41850	SEMINAR SPLITS W/ CLE	6,850	5,850	(1,000)	-15%	18,041	-
41875	SEMINAR SPLITS W/ OTHERS	3,620	4,000	380	10%	-	-
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-	-	(5,345)	-
48200	SECTION DUES REVENUE	21,250	24,000	2,750	13%	20,561	27,414
TOTAL REVENUE		40,200	42,505	2,305	6%	33,621	27,414
50165	CONFERENCE CALLS	75	-	(75)	-100%	-	-
58175	AWARDS	200	200	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	500	-
58400	PER MEMBER CHARGE	19,002	22,857	3,855	20%	19,273	24,579
58450	RECEPTION/FORUM EXPENSE	-	500	500	-	500	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	1,000	-
58620	MINI-CLE EXPENSE	8,750	8,750	-	0%	-	-
58625	SEMINAR EXPENSE - SECTIONS	-	500	500	-	-	-
TOTAL DIRECT EXPENSES		35,027	39,807	4,780	14%	21,273	24,579
NET INCOME (LOSS):		5,173	2,698	(2,475)	-48%	12,349	2,835
NEW FUND BALANCE:		66,583	69,281	2,698	4%	61,410	64,242

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SDR DISPUTE RESOLUTION SECTION							
40500	INTEREST - INVESTMENTS	390	389	(1)	0%	270	-
41700	CONFERENCES & INSTITUTES	5,000	38,000	33,000	660%	3,632	-
41805	MINI-CLE REVENUE	360	360	-	0%	-	-
48200	SECTION DUES REVENUE	11,165	11,165	-	0%	10,539	13,348
TOTAL REVENUE		16,915	49,914	32,999	195%	14,441	13,348
50165	CONFERENCE CALLS	150	110	(40)	-27%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	1,000	950	(50)	-5%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	5,500	6,000	500	9%	5,029	-
58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	-	-
58400	PER MEMBER CHARGE	5,634	5,890	256	5%	5,640	6,842
58525	SCHOLARSHIPS/DONATIONS/GRANT	570	-	(570)	-100%	-	-
58600	SECTION SPECIAL PROJECTS	-	220	220	-	-	-
58620	MINI-CLE EXPENSE	2,000	2,000	-	0%	-	112
58625	SEMINAR EXPENSE - SECTIONS	-	42,000	42,000	-	9,526	-
58675	WEBSITE EXPENSES	250	250	-	0%	240	100
TOTAL DIRECT EXPENSES		16,604	58,920	42,316	255%	20,434	7,054
NET INCOME (LOSS):		311	(9,006)	(9,317)	-2996%	(5,994)	6,294
NEW FUND BALANCE:		38,151	29,145	(9,006)	-24%	37,840	44,134

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SELD	ELDER LAW SECTION						
40500	INTEREST - INVESTMENTS	770	1,136	366	47%	666	-
41850	SEMINAR SPLITS W/ CLE	20,300	5,625	(14,675)	-72%	27,734	-
48200	SECTION DUES REVENUE	20,895	21,053	158	1%	20,292	27,817
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(10,400)	-
TOTAL REVENUE		41,965	27,813	(14,152)	-34%	38,292	27,817
50165	CONFERENCE CALLS	360	170	(190)	-53%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	5,000	-	0%	288	222
58326	LEGISLATIVE/LOBBYING	1,500	1,500	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
58400	PER MEMBER CHARGE	10,543	11,106	563	5%	10,849	14,239
58450	RECEPTION/FORUM EXPENSE	3,000	5,000	2,000	67%	-	1,312
58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	30,000	15,000	100%	8,000	-
58600	SECTION SPECIAL PROJECTS	2,500	2,500	-	0%	-	300
58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
TOTAL DIRECT EXPENSES		41,003	58,376	17,373	42%	19,137	16,073
NET INCOME (LOSS):		962	(30,563)	(31,525)	-3277%	19,155	11,744
NEW FUND BALANCE:		111,427	80,864	(30,563)	-27%	110,465	122,139

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SELU ENVIRONMENTAL & LAND USE LAW SECTION							
40500	INTEREST - INVESTMENTS	290	645	355	122%	385	-
41800	SEMINAR REGISTRATIONS	1,450	-	(1,450)	-100%	-	-
41805	MINI-CLE REVENUE	1,050	1,500	450	43%	3,875	1,605
41850	SEMINAR SPLITS W/ CLE	2,975	6,000	3,025	102%	21,419	-
48200	SECTION DUES REVENUE	30,520	30,430	(90)	0%	28,740	39,358
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(7,580)	-
TOTAL REVENUE		36,285	38,575	2,290	6%	46,839	40,963
50165	CONFERENCE CALLS	150	175	25	17%	124	165
58175	AWARDS	2,500	2,000	(500)	-20%	-	-
58200	BREAKFAST/LUNCH/DINNER MTG EXP	300	500	200	67%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	10,000	12,500	2,500	25%	492	6,394
58305	EXECUTIVE COMM EXP - OTHER	500	500	-	0%	7,246	-
58400	PER MEMBER CHARGE	13,475	13,847	372	3%	13,458	17,633
58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	9,000	3,000	50%	11,000	-
58600	SECTION SPECIAL PROJECTS	500	-	(500)	-100%	-	-
58615	LAW SCHOOL OUTREACH	1,000	2,000	1,000	100%	891	1,152
58620	MINI-CLE EXPENSE	2,000	5,500	3,500	175%	336	112
58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
58675	WEBSITE EXPENSES	130	130	-	0%	126	123
58750	SEMINAR SCHOLARSHIPS	2,000	2,000	-	0%	-	2,000
TOTAL DIRECT EXPENSES		40,055	49,652	9,597	24%	33,673	27,579
NET INCOME (LOSS):		(3,770)	(11,077)	(7,307)	194%	13,166	13,384
NEW FUND BALANCE:		61,097	50,020	(11,077)	-18%	64,867	78,184

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SFAM FAMILY LAW SECTION							
40500	INTEREST - INVESTMENTS	850	1,701	851	100%	1,040	-
41850	SEMINAR SPLITS W/ CLE	10,600	26,050	15,450	146%	42,318	-
48200	SECTION DUES REVENUE	34,230	34,151	(79)	0%	32,794	44,654
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(15,550)	-
TOTAL REVENUE		45,680	61,902	16,222	36%	60,603	44,654
50165	CONFERENCE CALLS	240	200	(40)	-17%	-	-
58125	ANNUAL OR OTHER MEETING EXPENS	1,500	1,500	-	0%	150	-
58150	ATTENDANCE AT BOG MEETINGS	1,360	1,350	(10)	-1%	593	-
58175	AWARDS	2,000	2,000	-	0%	276	-
58300	EXECUTIVE COMMITTEE EXPENSES	16,000	16,000	-	0%	-	272
58305	EXECUTIVE COMM EXP - OTHER	10,000	10,000	-	0%	3,120	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	-	2,000	2,000		-	-
58400	PER MEMBER CHARGE	17,271	18,014	743	4%	17,562	22,869
58450	RECEPTION/FORUM EXPENSE	910	1,000	90	10%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	15,000	-	0%	-	-
58625	SEMINAR EXPENSE - SECTIONS	2,000	5,000	3,000	150%	-	1,529
TOTAL DIRECT EXPENSES		67,281	73,064	5,783	9%	21,702	24,670
NET INCOME (LOSS):		(21,601)	(11,162)	10,439	-48%	38,901	19,984
NEW FUND BALANCE:		155,385	144,223	(11,162)	-7%	176,986	196,814

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SHEA HEALTH LAW SECTION							
40500	INTEREST - INVESTMENTS	770	449	(321)	-42%	474	-
41805	MINI-CLE REVENUE	600	500	(100)	-17%	1,060	-
41850	SEMINAR SPLITS W/ CLE	500	4,200	3,700	740%	3,979	-
48200	SECTION DUES REVENUE	7,780	7,780	-	0%	7,365	9,875
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(350)	-
TOTAL REVENUE		9,650	12,929	3,279	34%	12,528	9,875
50070	PRINTING & COPYING	1,000	-	(1,000)	-100%	-	-
50165	CONFERENCE CALLS	500	-	(500)	-100%	500	-
58125	ANNUAL OR OTHER MEETING EXPENS	5,000	-	(5,000)	-100%	-	-
58175	AWARDS	2,000	-	(2,000)	-100%	-	-
58200	BREAKFAST/LUNCH/DINNER MTG EXP	1,500	-	(1,500)	-100%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	5,000	2,500	(2,500)	-50%	-	-
58305	EXECUTIVE COMM EXP - OTHER	2,500	2,500	-	0%	139	-
58315	HONORARIUM	5,000	3,000	(2,000)	-40%	860	-
58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	4,000	(1,000)	-20%	-	562
58350	MEMBERSHIP & RECRUITING EXP	5,000	6,000	1,000	20%	1,926	-
58375	NEWSLETTER/PUBLICATION EXPENSE	500	-	(500)	-100%	-	-
58400	PER MEMBER CHARGE	6,870	7,182	312	5%	6,891	8,849
58450	RECEPTION/FORUM EXPENSE	1,500	-	(1,500)	-100%	-	-
58500	NEW LAWYER OUTREACH	1,500	-	(1,500)	-100%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	1,500	3,500	2,000	133%	-	1,479
58550	SECTION COMMITTEE EXPENSE	500	-	(500)	-100%	-	-
58600	SECTION SPECIAL PROJECTS	1,500	-	(1,500)	-100%	-	-
58615	LAW SCHOOL OUTREACH	3,500	-	(3,500)	-100%	-	1,225
58620	MINI-CLE EXPENSE	1,200	1,500	300	25%	112	-
58625	SEMINAR EXPENSE - SECTIONS	15,000	5,000	(10,000)	-67%	-	-
58750	SEMINAR SCHOLARSHIPS	1,500	2,500	1,000	67%	-	-
TOTAL DIRECT EXPENSES		67,570	37,682	(29,888)	-44%	10,428	12,114
NET INCOME (LOSS):		(57,920)	(24,753)	33,167	78%	2,100	(2,239)
NEW FUND BALANCE:		14,918	(9,835)	(24,753)	34%	72,838	70,596

Washington State Bar Association

Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REAL PROPERTY, PROBATE & TRUST SECTION							
SRPPT							
40500	INTEREST - INVESTMENTS	650	2,235	1,585	244%	1,265	-
41850	SEMINAR SPLITS W/ CLE	44,745	35,550	(9,195)	-21%	137,661	-
48200	SECTION DUES REVENUE	56,650	55,525	(1,125)	-2%	53,839	73,446
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(38,140)	-
TOTAL REVENUE		102,045	93,310	(8,735)	-9%	154,625	73,446
50165	CONFERENCE CALLS	200	200	-	0%	165	165
58300	EXECUTIVE COMMITTEE EXPENSES	10,000	10,000	-	0%	-	-
58305	EXECUTIVE COMM EXP - OTHER	23,000	40,000	17,000	74%	13,031	-
58325	LDSHIP/PROF DEVELOP/RETREATS	30,000	30,000	-	0%	16,548	10,912
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	-	(2,000)	-100%	-	680
58400	PER MEMBER CHARGE	40,018	40,993	975	2%	40,358	52,658
58500	NEW LAWYER OUTREACH	1,500	2,000	500	33%	1,000	316
58525	SCHOLARSHIPS/DONATIONS/GRANT	8,000	5,000	(3,000)	-38%	1,000	-
58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	-	316
58625	SEMINAR EXPENSE - SECTIONS	1,180	20,000	18,820	1595%	6,000	-
58675	WEBSITE EXPENSES	4,040	5,000	960	24%	2,850	3,038
TOTAL DIRECT EXPENSES		121,938	155,693	33,755	28%	80,952	68,085
NET INCOME (LOSS):		(19,893)	(62,383)	(42,490)	214%	73,673	5,361
NEW FUND BALANCE:		208,421	146,038	(62,383)	-30%	228,314	233,714

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SIND	INDIAN LAW SECTION							
	40500	INTEREST - INVESTMENTS	680	669	(11)	-2%	399	-
	41850	SEMINAR SPLITS W/ CLE	2,200	1,750	(450)	-20%	8,366	-
	41875	SEMINAR SPLITS W/ OTHERS	-	-	-		20,785	-
	48200	SECTION DUES REVENUE	9,600	9,600	-	0%	9,290	12,924
	41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(2,750)	-
TOTAL REVENUE		12,480	12,019	(461)	-4%	36,090	12,924	
	58300	EXECUTIVE COMMITTEE EXPENSES	400	400	-	0%	133	-
	58315	HONORARIUM	500	600	100	20%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	800	1,600	800	100%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	1,250	1,250	-	0%	-	-
	58400	PER MEMBER CHARGE	5,651	5,908	257	5%	5,801	7,719
	58450	RECEPTION/FORUM EXPENSE	2,000	4,000	2,000	100%	-	1,803
	58525	SCHOLARSHIPS/DONATIONS/GRANT	10,000	20,000	10,000	100%	10,000	9,194
	58625	SEMINAR EXPENSE - SECTIONS	2,000	-	(2,000)	-100%	-	-
TOTAL DIRECT EXPENSES		22,601	33,758	11,157	49%	15,934	18,715	
NET INCOME (LOSS):		(10,121)	(21,739)	(11,618)	115%	20,157	(5,791)	
NEW FUND BALANCE:		60,331	38,592	(21,739)	-36%	70,452	64,661	

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SINTL	INTERNATIONAL PRACTICE SECTION							
	40500	INTEREST - INVESTMENTS	270	387	117	43%	230	-
	41450	SPONSORSHIPS	2,000	2,000	-	0%	2,000	-
	41805	MINI-CLE REVENUE	2,000	2,750	750	38%	5,059	2,765
	48200	SECTION DUES REVENUE	8,435	8,409	(26)	0%	9,048	11,426
TOTAL REVENUE			12,705	13,545	840	7%	16,337	14,191
	50165	CONFERENCE CALLS	200	200	-	0%	198	-
	58125	ANNUAL OR OTHER MEETING EXPENS	5,000	5,000	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	500	250	(250)	-50%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	500	250	(250)	-50%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	50	-	(50)	-100%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	500	500	-	0%	-	-
	58400	PER MEMBER CHARGE	4,256	4,435	179	4%	4,233	5,649
	58450	RECEPTION/FORUM EXPENSE	-	2,000	2,000		3,015	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	1,360	1,000	(360)	-26%	1,000	-
	58620	MINI-CLE EXPENSE	1,500	2,000	500	33%	932	658
	58675	WEBSITE EXPENSES	-	-	-		32	-
TOTAL DIRECT EXPENSES			13,866	15,635	1,769	13%	9,410	6,307
NET INCOME (LOSS):			(1,161)	(2,090)	(929)	80%	6,927	7,884
NEW FUND BALANCE:			37,186	35,096	(2,090)	-6%	38,347	46,086

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SIP	INTELLECTUAL PROPERTY LAW SECTION						
	40500 INTEREST - INVESTMENTS	900	1,053	153	17%	664	-
	41805 MINI-CLE REVENUE	1,240	700	(540)	-44%	1,295	105
	41850 SEMINAR SPLITS W/ CLE	7,900	19,100	11,200	142%	19,600	-
	48200 SECTION DUES REVENUE	21,375	20,531	(844)	-4%	20,100	27,025
	41855	-	-	-		(4,900)	-
TOTAL REVENUE		31,415	41,384	9,969	32%	36,758	27,130
	58175 AWARDS	50	-	(50)	-100%	-	-
	58300 EXECUTIVE COMMITTEE EXPENSES	2,000	1,000	(1,000)	-50%	-	-
	58325 LDSHIP/PROF DEVELOP/RETREATS	-	500	500		-	-
	58350 MEMBERSHIP & RECRUITING EXP	2,780	2,000	(780)	-28%	-	-
	58400 PER MEMBER CHARGE	15,099	15,153	54	0%	15,067	19,380
	58450 RECEPTION/FORUM EXPENSE	3,750	2,000	(1,750)	-47%	-	6,188
	58525 SCHOLARSHIPS/DONATIONS/GRANT	12,000	15,000	3,000	25%	-	15,000
	58600 SECTION SPECIAL PROJECTS	-	2,000	2,000		-	-
	58615 LAW SCHOOL OUTREACH	1,000	500	(500)	-50%	-	-
	58620 MINI-CLE EXPENSE	1,500	3,000	1,500	100%	112	108
	58625 SEMINAR EXPENSE - SECTIONS	9,500	6,500	(3,000)	-32%	537	1,473
TOTAL DIRECT EXPENSES		47,679	47,653	(26)	0%	15,716	42,149
NET INCOME (LOSS):		(16,264)	(6,269)	9,995	-61%	21,042	(15,019)
NEW FUND BALANCE:		94,753	88,484	(6,269)	-7%	111,017	97,322

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SJUV	JUVENILE LAW SECTION							
	40500	INTEREST - INVESTMENTS	120	116	(4)	-3%	86	-
	41805	MINI-CLE REVENUE	-	500	500		1,120	-
	48200	SECTION DUES REVENUE	4,830	4,699	(131)	-3%	4,536	6,097
TOTAL REVENUE			4,950	5,315	365	7%	5,741	6,097
	50165	CONFERENCE CALLS	150	164	14	9%	150	163
	58300	EXECUTIVE COMMITTEE EXPENSES	500	760	260	52%	-	-
	58315	HONORARIUM	2,000	2,000	-	0%	1,000	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	1,500	3,000	1,500	100%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	250	250	-	0%	-	-
	58400	PER MEMBER CHARGE	2,437	2,478	41	2%	2,429	3,123
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,060	3,000	940	46%	-	1,500
	58620	MINI-CLE EXPENSE	500	450	(50)	-10%	224	-
	58625	SEMINAR EXPENSE - SECTIONS	800	-	(800)	-100%	-	-
TOTAL DIRECT EXPENSES			10,197	12,102	1,905	19%	3,803	4,786
NET INCOME (LOSS):			(5,247)	(6,787)	(1,540)	29%	1,939	1,310
NEW FUND BALANCE:			8,716	1,929	(6,787)	-78%	13,963	15,256

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SLAMP LEGAL ASSISTANCE TO MILITARY PERSONNEL SECTION							
40500	INTEREST - INVESTMENTS	190	202	12	6%	129	-
41805	MINI-CLE REVENUE	130	320	190	146%	710	-
48200	SECTION DUES REVENUE	2,800	2,669	(131)	-5%	2,566	3,480
TOTAL REVENUE		3,120	3,191	71	2%	3,405	3,480
50165	CONFERENCE CALLS	200	10	(190)	-95%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	50	70	20	40%	144	-
58350	MEMBERSHIP & RECRUITING EXP	30	-	(30)	-100%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	100	-	(100)	-100%	-	-
58400	PER MEMBER CHARGE	1,413	1,407	(6)	0%	1,367	1,780
58525	SCHOLARSHIPS/DONATIONS/GRANT	2,000	-	(2,000)	-100%	-	-
58620	MINI-CLE EXPENSE	500	310	(190)	-38%	386	-
TOTAL DIRECT EXPENSES		4,293	1,797	(2,496)	-58%	1,898	1,780
NET INCOME (LOSS):		(1,173)	1,394	2,567	-219%	1,508	1,700
NEW FUND BALANCE:		19,141	20,535	1,394	7%	20,314	22,014

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SLB	LOW BONO SECTION						
40500	INTEREST - INVESTMENTS	70	172	102	145%	111	-
41805	MINI-CLE REVENUE	3,000	2,200	(800)	-27%	2,170	945
41875	SEMINAR SPLITS W/ OTHERS	-	1,000	1,000		-	-
48200	SECTION DUES REVENUE	2,400	2,288	(113)	-5%	2,242	2,907
TOTAL REVENUE		5,470	5,659	189	3%	4,523	3,852
50165	CONFERENCE CALLS	140	165	25	18%	-	-
58125	ANNUAL OR OTHER MEETING EXPENS	300	2,000	1,700	567%	-	-
58150	ATTENDANCE AT BOG MEETINGS	300	100	(200)	-67%	-	-
58175	AWARDS	300	-	(300)	-100%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	350	100	(250)	-71%	-	126
58325	LDSHIP/PROF DEVELOP/RETREATS	1,400	700	(700)	-50%	486	597
58350	MEMBERSHIP & RECRUITING EXP	200	500	300	150%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	-	(2,000)	-100%	-	-
58400	PER MEMBER CHARGE	1,413	1,407	(6)	0%	1,408	1,741
58500	NEW LAWYER OUTREACH	200	200	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	900	200	(700)	-78%	-	-
58600	SECTION SPECIAL PROJECTS	-	500	500		-	-
58615	LAW SCHOOL OUTREACH	200	-	(200)	-100%	-	-
58620	MINI-CLE EXPENSE	224	112	(112)	-50%	112	112
58625	SEMINAR EXPENSE - SECTIONS	100	100	-	0%	-	-
TOTAL DIRECT EXPENSES		8,027	6,084	(1,943)	-24%	2,006	2,576
NET INCOME (LOSS):		(2,557)	(425)	2,132	-83%	2,518	1,277
NEW FUND BALANCE:		15,482	15,058	(425)	-3%	18,039	18,421

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SLE LABOR & EMPLOYMENT LAW SECTION							
40500	INTEREST - INVESTMENTS	850	913	63	7%	656	-
41805	MINI-CLE REVENUE	1,390	300	(1,090)	-78%	1,425	1,005
41850	SEMINAR SPLITS W/ CLE	13,450	20,250	6,800	51%	33,862	-
48200	SECTION DUES REVENUE	28,860	29,400	540	2%	27,281	38,811
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(9,145)	-
TOTAL REVENUE		44,550	50,863	6,313	14%	54,079	39,816
50070	PRINTING & COPYING	200	200	-	0%	-	-
50165	CONFERENCE CALLS	180	170	(10)	-6%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	937	-
58315	HONORARIUM	1,000	1,000	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	15,000	15,000	-	0%	1,885	9,101
58400	PER MEMBER CHARGE	16,989	18,093	1,104	6%	17,045	23,175
58450	RECEPTION/FORUM EXPENSE	3,000	-	(3,000)	-100%	-	(904)
58525	SCHOLARSHIPS/DONATIONS/GRANT	22,500	22,500	-	0%	22,500	7,500
58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	-	664
58620	MINI-CLE EXPENSE	8,000	11,000	3,000	38%	1,724	-
58625	SEMINAR EXPENSE - SECTIONS	5,000	3,000	(2,000)	-40%	-	2,311
TOTAL DIRECT EXPENSES		74,869	73,963	(906)	-1%	44,090	41,848
NET INCOME (LOSS):		(30,319)	(23,101)	7,218	-24%	9,989	(2,031)
NEW FUND BALANCE:		74,001	50,901	(23,101)	-31%	104,320	104,074

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SLGBT LGBT LAW SECTION							
40500	INTEREST - INVESTMENTS	90	102	12	13%	71	-
41805	MINI-CLE REVENUE	200	200	-	0%	930	240
48200	SECTION DUES REVENUE	3,570	3,300	(270)	-8%	3,285	4,083
TOTAL REVENUE		3,860	3,602	(258)	-7%	4,286	4,323
50165	CONFERENCE CALLS	110	150	40	36%	150	-
58125	ANNUAL OR OTHER MEETING EXPENS	200	200	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	200	200	-	0%	-	-
58315	HONORARIUM	500	500	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	2,000	2,000	-	0%	278	-
58400	PER MEMBER CHARGE	2,102	2,031	(71)	-3%	2,042	2,439
58525	SCHOLARSHIPS/DONATIONS/GRANT	200	500	300	150%	-	-
58615	LAW SCHOOL OUTREACH	-	500	500	-	-	-
58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	62	112
58750	SEMINAR SCHOLARSHIPS	500	500	-	0%	-	-
TOTAL DIRECT EXPENSES		7,312	8,081	769	11%	2,531	2,551
NET INCOME (LOSS):		(3,452)	(4,479)	(1,027)	30%	1,755	1,771
NEW FUND BALANCE:		8,196	3,717	(4,479)	-55%	11,648	13,419

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
SLIT	LITIGATION SECTION						
40500	INTEREST - INVESTMENTS	820	1,155	335	41%	689	-
41850	SEMINAR SPLITS W/ CLE	11,350	6,100	(5,250)	-46%	18,679	-
48200	SECTION DUES REVENUE	30,660	29,265	(1,395)	-5%	28,661	39,344
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		(3,000)	-
TOTAL REVENUE		42,830	36,520	(6,310)	-15%	45,029	39,344
50165	CONFERENCE CALLS	170	170	-	0%	70	17
58175	AWARDS	1,500	1,500	-	0%	-	-
58200	BREAKFAST/LUNCH/DINNER MTG EXP	5,500	5,500	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	12,750	12,750	-	0%	464	2,213
58325	LDSHIP/PROF DEVELOP/RETREATS	420	520	100	24%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
58400	PER MEMBER CHARGE	18,049	17,998	(51)	0%	17,904	23,504
58500	NEW LAWYER OUTREACH	600	600	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	6,000	-	0%	4,000	-
58615	LAW SCHOOL OUTREACH	1,500	1,500	-	0%	386	-
58625	SEMINAR EXPENSE - SECTIONS	750	750	-	0%	-	-
TOTAL DIRECT EXPENSES		48,239	48,288	49	0%	22,824	25,735
NET INCOME (LOSS):		(5,409)	(11,768)	(6,359)	118%	22,204	13,609
NEW FUND BALANCE:		110,092	98,324	(11,768)	-11%	115,501	129,084

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SSEN	SENIOR LAWYERS SECTION							
	40500	INTEREST - INVESTMENTS	90	166	76	84%	95	-
	41805	MINI-CLE REVENUE	2,720	2,850	130	5%	1,645	-
	48200	SECTION DUES REVENUE	5,550	5,606	56	1%	5,372	6,966
TOTAL REVENUE			8,360	8,622	262	3%	7,112	6,966
	50165	CONFERENCE CALLS	250	150	(100)	-40%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	500	230	(270)	-54%	-	50
	58350	MEMBERSHIP & RECRUITING EXP	-	610	610		-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	1,800	4,000	2,200	122%	1,216	2,850
	58400	PER MEMBER CHARGE	3,921	4,141	220	6%	4,029	4,999
	58620	MINI-CLE EXPENSE	-	-	-		112	-
TOTAL DIRECT EXPENSES			6,471	9,131	2,660	41%	5,358	7,899
NET INCOME (LOSS):			1,889	(509)	(2,398)	-127%	1,754	(933)
NEW FUND BALANCE:			17,118	16,609	(509)	-3%	15,229	14,259

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SSSP	SOLO & SMALL PRACTICE SECTION							
	40500	INTEREST - INVESTMENTS	900	989	89	10%	639	-
	41805	MINI-CLE REVENUE	5,000	5,000	-	0%	4,805	2,905
	48200	SECTION DUES REVENUE	31,500	31,500	-	0%	29,144	39,447
TOTAL REVENUE			37,400	37,489	89	0%	34,588	42,352
	50165	CONFERENCE CALLS	190	200	10	5%	199	101
	58150	ATTENDANCE AT BOG MEETINGS	-	100	100		-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	270	300	30	11%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	5,000	-	0%	1,348	4,078
	58350	MEMBERSHIP & RECRUITING EXP	3,000	5,000	2,000	67%	6,874	400
	58400	PER MEMBER CHARGE	15,894	16,616	722	5%	15,602	20,291
	58525	SCHOLARSHIPS/DONATIONS/GRANT	1,200	-	(1,200)	-100%	-	-
	58600	SECTION SPECIAL PROJECTS	1,500	2,000	500	33%	-	-
	58620	MINI-CLE EXPENSE	2,500	3,000	500	20%	1,222	448
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	4,500	-
	58675	WEBSITE EXPENSES	4,000	5,000	1,000	25%	-	111
	58750	SEMINAR SCHOLARSHIPS	2,000	3,000	1,000	50%	1,950	-
TOTAL DIRECT EXPENSES			40,554	45,216	4,662	11%	31,695	25,429
NET INCOME (LOSS):			(3,154)	(7,727)	(4,573)	145%	2,894	16,923
NEW FUND BALANCE:			95,092	87,366	(7,727)	-8%	98,247	114,951

Washington State Bar Association
Section Budget Comparison

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
STAX	TAXATION SECTION						
40500	INTEREST - INVESTMENTS	560	200	(360)	-64%	257	-
41500	ANNUAL OR OTHER MEETING REV	2,000	4,320	2,320	116%	-	4,320
41805	MINI-CLE REVENUE	360	500	140	39%	835	-
48200	SECTION DUES REVENUE	12,460	12,190	(270)	-2%	11,696	16,039
TOTAL REVENUE		15,380	17,210	1,830	12%	12,788	20,359
50165	CONFERENCE CALLS	100	100	-	0%	-	-
58125	ANNUAL OR OTHER MEETING EXPENS	10,000	9,000	(1,000)	-10%	-	1,800
58175	AWARDS	400	400	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	-	1,500	1,500		-	-
58400	PER MEMBER CHARGE	11,002	11,249	247	2%	10,954	14,371
58450	RECEPTION/FORUM EXPENSE	4,500	4,500	-	0%	530	1,306
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	9,000	4,000	80%	6,000	-
58600	SECTION SPECIAL PROJECTS	6,000	6,000	-	0%	3,500	150
58620	MINI-CLE EXPENSE	500	500	-	0%	236	-
58625	SEMINAR EXPENSE - SECTIONS	4,000	4,000	-	0%	850	-
TOTAL DIRECT EXPENSES		45,002	49,749	4,747	11%	22,070	17,627
NET INCOME (LOSS):		(29,622)	(32,539)	(2,917)	10%	(9,282)	2,732
NEW FUND BALANCE:		4,711	(27,828)	(32,539)	-691%	34,333	32,743

**Washington State Bar Association
Section Budget Comparison**

		FY2023 Budget	FY2024 Budget	FY23 vs FY24 Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
SWP	WORLD PEACE THROUGH LAW SECTION							
	40500	INTEREST - INVESTMENTS	200	228	28	14%	155	-
	41850	SEMINAR SPLITS W/ CLE	875	900	25	3%	2,358	-
	48200	SECTION DUES REVENUE	3,870	3,499	(371)	-10%	3,758	5,123
TOTAL REVENUE		4,945	4,627	(318)	-6%	6,470	5,123	
	50165	CONFERENCE CALLS	10	-	(10)	-100%	-	-
	58175	AWARDS	500	500	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	150	150	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
	58400	PER MEMBER CHARGE	2,278	2,466	188	8%	2,348	3,061
	58450	RECEPTION/FORUM EXPENSE	500	500	-	0%	-	-
	58500	NEW LAWYER OUTREACH	-	520	520	-	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	3,000	3,000	-	0%	-	250
	58600	SECTION SPECIAL PROJECTS	200	200	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	100	100	-	0%	-	-
	58620	MINI-CLE EXPENSE	1,490	1,880	390	26%	539	950
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
TOTAL DIRECT EXPENSES		10,728	11,816	1,088	10%	2,887	4,261	
NET INCOME (LOSS):		(5,783)	(7,189)	(1,406)	24%	3,584	862	
NEW FUND BALANCE:		19,419	12,230	(7,189)	-37%	25,202	26,051	

ATTACHMENT E

**2024 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2024
Capital Software (General Indirects)								
Discipline System (GILDA) replacement	DISC	40,000	1	40,000	5	Oct-23	8,000	8,000
				-				-
Total				40,000			8,000	8,000
Capital Labor (WSBA Developer Resources)								
Law Clerk Database	CLERK	93,510	1	93,510	5	Jul-24	4,675	4,675
MCLE System Enhancements	MCLE	67,370	1	67,370	5	Jan-24	13,474	10,106
Discipline System (GILDA) replacement	DISC	49,120	1	49,120	5	Jan-24	9,824	7,368
Total		210,000		210,000			27,974	22,149
Capital Hardware (General Indirects):								
Replacement of network infrastructure hardware	INDIRECT	40,000	1	40,000	5	Oct-23	13,333	13,333
Total				40,000			13,333	13,333
Leasehold Improvements (General Indirects)								
Leasehold Improvements (accessibility)	INDIRECT	50,000	1	50,000	3.25	Oct-23	15,385	15,385
Total				50,000			15,385	15,385
GRAND TOTAL				340,000			64,692	58,867