



Washington State Bar Association

Fiscal Year 2025 Budget

**For the Fiscal Year Ended
September 30, 2025**



**Approved by the Board of Governors
September 6, 2024**

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Section 1



BUDGET NARRATIVE

For the Fiscal Year Ended September 30, 2025

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 and reallocations within the approved limits.

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 2024, WSBA kept license fees at \$458. At a meeting held on September 8, 2023, the Board of Governors approved (and the court later confirmed) holding the fees constant at \$458 and the Client Protection Fund assessment rate is \$20 for 2025. 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 6 years, as well as support the prudent use of reserves for FY25 spending.

FY25 Budget Highlights

The FY25 budget assumes expenses of \$27,956,320 million, supported by \$26,441,960 million in revenues. Planned use of reserves for the General fund is (\$1,351,749) and Section Funds is (\$359,722). The Client Protection fund and CLE funds are increasing reserves by \$242,158 and \$72,790 respectively.

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.

Expenses support the advancement of 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. The budget provides funding for programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of lawyers in society:

- Over 120 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 FY25 Budget includes \$75,000 capital labor projects, \$40,000 computer hardware, and \$25,000 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	\$390,330
Net	(\$390,330)
FTE Staff: 1.68	
<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, strategic planning that centers communities directly impacted by injustice and organizing the biannual Access to Justice Conference. 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	\$1,480,180
Expense	\$1,386,331
Net	\$93,849
FTE Staff: 6.65	
<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 and law school outreach.</p>	

ADV FTE – DEPT HEADCOUNT ALLOCATION	
<i>Advancement Department</i>	
Revenue	\$0
Expense	\$389,588
Net	(\$389,588)
FTE Staff: 1.96	
<p>This category includes some direct expenses and the management FTE expense related to Advancement that cannot be categorized into any other cost center.</p>	

BAR NEWS	
<i>Communications Department</i>	
Revenue	\$589,600
Expense	\$713,936
Net	(\$124,336)
FTE Staff: 2.13	
<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, 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>	

	<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.
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BOARD OF GOVERNORS	
	<i>Office of Executive Director</i>
Revenue	\$0
Expense	\$547,213
Net	(\$547,213)
This cost center supports the work of the Board of Governors, including funding for Board meetings and retreats, Board committee meetings, and governor and officer education, travel, and outreach.	
FTE Staff: 1.40	

CHARACTER & FITNESS BOARD	
	<i>Office of General Counsel</i>
Revenue	\$0
Expense	\$173,905
Net	(\$173,905)
The Character and Fitness Board conducts hearings to determine whether applicants for admission to the practice of law can meet the court rule standards of good moral character and fitness required to engage in the practice of law. After reading the hearing materials and considering the testimony, the Board prepares written findings and a recommendation, which are submitted to the Washington Supreme Court for final decision and action. The Board generally meets one day a month, and most of the hearing and deliberations last all day.	
FTE Staff: 0.75	

COMM FTE – DEPT HEADCOUNT ALLOCATION	
	<i>Communications Department</i>
Revenue	\$0
Expense	\$249,012
Net	(\$249,012)
This category includes the management FTE expense related to Communication that cannot be categorized into any other cost center.	
FTE Staff: 1.00	

COMMUNICATION and OUTREACH	
	<i>Communications Department</i>
Revenue	\$600
Expense	\$961,677
Net	(\$961,077)
The Communication and Outreach team is responsible for member, public, and internal communications; member and public outreach across the state (including the annual Listening Tour); branding and reputation management; media and public relations; marketing; special events and awards; and strategic communication tools aimed at improving member and public engagement, education, and perception. This team oversees the WSBA website, WSBA’s blog (NW Sidebar), social media channels, and broadcast emails. This team works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.	
FTE Staff: 6.05	

DISCIPLINE	
	<i>Office of Disciplinary Counsel</i>
Revenue	\$90,000
Expense	\$6,492,254
Net	(\$6,402,254)
The Washington State Supreme Court’s exclusive responsibility to administer the lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule to the WSBA. This function is discharged in part by the lawyers and staff of the Office of Disciplinary Counsel (ODC), which is responsible for investigating allegations of licensee misconduct and incapacity, prosecuting violations of the Rules of Professional Conduct, and seeking transfers to disability-inactive status for licensees lacking the capacity to practice law. ODC opened more than 1,750 grievance files against lawyers in calendar year 2023 (not inclusive of LPO and LLLT grievances). The intake team identifies and dismisses grievances that do not allege provable unethical conduct, and forwards well-grounded matters to	
FTE Staff: 39.00	

	<p>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	<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 developing, launching and implementing a new DEI Plan informed by a new membership demographic study, DEI educational and networking events including CLE programs and DEI trainings for volunteers, events to promote diversity and inclusion such as the Seattle University ARC Reception and the Pathway to the Profession Summit, and outreach to and collaboration with Washington's affinity bar associations. This cost center also supports the WSBA DEI Council. The DEI programs are supported by a \$135,000 grant from the Washington State Bar Foundation in FY25.</p>
Expense	\$442,805	
Net	(\$307,805)	
FTE Staff: 2.69		

ETHICS, WELLNESS, PRACTICE		
		<i>Advancement Department</i>
Revenue	\$72,000	<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 WSBA members prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems, and provide education and services to foster member well-being in furtherance of their service to the public. 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</p>
Expense	\$690,423	
Net	(\$618,423)	
FTE Staff: 3.51		

	<p>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. This cost center also supports the work of the WSBA Member Well-Being Task Force. 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 VLex/Fastcase which is a free member benefit. This cost center also supports the work of the WSBA Legal Technology Task Force. FY25 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	\$600,000	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	\$1,159,713	
Net	(\$559,713)	
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. For FY25, the Foundation will directly contribute \$265,000 to WSBA's budget in support of public service & pro bono, and diversity, equity & inclusion programs. Revenue in excess of that amount (and not committed for other expenses) will be used to pay Powerful Communities grants directly to recipients.
Expense	\$183,526	
Net	(\$183,526)	
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	\$574,952	
Net	(\$574,952)	
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 from application fees (\$100) and annual enrollment fees (\$2,000). Expenses are primarily the staff costs of administering the Law Clerk program, expenses related to outreach and promoting the program, and expenses incurred by the Law Clerk Board.
Expense	\$229,692	
Net	(\$22,492)	
FTE Staff: 1.23		

LEGISLATIVE		
		<i>Communications and Outreach Department</i>
Revenue	\$0	A full-time legislative lobbyist and legislative assistant work closely with the WSBA leadership and sections/entities to provide content-area expertise to legislators as they craft laws and to advocate for the bar's legislative agenda. This team tracks relevant legislation during session and provides technical advice to the Legislature. Expenses include the cost of contract lobbyists, as needed.
Expense	\$280,573	
Net	(\$280,573)	
FTE Staff: 1.70		

LICENSING/MEMBERSHIP RECORDS		
		<i>Regulatory Services Department</i>
Revenue	\$450,200	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.
Expense	\$826,258	
Net	(\$376,058)	
FTE Staff: 4.83		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.

LIMITED LICENSE LEGAL TECHNICIAN		
		<i>Regulatory Services Department</i>
Revenue	\$25,031	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.
Expense	\$115,588	
Net	(\$90,557)	
FTE Staff: 0.66		

LIMITED PRACTICE OFFICERS		
		<i>Regulatory Services Department</i>
Revenue	\$189,300	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.
Expense	\$143,867	
Net	\$45,433	
FTE Staff: 0.70		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 review and writing expenses.

MANDATORY CONTINUED LEGAL EDUCATION	
<i>Regulatory Services Department</i>	
Revenue	\$1,233,800
Expense	\$805,080
Net	\$428,720
FTE Staff: 4.78	
<p>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, reviews certifications of MCLE credit, and tracks compliance in accordance with APR 11.</p> <p>Revenues are received from CLE sponsors via accreditation application fees, application late fees, and fees for the late submission of CLE 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>	

MEMBER SERVICES AND ENGAGEMENT	
<i>Advancement Department</i>	
Revenue	\$138,300
Expense	\$678,608
Net	(\$540,308)
FTE Staff: 4.64	
<p>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.</p> <p>In FY25 this cost center will support the direct and indirect costs of: (1) supporting 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) developing 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 FY25 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) development 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. FY25 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	\$988,085	
Net	(\$988,085)	
FTE Staff: 3.90		

OFFICE OF GENERAL COUNSEL

		<i>Office of General Counsel</i>
Revenue	\$0	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.
Expense	\$1,028,444	
Net	(\$1,028,444)	
FTE Staff: 5.92		

OFFICE OF GENERAL COUNSEL – DISCIPLINARY BOARD

		<i>Office of General Counsel</i>
Revenue	\$0	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.
Expense	\$326,545	
Net	(\$326,545)	
FTE Staff: 1.30		

PRACTICE OF LAW BOARD

		<i>Office of General Counsel</i>
Revenue	\$0	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 allegations of the unauthorized practice of law (UPL).
Expense	\$92,989	
Net	(\$92,989)	
FTE Staff: 0.55		

PUBLIC SERVICE PROGRAMS

		<i>Office of the Executive Director</i>
Revenue	\$132,400	Public Service Programs includes staffing and support for the assessment and redesign of 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, the pro bono portal for members to 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's assessment and redesign project. Public Service Programs will continue to be supported by a grant of \$130,000 from the Washington State Bar Foundation.
Expense	\$534,374	
Net	(\$401,974)	
FTE Staff: 1.62		

PUBLICATION AND DESIGN SERVICES	
<i>Communications and Outreach Department</i>	
Revenue	\$0
Expense	\$129,220
Net	(\$129,220)
FTE Staff: 0.89	
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 Sections publications, Bar News, and official department reports); 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.	

REGULATORY REFORM	
<i>Office of General Counsel</i>	
Revenue	\$0
Expense	\$199,962
Net	(\$199,962)
FTE Staff: 0.75	
This category includes the FTE and direct expenses to support the development of alternative pathways to practice as directed by the Supreme Court. Staffing support is provided by individuals in both the Office of General Counsel and Regulatory Services departments, and funding for FY25 is provided by the Special Projects and Innovation reserve fund.	

RSD FTE – DEPT HEADCOUNT ALLOCATION	
<i>Regulatory Services Department</i>	
Revenue	\$0
Expense	\$449,371
Net	(\$449,371)
FTE Staff: 2.25	
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	\$275,000
Expense	\$299,310
Net	(\$24,310)
FTE Staff: 2.53	
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 \$18.45 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	\$729,227
Net	(\$729,227)
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 Facilities team administers the main call center and email inbox for WSBA supporting member and public inquiries. Facilities encompasses maintenance and upkeep for WSBA facilities, safety and security protocols, and office services (including ordering office supplies), and construction projects.	

TECHNOLOGY	
<i>Information Technology Department</i>	
Revenue	\$0
Expense	\$2,048,168
Net	(\$2,048,168)
FTE Staff: 12.00	
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).
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VOLUNTEER ENGAGEMENT	
	<i>Office of the Executive Director</i>
Revenue	\$0
Expense	\$311,017
Net	(\$311,017)
FTE Staff: 1.70	
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	\$1,623,710
Expense	\$1,357,807
Net	\$265,903
FTE Staff: 8.00	
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).	
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	\$131,000
Expense	\$331,902
Net	(\$200,902)
FTE Staff: 1.75	
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.	
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	\$645,483
Expense	\$1,005,206
Net	(\$359,722)
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	\$930,540
Expense	\$689,364
Net	\$241,176
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	\$22,885,776
Net	(\$22,885,776)
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.	
<u>Salaries:</u>	
The increase from the FY25 Budget includes:	
<ul style="list-style-type: none"> • Salary increases for staff commensurate with compensation schedule • A 3% increase to the compensation schedule midpoint 	

- Addition of 3.0 FTEs

Allowance for Open Positions for FY25:

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.

Benefits:

WSBA employees participate in the State medical and retirement programs, thus rates for these benefits are set by the state of Washington.

Rent:

Rent expense for FY25 is \$900,000. This is reduced from FY24 as a result of WSBA's lease renewal which downsized space by 45%, effective September 1, 2024.

Depreciation:

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.

Insurance:

The WSBA's cost of insurance is 288,200.

Section 2

**Washington State Bar Association Financial Summary
Fiscal Year 2025 Budget Final Draft**

Category	FY25 Budgeted Revenues	FY25 Budgeted Total Expenses	FY25 Budgeted Net Result
Access to Justice	-	390,330	(390,330)
Admissions/Bar Exam	1,480,180	1,386,331	93,849
Advancement FTE	-	389,588	(389,588)
Bar News	589,600	713,936	(124,336)
Board of Governors	-	547,213	(547,213)
Character & Fitness Board	-	173,905	(173,905)
Communications Strategies	600	961,677	(961,077)
Communications Strategies FTE	-	249,012	(249,012)
Discipline	90,000	6,492,254	(6,402,254)
Diversity	135,000	442,805	(307,805)
Finance	600,000	1,159,713	(559,713)
Foundation	-	183,526	(183,526)
Human Resources	-	574,952	(574,952)
Law Clerk Program	207,200	229,692	(22,492)
Legislative	-	280,573	(280,573)
Legal Lunchbox	34,000	38,917	(4,917)
Licensing and Membership Records	450,200	826,258	(376,058)
Licensing Fees	17,492,616	-	17,492,616
Limited License Legal Technician	25,031	115,588	(90,557)
Limited Practice Officers	189,300	143,867	45,433
Mandatory CLE	1,233,800	805,080	428,720
Member Wellness Program	10,000	239,651	(229,651)
Member Services & Engagement	16,300	411,369	(395,069)
Mini CLE	-	119,503	(119,503)
New Member Education	88,000	108,818	(20,818)
Office of General Counsel	-	1,028,444	(1,028,444)
Office of the Executive Director	-	988,085	(988,085)
OGC-Disciplinary Board	-	326,545	(326,545)
Practice of Law Board	-	92,989	(92,989)
Practice Management Assistance	62,000	235,653	(173,653)
Professional Responsibility Program	-	215,119	(215,119)
Public Service Programs	132,400	534,374	(401,974)
Publication and Design Services	-	129,220	(129,220)
Regulatory Services FTE	-	449,371	(449,371)
Regulatory Reform	-	199,962	(199,962)
Sections Administration	275,000	299,310	(24,310)
Service Center	-	729,227	(729,227)
Technology	-	2,048,168	(2,048,168)
Volunteer Engagement	-	311,017	(311,017)
Subtotal General Fund	23,111,227	24,572,042	(1,460,815)
Expenses using reserve funds		(109,065)	109,065
Total General Fund - Net Result from Operations	23,111,227	24,462,977	(1,351,749)
CLE-Seminars and Products	1,623,710	1,357,807	265,903
CLE - Deskbooks	131,000	331,902	(200,902)
Total CLE	1,754,710	1,689,709	65,001
Expenses using Facilities Reserve funds	-	(7,789)	7,789
Total CLE Fund - Net Result from Operations	1,754,710	1,681,920	72,790
Total All Sections	645,483	1,005,206	(359,722)
Client Protection Fund-Restricted	930,540	689,364	241,176
Expenses using Facilities Reserve funds	-	(983)	983
Total CPF Fund - Net Result from Operations	930,540	688,381	242,158
Totals	26,441,960	27,956,320	(1,514,360)
Totals Net of Use of Facilities Reserve Funds	26,441,960	27,838,483	(1,396,523)

**Washington State Bar Association
Budget Comparison**

Cost Center	FY25 FTE	147.50	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
All	REFORECAST FTE	144.50						
Revenue	40205	DIVERSION	7,500	10,000	2,500	33%	7,750	10,500
	40210	RECORDS REQUEST FEES	-	-	-		9	-
	40300	DONATIONS & GRANTS	265,000	267,400	2,400	1%	265,000	265,000
	40500	INTEREST - INVESTMENTS	847,147	802,050	(45,097)	-5%	1,119,741	1,001,204
	40600	LICENSE FEES	16,692,574	16,853,241	160,667	1%	16,191,504	12,180,532
	40625	LICENSE FEES - NEW ADMITTEES	417,925	429,375	11,450	3%	394,252	315,411
	40650	LICENSE FEES - LATE FEES	200,000	200,000	-	0%	269,748	381,975
	40675	LICENSE FEES - REINSTATEMENTS	10,000	10,000	-	0%	15,762	19,463
	40705	EXAM SOFTWARE REVENUE	27,500	27,500	-	0%	28,270	7,450
	40800	PUBLICATIONS REVENUE	1,500	1,250	(250)	-17%	2,008	972
	40900	ROYALTIES	75,300	74,800	(500)	-1%	85,361	61,601
	40950	NMP PRODUCT SALES	40,000	60,000	20,000	50%	35,823	97,419
	41000	SHIPPING & HANDLING	300	210	(90)	-30%	153	45
	41100	STATUS CERTIFICATE FEES	27,000	27,000	-	0%	27,775	22,100
	41450	SPONSORSHIPS	11,000	13,500	2,500	23%	9,000	11,566
	41500	ANNUAL OR OTHER MEETING REV	4,320	5,575	1,255	29%	4,320	4,710
	41700	CONFERENCES & INSTITUTES	38,000	3,738	(34,262)	-90%	-	3,739
	41800	SEMINAR REGISTRATIONS	842,000	848,000	6,000	1%	793,964	479,574
	41805	MINI-CLE REVENUE	33,690	32,890	(800)	-2%	23,655	27,497
	41825	SEMINAR REVENUE-OTHER	20,000	20,000	-	0%	38,972	30,852
	41850	SEMINAR SPLITS W/ CLE	(7,125)	(10,300)	(3,175)	45%	(0)	-
	41875	SEMINAR SPLITS W/ OTHERS	11,000	20,000	9,000	82%	12,426	23,241
	42207	BAR EXAM FEES	1,160,000	1,280,780	120,780	10%	1,075,529	1,108,285
	42230	BAR EXAM LATE FEES	55,000	98,200	43,200	79%	65,400	56,700
	42232	HOUSE COUNSEL APPLICATION FEES	45,000	56,260	11,260	25%	26,880	21,380
	42270	RULE 9/LEGAL INTERN FEES	12,000	12,500	500	4%	13,350	13,750
	42275	LAW CLERK FEES	204,000	204,000	-	0%	206,166	191,568
	42281	LLLT LICENSE FEES	18,562	17,731	(831)	-4%	13,908	11,317
	42285	FOREIGN LAW CONSULTANT FEES	1,240	1,940	700	56%	1,540	1,860
	42286	LAW CLERK APPLICATION FEES	3,200	3,200	-	0%	3,400	3,900
	42287	SPECIAL ADMISSIONS	-	3,000	3,000		3,510	3,510
	42288	INVESTIGATION FEES	20,200	20,300	100	0%	26,100	23,200
	42290	PRO HAC VICE	400,000	400,000	-	0%	375,560	368,705
	42291	LLLT LATE LICENSE FEES	-	-	-		133	404
	42450	AUDIT REVENUE	1,000	1,000	-	0%	850	170
	42570	50 YEAR MEMBER TRIBUTE LUNCH	500	100	(400)	-80%	1,615	1,900
	42710	BNEWS DISPLAY ADVERTISING	400,000	405,000	5,000	1%	400,556	326,264
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	108	108
	42730	BNEWS CLASSIFIED ADVERTISING	7,500	2,500	(5,000)	-67%	7,220	2,205
	42760	JOB TARGET ADVERTISING	200,000	180,000	(20,000)	-10%	174,398	102,012
	43100	DESKBOOK SALES (LEXISNEXIS PRINT)	30,000	30,000	-	0%	40,042	8,081
	43200	COURSEBOOK SALES	10,000	3,500	(6,500)	-65%	1,115	360
	43400	DIGITAL VIDEO SALES	920,000	950,000	30,000	3%	951,396	845,807
	43450	SECTION PUBLICATION SALES	1,500	1,000	(500)	-33%	2,300	585
	43455	LEXIS/NEXIS ROYALTIES	75,000	75,000	-	0%	53,429	39,466
	43525	CASEMAKER ROYALTIES	30,000	25,000	(5,000)	-17%	46,667	17,130

44100	WSBA LOGO MERCHANDISE SALES	-	500	500		2,760	2,414
44350	RECOVERY OF DISCIPLINE COSTS	100,000	70,000	(30,000)	-30%	51,272	37,823
44450	DISCIPLINE HISTORY SUMMARY	18,000	19,000	1,000	6%	17,969	13,320
44820	CPF RESTITUTION	10,000	10,000	-	0%	9,177	23,719
44840	CPF MEMBER ASSESSMENTS	525,930	720,540	194,610	37%	715,570	537,265
45040	MEMBER CONTACT INFORMATION	3,700	3,000	(700)	-19%	3,586	5,706
45060	PHOTO BAR CARD SALES	200	200	-	0%	240	216
45110	LPO EXAMINATION FEES	22,000	20,000	(2,000)	-9%	24,000	18,900
45115	LPO EXAM LATE FEE	3,300	3,000	(300)	-9%	-	-
45120	LPO LICENSE FEES	170,000	160,000	(10,000)	-6%	161,134	118,233
45125	LPO LATE LICENSE FEES	2,500	2,000	(500)	-20%	2,220	3,600
45210	ACTIVITY APPLICATION FEE	550,000	600,000	50,000	9%	671,300	548,800
45215	ACTIVITY APPLICATION LATE FEE	220,000	220,000	-	0%	252,000	209,550
45220	MCLE LATE FEES	194,150	229,300	35,150	18%	236,150	269,625
45230	ANNUAL ACCREDITED SPONSOR FEES	36,000	39,000	3,000	8%	39,000	36,750
45250	ATTENDANCE LATE FEES	90,000	120,000	30,000	33%	126,650	94,100
45255	COMITY CERTIFICATES - REQUEST	13,800	13,800	-	0%	12,900	12,772
45260	COMITY CERTIFICATES - SUBMIT	14,000	16,000	2,000	14%	17,450	15,775
47100	TRIAL ADVOCACY PROGRAM	12,000	15,000	3,000	25%	15,779	12,098
48010	REIMBURSEMENTS FROM SECTIONS	297,786	275,000	(22,786)	-8%	268,147	364,230
48200	SECTION DUES REVENUE	438,431	438,280	(151)	0%	427,651	562,181
Total Revenue		25,881,230	26,441,960	560,730	2%	25,871,618	20,980,593

Direct	50015	DEPRECIATION	16,214	36,259	20,045	124%	-	-
	50020	BANK FEES	3,000	2,500	(500)	-17%	2,705	(2,115)
	50033	CONSULTING SERVICES	230,550	177,700	(52,850)	-23%	145,998	79,092
	50037	DONATIONS/SPONSORSHIPS/GRANTS	292,309	300,000	7,691	3%	259,328	170,355
	50050	EQUIPMENT, HARDWARE & SOFTWARE	4,500	2,400	(2,100)	-47%	-	2,941
	50060	POSTAGE	129,002	141,652	12,650	10%	128,851	110,024
	50070	PRINTING & COPYING	252,400	265,500	13,100	5%	220,355	163,985
	50080	PUBLICATIONS PRODUCTION	300	350	50	17%	169	-
	50085	YLL SECTION PROGRAM	1,500	1,300	(200)	-13%	705	-
	50095	CLE COMPS	1,000	1,000	-	0%	-	-
	50100	STAFF TRAVEL/PARKING	81,071	107,471	26,400	33%	62,292	32,553
	50110	STAFF CONFERENCE & TRAINING	131,492	137,432	5,940	5%	73,348	58,744
	50120	STAFF MEMBERSHIP DUES	21,818	22,260	442	2%	12,132	14,510
	50130	SUBSCRIPTIONS	10,025	10,996	971	10%	9,027	7,540
	50135	TRANSCRIPTION SERVICES	2,100	-	(2,100)	-100%	-	-
	50140	SUPPLIES	2,750	5,200	2,450	89%	3,079	2,010
	50145	SURVEYS	17,600	-	(17,600)	-100%	29,512	10,000
	50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,000	-	0%	571	522
	50160	TELEPHONE	100,285	94,575	(5,710)	-6%	88,785	64,077
	50165	CONFERENCE CALLS	2,654	2,207	(447)	-17%	781	711
	52110	PRO BONO & LEGAL AID COMMITTEE	2,500	2,500	-	0%	1,339	782
	52121	ATJ BOARD RETREAT	4,000	6,000	2,000	50%	2,130	1,898
	52125	LEADERSHIP TRAINING	39,000	41,000	2,000	5%	20,770	19,454
	52140	ATJ BOARD EXPENSE	65,000	58,500	(6,500)	-10%	82,008	19,028
	52210	FACILITY, PARKING, FOOD	100,300	109,500	9,200	9%	106,414	45,221
	52215	EXAMINER FEES	34,000	44,500	10,500	31%	28,500	11,500
	52221	UBE EXAMINATIONS	113,000	118,000	5,000	4%	117,486	37,088
	52225	BOARD OF BAR EXAMINERS	39,000	42,500	3,500	9%	30,557	7,532
	52230	BAR EXAM PROCTORS	21,000	23,000	2,000	10%	38,709	5,494
	52235	CHARACTER & FITNESS BOARD EXP	18,000	18,000	-	0%	331	2,064
	52240	DISABILITY ACCOMMODATIONS	70,967	80,000	9,033	13%	33,037	29,274
	52245	CHARACTER & FITNESS INVESTI	1,100	1,100	-	0%	-	(59)
	52250	LAW SCHOOL VISITS	1,700	2,000	300	18%	644	411
	52255	LAW CLERK BOARD	8,000	8,000	-	0%	5,680	4,894
	52258	LAW CLERK OUTREACH	5,000	30,000	25,000	500%	-	73
	52270	DEPRECIATION-SOFTWARE	11,038	-	(11,038)	-100%	24,447	9,876
	52520	ABA DELEGATES	14,000	16,000	2,000	14%	12,592	7,487
	52540	SECTION/COMMITTEE CHAIR MTGS	1,000	700	(300)	-30%	456	80
	52570	APEX	50,000	52,500	2,500	5%	39,146	21,491
	52573	50 YEAR MEMBER TRIBUTE LUNCH	30,000	35,000	5,000	17%	22,084	25,247
	52585	WASHINGTON LEADERSHIP INSTITUTE	80,000	100,000	20,000	25%	79,486	80,000
	52590	BAR LEADERS CONFERENCE	-	-	-	-	8,497	-
	52660	JUD RECOMMEND COMMITTEE	2,250	2,250	-	0%	-	-
	52680	COMMITTEE FOR DIVERSITY	3,800	5,900	2,100	55%	2,890	261
	52681	DIVERSITY EVENTS & PROJECTS	31,800	43,100	11,300	36%	6,595	975
	52683	LLT BOARD	14,240	11,500	(2,740)	-19%	4,882	1,118
	52687	INTERNAL DIVERSITY OUTREACH	-	7,500	7,500	-	-	-
	52688	EXAM WRITING	9,000	19,000	10,000	111%	8,400	8,400
	52689	LLT EDUCATION	-	1,000	1,000	-	535	-
	52710	GRAPHICS/ARTWORK	100	1,000	900	900%	-	1,103
	52750	EDITORIAL ADVIS COMMITTEE EXP	-	300	300	-	75	20
	52810	BOG MEETINGS	190,000	148,000	(42,000)	-22%	228,469	82,674
	52812	NEW GOVERNOR ORIENTATION	10,000	10,000	-	0%	-	-
	52820	BOG COMMITTEES' EXPENSES	2,500	2,000	(500)	-20%	145	18

52821	BOG RETREAT	35,000	40,000	5,000	14%	48,472	17,487
52822	BOG CONFERENCE ATTENDANCE	60,000	39,500	(20,500)	-34%	27,077	48,682
52823	PRESIDENT'S PHOTO	3,300	3,300	-	0%	-	488
52830	BOG TRAVEL & OUTREACH	22,000	50,000	28,000	127%	23,589	20,768
52840	ED TRAVEL & OUTREACH	4,000	6,000	2,000	50%	1,640	4,595
52874	PUBLIC DEFENSE	4,000	4,000	-	0%	1,086	2,043
52878	COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	3,287	3,259
52880	BOG ELECTIONS	26,900	42,000	15,100	56%	18,400	9,041
52891	LONG RANGE STRATEGIC PLANNING COUNCIL	600	-	(600)	-100%	-	-
52940	BOARD OF TRUSTEES	3,250	3,600	350	11%	812	474
52960	PRESIDENT'S DINNER	15,000	10,000	(5,000)	-33%	26,390	482
53210	COST OF SALES - DESKBOOKS	4,000	5,000	1,000	25%	83,645	2,665
53220	COST OF SALES - COURSEBOOKS	1,100	300	(800)	-73%	106	24
53225	COST OF SALES - SECTION PUBLIC	500	500	-	0%	2,217	355
53260	OBSOLETE INVENTORY	21,000	48,250	27,250	130%	-	4,122
53255	CLE-EQUIP-DEPRECIATION	2,040	2,012	(28)	-1%	3,351	1,530
53265	SPLITS TO SECTIONS	300	300	-	0%	454	96
53270	DESKBOOK ROYALTIES	300	300	-	0%	92	198
53282	SOFTWARE HOSTING	60,500	68,074	7,574	13%	-	48,064
53283	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	-	6,067
53285	ONLINE PRODUCT HOSTING EXPENSES	53,000	54,000	1,000	2%	53,338	36,979
53320	POSTAGE & DELIVERY-DESKBOOKS	-	300	300	-	90	-
53330	POSTAGE & DELIVERY-COURSEBOOKS	500	200	(300)	-60%	34	13
53610	COURSEBOOK PRODUCTION	500	500	-	0%	45	-
53640	ACCREDITATION FEES	3,000	3,000	-	0%	2,670	1,818
53690	FACILITIES	160,500	165,000	4,500	3%	120,386	66,553
53700	SPEAKERS & PROGRAM DEVELOPMENT	45,100	48,100	3,000	7%	25,852	16,134
53730	HONORARIUM	4,500	4,500	-	0%	-	-
53731	INSURANCE REBATE	(425)	(3,375)	(2,950)	694%	(322)	-
53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-
54026	IMAGE LIBRARY	4,100	4,800	700	17%	4,100	4,752
54027	BAR OUTREACH	18,000	20,000	2,000	11%	2,648	3,337
54130	PRO BONO CERTIFICATES	2,000	4,000	2,000	100%	905	75
54310	COURT REPORTERS	75,500	100,000	24,500	32%	68,884	90,117
54320	OUTSIDE COUNSEL EXPENSES	1,000	1,000	-	0%	-	250
54360	LITIGATION EXPENSES	40,200	40,200	-	0%	29,343	39,159
54370	DISABILITY EXPENSES	9,000	5,500	(3,500)	-39%	2,734	1,414
54400	TRANSLATION SERVICES	1,000	12,000	11,000	1100%	4,994	8,538
54512	STAFF TRAINING- GENERAL	12,912	36,800	23,888	185%	4,199	7,231
54520	RECRUITING AND ADVERTISING	8,000	8,000	-	0%	6,918	4,789
54530	PAYROLL PROCESSING	50,000	50,000	-	0%	47,001	31,275
54540	SALARY SURVEYS	1,500	1,000	(500)	-33%	-	1,973
54590	TRANSFER TO INDIRECT EXPENSE	(77,112)	(111,300)	(34,188)	44%	(60,354)	(48,158)
54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,158	133
54715	MEMBER WELLNESS COUNCIL	1,000	4,250	3,250	325%	-	-
54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	342,424	18,975
54820	CPF BOARD	2,000	2,000	-	0%	1,125	499
54910	RENT - OLYMPIA OFFICE	1,500	-	(1,500)	-100%	-	-
54920	CONTRACT LOBBYIST	12,500	15,000	2,500	20%	12,500	12,500
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	-	2
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
55010	LICENSING FORMS	-	-	-	-	2,401	-
55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	2,301	278
55165	LPO OUTREACH	1,000	1,000	-	0%	-	-
55210	MCLE BOARD EXPENSES	5,000	4,000	(1,000)	-20%	-	-

55220	DEPRECIATION-SOFTWARE	130,449	142,183	11,734	9%	6,443	91,256
55250	CASEMAKER/FASTCASE	75,000	85,000	10,000	13%	80,723	84,042
55265	SPEAKERS & PROGRAM DEVELOPMENT	250	250	-	0%	-	-
55266	NEW LAWYER OUTREACH EVENTS	1,500	5,000	3,500	233%	250	509
55270	NEW LAWYERS COMMITTEE	13,500	15,000	1,500	11%	5,094	2,286
55310	DISCIPLINARY BOARD EXPENSES	4,000	5,000	1,000	25%	-	797
55320	CHIEF HEARING OFFICER	40,000	40,000	-	0%	30,000	29,997
55330	HEARING OFFICER EXPENSES	4,000	4,000	-	0%	891	163
55340	HEARING OFFICER TRAINING	400	1,000	600	150%	-	-
55370	APPOINTED COUNSEL	48,000	50,400	2,400	5%	48,000	37,000
55380	DISCIPLINARY SELECTION PANEL	1,000	1,000	-	0%	-	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
55510	PRACTICE OF LAW BOARD	12,000	16,000	4,000	33%	2,426	1,157
55555	NEW EXPENSE ACCOUNT NEEDED	-	95,500	95,500	-	-	-
55610	CPE COMMITTEE	1,000	1,000	-	0%	890	386
55615	WILLS	2,000	2,000	-	0%	-	-
55620	CUSTODIANSHIP	5,000	5,000	-	0%	259	125
55970	MEMBER ENGAGEMENT COUNCIL	1,000	500	(500)	-50%	-	-
55980	SMALL TOWN AND RURAL COMMITTEE	5,000	7,500	2,500	50%	2,659	-
55980	SMALL TOWN AND RURAL COMMITTEE						
55981	OUTREACH AND ACTIVITIES	55,000	65,000	10,000	18%	-	26,215
55911	CLOUD INFRASTRUCTURE	82,000	130,000	48,000	59%	-	-
56100	COMPUTER HARDWARE	66,200	66,200	-	0%	63,427	48,959
56150	COMPUTER SOFTWARE	330,000	530,000	200,000	61%	370,068	258,134
56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	49,368	28,535
56230	SOFTWARE MAINT & LICENSING	380,000	380,000	-	0%	349,017	321,098
56550	THIRD PARTY SERVICES	10,000	65,000	55,000	550%	43,796	35,746
56900	TRANSFER TO INDIRECT EXPENSES	(1,185,400)	(1,433,500)	(248,100)	21%	(1,060,198)	(830,080)
57320	TRIAL ADVOCACY EXPENSES	1,500	1,700	200	13%	1,406	1,254
58125	ANNUAL OR OTHER MEETING EXPENS	24,200	22,700	(1,500)	-6%	10,380	14,873
58150	ATTENDANCE AT BOG MEETINGS	1,550	2,200	650	42%	-	-
58175	AWARDS	8,260	5,810	(2,450)	-30%	3,669	396
58200	BREAKFAST/LUNCH/DINNER MTG EXP	6,000	4,000	(2,000)	-33%	-	82
58225	CONFERENCE/INSTITUTE EXPENSE	-	30,000	30,000	-	84,407	(135)
58300	EXECUTIVE COMMITTEE EXPENSES	70,080	70,270	190	0%	20,113	18,591
58305	EXECUTIVE COMM EXP - OTHER	54,000	58,500	4,500	8%	28,682	25,701
58315	HONORARIUM	8,100	9,100	1,000	12%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	91,830	89,910	(1,920)	-2%	37,269	44,357
58326	LEGISLATIVE/LOBBYING	2,000	2,000	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	29,295	38,570	9,275	32%	4,521	10,051
58375	NEWSLETTER/PUBLICATION EXPENSE	13,550	14,950	1,400	10%	5,634	5,666
58400	PER MEMBER CHARGE	284,470	280,433	(4,037)	-1%	268,147	364,192
58450	RECEPTION/FORUM EXPENSE	44,810	62,510	17,700	40%	21,699	15,617
58500	NEW LAWYER OUTREACH	6,320	6,220	(100)	-2%	1,917	120
58525	SCHOLARSHIPS/DONATIONS/GRANT	172,700	185,200	12,500	7%	100,073	61,112
58550	SECTION COMMITTEE EXPENSE	2,500	2,000	(500)	-20%	-	-
58600	SECTION SPECIAL PROJECTS	14,420	8,020	(6,400)	-44%	1,950	-
58615	LAW SCHOOL OUTREACH	14,310	27,510	13,200	92%	3,358	2,629
58620	MINI-CLE EXPENSE	53,804	50,516	(3,288)	-6%	10,654	15,882
58625	SEMINAR EXPENSE - SECTIONS	111,633	76,000	(35,633)	-32%	6,222	17,352
58675	WEBSITE EXPENSES	10,880	10,380	(500)	-5%	3,597	2,922
58750	SEMINAR SCHOLARSHIPS	8,000	8,000	-	0%	4,438	778
	Total Direct Expenses	4,670,791	5,070,545	399,754	9%	3,471,185	2,345,193

Indirect	51110	SALARIES	13,743,352	14,691,362	948,009	7%	12,570,946	9,868,544
	51120	BUDGETED TEMPORARY EMPLOYEES	296,112	238,085	(58,027)	-20%	196,091	202,840
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	0	0%	5,200	3,600
	51220	EMPLOYEE SERVICE AWARDS	1,680	2,610	930	55%	2,345	1,300
	51230	FICA (EMPLOYER PORTION)	1,027,685	1,110,604	82,919	8%	925,580	739,250
	51240	L&I INSURANCE	73,611	72,277	(1,334)	-2%	58,584	44,493
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PO)	29,686	33,182	3,496	12%	25,359	21,074
	51250	MEDICAL (EMPLOYER PORTION)	1,944,108	2,057,482	113,375	6%	1,676,604	1,396,756
	51270	RETIREMENT (EMPLOYER PORTION)	1,292,648	1,322,122	29,473	2%	1,263,903	933,614
	51280	TRANSPORTATION ALLOWANCE	34,000	34,000	0	0%	34,072	27,936
	51290	UNEMPLOYMENT INSURANCE	82,748	71,794	(10,953)	-13%	72,674	52,219
	51310	WORKPLACE BENEFITS	52,710	56,400	3,690	7%	40,489	28,003
	51340	HUMAN RESOURCES POOLED EXP	77,112	111,300	34,188	44%	60,354	48,158
	51405	MEETING SUPPORT EXPENSES	7,500	9,950	2,450	33%	7,288	5,271
	51410	RENT	1,753,325	900,000	(853,325)	-49%	387,388	356,445
	51411	MOVE/DOWNSIZING EXPENSES	98,400	-	(98,400)	-100%	27,769	47,449
	51420	PERSONAL PROP TAXES-WSBA	6,650	8,400	1,750	26%	5,396	4,572
	51430	FURNITURE, MAINT, LH IMP	73,832	75,617	1,785	2%	18,147	23,569
	51440	OFFICE SUPPLIES & EQUIP	22,564	22,164	(400)	-2%	21,672	13,125
	51450	FURN & OFFICE EQUIP DEPREC	111,192	112,375	1,183	1%	65,022	87,451
	51470	COMPUTER HARDWARE DEPREC	49,926	42,000	(7,926)	-16%	41,397	29,739
	51480	COMPUTER SOFTWARE DEPREC	71,787	18,067	(53,720)	-75%	51,471	33,531
	51500	INSURANCE	272,643	288,200	15,557	6%	266,861	200,089
	51501	WORK HOME FURNITURE & EQUIP	14,000	14,000	-	0%	5,833	2,731
	51505	PROFESSIONAL FEES-AUDIT	35,000	41,000	6,000	17%	30,365	38,400
	51510	PROFESSIONAL FEES- LEGAL	200,000	200,000	0	0%	43,565	43,977
	51512	ONLINE LEGAL RESEARCH	24,359	77,900	53,541	220%	41,279	20,624
	51513	ACCOMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	12,000	12,000	-	0%	-	4,985
	51515	TELEPHONE & INTERNET	33,000	33,600	600	2%	23,557	24,080
	51520	POSTAGE - GENERAL	18,300	15,500	(2,800)	-15%	11,442	7,065
	51525	RECORDS STORAGE	68,531	10,000	(58,531)	-85%	27,155	30,000
	51530	BANK FEES (INDIRECT)	50,000	40,000	(10,000)	-20%	46,382	21,367
	51620	PRODUCTION MAINT & SUPPLIES	12,500	13,000	500	4%	3,837	8,860
	51710	COMPUTER POOLED EXPENSES	1,185,400	1,433,500	248,100	21%	1,060,198	830,080
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-	
51955	CAPITAL LABOR & OVERHEAD	(210,000)	(75,000)	135,000	-64%	(275,379)	(67,990)	
51935	INSURANCE REBATE	(4,060)	(19,016)	(14,956)	368%	-	-	
TOTAL INDIRECT EXPENSES:			22,373,601	22,885,776	512,174	2%	18,844,209	15,133,205
TOTAL ALL EXPENSES:			27,044,392	27,956,320	911,928	3%	22,315,394	17,478,398
NET INCOME (LOSS):			(1,163,162)	(1,514,360)	(351,198)	30%	3,556,224	3,502,195

**Washington State Bar Association
Budget Comparison**

INDIRECT EXPENSES

Cost Center
All

FY25 FTE 147.50
REFORECAST FTE 144.50

			FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
INDIRECT	51110	SALARIES	13,743,352	14,691,362	948,009	7%	12,570,946	9,868,544
	51120	BUDGETED TEMPORARY EMPLOYEES	296,112	238,085	(58,027)	-20%	196,091	202,840
	51121	UNANTICIPATED TEMPS	-	-	-		1,364	-
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51935	INSURANCE REBATE	(4,060)	(19,016)	(14,956)	368%	-	-
	51955	CAPITAL LABOR & OVERHEAD	(210,000)	(75,000)	135,000	-64%	(275,379)	(67,990)
	51199	SALARY EXPENSE	13,625,404	14,635,431	1,010,026	7%	12,493,023	10,003,394
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	0	0%	5,200	3,600
	51220	EMPLOYEE SERVICE AWARDS	1,680	2,610	930	55%	2,345	1,300
	51230	FICA (EMPLOYER PORTION)	1,027,685	1,110,604	82,919	8%	925,580	739,250
	51240	L&I INSURANCE	73,611	72,277	(1,334)	-2%	58,584	44,493
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)	29,686	33,182	3,496	12%	25,359	21,074
	51250	MEDICAL (EMPLOYER PORTION)	1,944,108	2,057,482	113,375	6%	1,676,604	1,396,756
	51270	RETIREMENT (EMPLOYER PORTION)	1,292,648	1,322,122	29,473	2%	1,263,903	933,614
	51280	TRANSPORTATION ALLOWANCE	34,000	34,000	0	0%	34,072	27,936
	51290	UNEMPLOYMENT INSURANCE	82,748	71,794	(10,953)	-13%	72,674	52,219
	51299	BENEFITS EXPENSE	4,490,966	4,708,872	217,906	5%	4,064,319	3,220,240
	51310	WORKPLACE BENEFITS	52,710	56,400	3,690	7%	40,489	28,003
	51340	HUMAN RESOURCES POOLED EXP	77,112	111,300	34,188	44%	60,354	48,158
	51405	MEETING SUPPORT EXPENSES	7,500	9,950	2,450	33%	7,288	5,271
	51410	RENT	1,753,325	900,000	(853,325)	-49%	387,388	356,445
	51411	MOVE/DOWNSIZING EXPENSES	98,400	-	(98,400)	-100%	27,769	47,449
	51420	PERSONAL PROP TAXES-WSBA	6,650	8,400	1,750	26%	5,396	4,572
	51430	FURNITURE, MAINT, LH IMP	73,832	75,617	1,785	2%	18,147	23,569
	51440	OFFICE SUPPLIES & EQUIP	22,564	22,164	(400)	-2%	21,672	13,125
	51450	FURN & OFFICE EQUIP DEPREC	111,192	112,375	1,183	1%	65,022	87,451
	51470	COMPUTER HARDWARE DEPREC	49,926	42,000	(7,926)	-16%	41,397	29,739
	51480	COMPUTER SOFTWARE DEPREC	71,787	18,067	(53,720)	-75%	51,471	33,531
	51500	INSURANCE	272,643	288,200	15,557	6%	266,861	200,089
	51501	WORK HOME FURNITURE & EQUIP	14,000	14,000	-	0%	5,833	2,731
	51505	PROFESSIONAL FEES-AUDIT	35,000	41,000	6,000	17%	30,365	38,400
	51510	PROFESSIONAL FEES- LEGAL	200,000	200,000	0	0%	43,565	43,977
	51512	ONLINE LEGAL RESEARCH	24,359	77,900	53,541	220%	41,279	20,624
	51513	ACCOMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	12,000	12,000	-	0%	-	4,985
	51515	TELEPHONE & INTERNET	33,000	33,600	600	2%	23,557	24,080
	51520	POSTAGE - GENERAL	18,300	15,500	(2,800)	-15%	11,442	7,065
	51525	RECORDS STORAGE	68,531	10,000	(58,531)	-85%	27,155	30,000
	51530	BANK FEES (INDIRECT)	50,000	40,000	(10,000)	-20%	46,382	21,367
	51620	PRODUCTION MAINT & SUPPLIES	12,500	13,000	500	4%	3,837	8,860
	51710	COMPUTER POOLED EXPENSES	1,185,400	1,433,500	248,100	21%	1,060,198	830,080
	51900	OTHER INDIRECT EXPENSE	4,257,231	3,541,473	(715,758)	-17%	2,286,867	1,909,571
		TOTAL INDIRECT EXPENSES:	22,373,601	22,885,776	512,174	2%	18,844,209	15,133,205

**Washington State Bar Association
Budget Comparison**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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ACCESS TO JUSTICE

Cost Center	FY25 FTE	1.68
ATJ	REFORECAST FTE	1.64

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	2,800	2,800	-	0%	4,093	537
50110	STAFF CONFERENCE & TRAINING	3,300	2,495	(805)	-24%	1,644	1,082
50145	SURVEYS	-	-	-		131	-
52121	ATJ BOARD RETREAT	4,000	6,000	2,000	50%	2,130	1,898
52125	LEADERSHIP TRAINING	4,000	6,000	2,000	50%	2,175	3,506
52140	ATJ BOARD EXPENSE	65,000	58,500	(6,500)	-10%	82,008	19,028
52874	PUBLIC DEFENSE	4,000	4,000	-	0%	1,086	2,043
58225	CONFERENCE/INSTITUTE EXPENSE	-	30,000	30,000		84,407	(135)
58450	RECEPTION/FORUM EXPENSE	11,000	30,000	19,000	173%	6,483	6,663
TOTAL DIRECT EXPENSES		94,100	139,795	45,695	49%	184,157	34,622

INDIRECT EXPENSES:

51199	SALARY EXPENSE	145,500	157,861	12,361	8%	138,970	103,685
51299	BENEFITS EXPENSE	52,903	52,337	(566)	-1%	46,815	35,815
51900	OTHER INDIRECT EXPENSE	48,317	40,337	(7,981)	-17%	45,497	33,719
TOTAL INDIRECT EXPENSES:		246,721	250,535	3,814	2%	231,281	173,218

TOTAL ALL EXPENSES:	340,821	390,330	49,509	15%	415,438	207,840
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NET INCOME (LOSS):	(340,821)	(390,330)	(49,509)	15%	(415,438)	(207,840)
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**Washington State Bar Association
Budget Comparison**

ADMISSIONS

Cost Center
ADMISS **FY25 FTE 6.65**
 REFORECAST FTE 6.75

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

40705	EXAM SOFTWARE REVENUE	27,500	27,500	-	0%	28,270	7,450
42207	BAR EXAM FEES	1,160,000	1,280,780	120,780	10%	1,075,529	1,108,285
42230	BAR EXAM LATE FEES	55,000	98,200	43,200	79%	65,400	56,700
42232	HOUSE COUNSEL APPLICATION FEES	45,000	56,260	11,260	25%	26,880	21,380
42270	RULE 9/LEGAL INTERN FEES	12,000	12,500	500	4%	13,350	13,750
42285	FOREIGN LAW CONSULTANT FEES	1,240	1,940	700	56%	1,540	1,860
42287	SPECIAL ADMISSIONS	-	3,000	3,000		3,510	3,510
TOTAL REVENUE		1,300,740	1,480,180	179,440	14%	1,214,479	1,212,935

DIRECT EXPENSES:

50050	EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	(1,000)	-100%	-	-
50060	POSTAGE	1,000	2,000	1,000	100%	629	1,697
50100	STAFF TRAVEL/PARKING	20,000	24,000	4,000	20%	27,479	7,207
50110	STAFF CONFERENCE & TRAINING	13,500	10,100	(3,400)	-25%	2,973	6,348
50120	STAFF MEMBERSHIP DUES	400	495	95	24%	400	305
50140	SUPPLIES	1,500	2,000	500	33%	882	1,767
52210	FACILITY, PARKING, FOOD	94,000	100,000	6,000	6%	102,379	42,976
52215	EXAMINER FEES	34,000	44,500	10,500	31%	28,500	11,500
52221	UBE EXAMINATIONS	113,000	118,000	5,000	4%	117,486	37,088
52225	BOARD OF BAR EXAMINERS	39,000	42,500	3,500	9%	30,557	7,532
52230	BAR EXAM PROCTORS	21,000	23,000	2,000	10%	38,709	5,494
52240	DISABILITY ACCOMMODATIONS	55,967	65,000	9,033	16%	30,007	27,408
52245	CHARACTER & FITNESS INVESTI	1,000	1,000	-	0%	-	(59)
52250	LAW SCHOOL VISITS	1,700	2,000	300	18%	644	411
53282	SOFTWARE HOSTING	41,140	45,609	4,469	11%	-	32,684
52270	DEPRECIATION-SOFTWARE	11,038	-	(11,038)	-100%	24,447	9,876
TOTAL DIRECT EXPENSES		449,245	480,204	30,959	7%	405,092	192,233

INDIRECT EXPENSES:

51199	SALARY EXPENSE	522,057	551,588	29,531	6%	496,475	405,537
51299	BENEFITS EXPENSE	171,676	194,873	23,197	14%	193,718	127,172
51900	OTHER INDIRECT EXPENSE	198,867	159,666	(39,201)	-20%	187,219	139,351
TOTAL INDIRECT EXPENSES:		892,601	906,127	13,527	2%	877,411	672,060

TOTAL ALL EXPENSES:	1,341,846	1,386,331	44,486	3%	1,282,503	864,293
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NET INCOME (LOSS):	(41,106)	93,849	134,954	-328%	(68,024)	348,642
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Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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ADVANCEMENT FTE
 Cost Center **FY25 FTE** **1.96**
 ADV FTE **REFORECAST FTE** **1.89**

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50110 STAFF CONFERENCE & TRAINING	8,424	3,300	(5,124)	-61%	6,276	3,931
TOTAL DIRECT EXPENSES	8,424	3,300	(5,124)	-61%	6,276	3,931

INDIRECT EXPENSES:

51199 SALARY EXPENSE	244,054	264,525	20,471	8%	233,552	185,675
51299 BENEFITS EXPENSE	69,638	74,703	5,065	7%	61,383	51,291
51900 OTHER INDIRECT EXPENSE	55,683	47,060	(8,623)	-15%	52,029	39,090
TOTAL INDIRECT EXPENSES:	369,375	386,288	16,913	5%	346,964	276,055

TOTAL ALL EXPENSES:	377,799	389,588	11,789	3%	353,241	279,986
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NET INCOME (LOSS):	(377,799)	(389,588)	(11,789)	3%	(353,241)	(279,986)
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Washington State Bar Association
Budget Comparison

BAR NEWS
Cost Center
BN

FY25 FTE 2.13
REFORECAST FTE 2.23

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

40900	ROYALTIES	2,500	2,000	(500)	-20%	1,496	-
42710	BNEWS DISPLAY ADVERTISING	400,000	405,000	5,000	1%	400,556	326,264
42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	108	108
42730	BNEWS CLASSIFIED ADVERTISING	7,500	2,500	(5,000)	-67%	7,220	2,205
42760	JOB TARGET ADVERSTISING	200,000	180,000	(20,000)	-10%	174,398	102,012
TOTAL REVENUE		610,100	589,600	(20,500)	-3%	583,778	430,589

DIRECT EXPENSES:

50060	POSTAGE	110,000	121,000	11,000	10%	110,154	93,118
50070	PRINTING & COPYING	250,000	262,500	12,500	5%	217,533	163,420
50110	STAFF CONFERENCE & TRAINING	2,500	-	(2,500)	-100%	-	-
50120	STAFF MEMBERSHIP DUES	135	150	15	11%	135	-
50130	SUBSCRIPTIONS	225	225	-	0%	203	203
50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,000	-	0%	571	522
52710	GRAPHICS/ARTWORK	100	1,000	900	900%	-	1,103
52750	EDITORIAL ADVIS COMMITTEE EXP	-	300	300		75	20
TOTAL DIRECT EXPENSES		364,960	387,175	22,215	6%	328,671	258,385

INDIRECT EXPENSES:

51199	SALARY EXPENSE	213,007	207,867	(5,140)	-2%	208,776	162,882
51299	BENEFITS EXPENSE	69,472	67,753	(1,718)	-2%	52,857	50,949
51900	OTHER INDIRECT EXPENSE	65,700	51,141	(14,559)	-22%	61,884	45,953
TOTAL INDIRECT EXPENSES:		348,179	326,761	(21,417)	-6%	323,516	259,783

TOTAL ALL EXPENSES:	713,139	713,936	798	0%	652,187	518,168
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NET INCOME (LOSS):	(103,039)	(124,336)	(21,298)	21%	(68,409)	(87,579)
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Washington State Bar Association
Budget Comparison

BOARD OF GOVERNORS
Cost Center **FY25 FTE 1.40**
BOG **REFORECAST FTE 1.50**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	-	-	-	0%	6,143	-
50140	SUPPLIES	500	500	-	-	-	130
52125	LEADERSHIP TRAINING	20,000	15,000	(5,000)	-25%	12,267	-
52810	BOG MEETINGS	190,000	148,000	(42,000)	-22%	228,469	82,674
52820	BOG COMMITTEES' EXPENSES	2,500	2,000	(500)	-20%	145	18
52821	BOG RETREAT	35,000	40,000	5,000	14%	48,472	17,487
52822	BOG CONFERENCE ATTENDANCE	60,000	39,500	(20,500)	-34%	27,077	48,682
52830	BOG TRAVEL & OUTREACH	22,000	50,000	28,000	127%	23,589	20,768
52880	BOG ELECTIONS	26,900	42,000	15,100	56%	18,400	9,041
52960	PRESIDENT'S DINNER	15,000	10,000	(5,000)	-33%	26,390	482
52812	NEW GOVERNOR ORIENTATION	10,000	10,000	-	0%	-	-
52823	PRESIDENTS PHOTO	3,300	3,300	-	0%	-	488
52891	LONG RANGE STRATEGIC PLANNING COUNCIL	600	-	(600)	-100%	-	-
TOTAL DIRECT EXPENSES		385,800	360,300	(25,500)	-7%	390,952	179,770

INDIRECT EXPENSES:

51199	SALARY EXPENSE	104,320	112,836	8,516	8%	122,306	72,873
51299	BENEFITS EXPENSE	38,166	40,463	2,297	6%	34,722	21,292
51900	OTHER INDIRECT EXPENSE	44,193	33,614	(10,579)	-24%	38,775	31,033
TOTAL INDIRECT EXPENSES:		186,679	186,913	234	0%	195,803	125,199

TOTAL ALL EXPENSES:	572,479	547,213	(25,266)	-4%	586,754	304,969
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NET INCOME (LOSS):	(572,479)	(547,213)	25,266	-4%	(586,754)	(304,969)
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Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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CHARACTER & FITNESS BOARD
Cost Center **FY25 FTE** **0.75**
CFB **REFORECAST FTE** **0.75**

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:							
52235	CHARACTER & FITNESS BOARD EXP	18,000	18,000	-	0%	331	2,064
54310	COURT REPORTERS	15,000	15,000	-	0%	1,709	687
TOTAL DIRECT EXPENSES		33,000	33,000	-	0%	2,040	2,750
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	93,739	95,315	1,576	2%	90,124	72,748
51299	BENEFITS EXPENSE	30,383	27,582	(2,801)	-9%	24,774	21,058
51900	OTHER INDIRECT EXPENSE	22,096	18,007	(4,089)	-19%	20,903	15,517
TOTAL INDIRECT EXPENSES:		146,219	140,905	(5,314)	-4%	135,801	109,322
TOTAL ALL EXPENSES:		179,219	173,905	(5,314)	-3%	137,840	112,073
NET INCOME (LOSS):		(179,219)	(173,905)	5,314	-3%	(137,840)	(112,073)

**Washington State Bar Association
Budget Comparison**

COMMUNICATION STRATEGIES

Cost Center **FY25 FTE 6.05**
COMM **REFORECAST FTE 5.20**

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
42570 50 YEAR MEMBER TRIBUTE LUNCH	500	100	(400)	-80%	1,615	1,900
44100 WSBA LOGO MERCHANDISE SALES	-	500	500		2,760	2,414
TOTAL REVENUE	500	600	100	20%	4,375	4,314
DIRECT EXPENSES:						
50050 EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	(2,500)	-100%	-	1
50100 STAFF TRAVEL/PARKING	5,895	5,895	-	0%	2,401	2,619
50110 STAFF CONFERENCE & TRAINING	7,500	11,100	3,600	48%	1,817	9,199
50120 STAFF MEMBERSHIP DUES	1,120	1,800	680	61%	1,567	497
50130 SUBSCRIPTIONS	4,000	4,000	-	0%	2,576	1,596
52570 APEX	50,000	52,500	2,500	5%	39,146	21,491
52573 50 YEAR MEMBER TRIBUTE LUNCH	30,000	35,000	5,000	17%	22,084	25,247
52878 COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	3,287	3,259
54027 BAR OUTREACH	18,000	20,000	2,000	11%	2,648	3,337
55555 BAR LEADERS SUMMIT	-	35,000	35,000		-	-
TOTAL DIRECT EXPENSES	134,015	180,295	46,280	35%	75,526	67,245
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	398,702	465,232	66,531	17%	385,634	266,326
51299 BENEFITS EXPENSE	136,595	170,889	34,294	25%	124,540	91,941
51900 OTHER INDIRECT EXPENSE	153,201	145,260	(7,941)	-5%	144,526	107,423
TOTAL INDIRECT EXPENSES:	688,499	781,382	92,883	13%	654,700	465,689
TOTAL ALL EXPENSES:	822,514	961,677	139,163	17%	730,227	532,934
NET INCOME (LOSS):	(822,014)	(961,077)	(139,063)	17%	(725,851)	(528,620)

**Washington State Bar Association
Budget Comparison**

COMMUNICATION STRATEGIES FTE
 Cost Center **FY25 FTE 1.00**
 COMM FTE **REFORECAST FTE 1.00**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	171,146	179,737	8,591	5%	167,584	129,948
51299	BENEFITS EXPENSE	47,372	45,265	(2,107)	-4%	43,078	35,486
51900	OTHER INDIRECT EXPENSE	29,462	24,010	(5,452)	-19%	27,809	20,589

TOTAL INDIRECT EXPENSES:		247,980	249,012	1,032	0%	238,471	186,023
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NET INCOME (LOSS):		(247,980)	(249,012)	(1,032)	0%	(238,471)	(186,023)
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Washington State Bar Association
Budget Comparison

DISCIPLINE Cost Center DISC	FY25 FTE REFORECAST FTE	39.00 38.00	FY2024	FY2025	FY24 vs. FY25	% Change	FY2023	FY2024
			Reforecast	Budget	Comparison		Actuals YTD	Actuals YTD
REVENUE:								
42450			1,000	1,000	-	0%	850	170
44350			100,000	70,000	(30,000)	-30%	51,272	37,823
44450			18,000	19,000	1,000	6%	17,969	13,320
TOTAL REVENUE			119,000	90,000	(29,000)	-24%	70,090	51,313
DIRECT EXPENSES:								
50015			11,539	24,259	12,720	110%	-	-
50080			300	350	50	17%	169	-
50100			15,000	25,000	10,000	67%	7,278	8,374
50110			34,627	37,345	2,718	8%	30,962	16,972
50120			7,365	7,090	(275)	-4%	2,595	6,418
50160			4,800	4,000	(800)	-17%	3,543	2,197
54310			60,000	60,000	-	0%	66,964	52,270
54320			1,000	1,000	-	0%	-	250
54360			40,000	40,000	-	0%	29,343	39,159
54370			9,000	5,500	(3,500)	-39%	2,734	1,414
54400			1,000	12,000	11,000	1100%	345	8,538
TOTAL DIRECT EXPENSES			184,630	216,544	31,914	17%	143,935	135,592
INDIRECT EXPENSES:								
51199			3,795,327	4,063,643	268,316	7%	3,422,233	2,792,882
51299			1,130,160	1,275,677	145,517	13%	1,068,399	829,687
51900			1,119,549	936,389	(183,159)	-16%	1,049,285	783,886
TOTAL INDIRECT EXPENSES:			6,045,036	6,275,710	230,674	4%	5,539,918	4,406,455
TOTAL ALL EXPENSES:			6,229,667	6,492,254	262,587	4%	5,683,853	4,542,047
NET INCOME (LOSS):			(6,110,667)	(6,402,254)	(291,587)	5%	(5,613,762)	(4,490,734)

**Washington State Bar Association
Budget Comparison**

DIVERSITY
Cost Center
DIV

FY25 FTE 2.69
REFORECAST FTE 2.69

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 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	60,550	7,000	(53,550)	-88%	33,075	25,500	
50100	STAFF TRAVEL/PARKING	1,500	3,700	2,200	147%	907	265	
50110	STAFF CONFERENCE & TRAINING	2,000	3,000	1,000	50%	1,618	2,000	
50120	STAFF MEMBERSHIP DUES	550	700	150	27%	90	90	
50145	SURVEYS	17,500	-	(17,500)	-100%	28,600	10,000	
52680	COMMITTEE FOR DIVERSITY	3,800	5,900	2,100	55%	2,890	261	
52681	DIVERSITY EVENTS & PROJECTS	31,800	43,100	11,300	36%	6,595	975	
52687	INTERNAL DIVERSITY OUTREACH	-	7,500	7,500		-	-	
TOTAL DIRECT EXPENSES		117,700	70,900	(46,800)	-40%	73,775	39,091	
INDIRECT EXPENSES:								
51199	SALARY EXPENSE	212,559	227,749	15,190	7%	112,299	97,845	
51299	BENEFITS EXPENSE	70,525	79,569	9,043	13%	40,951	30,474	
51900	OTHER INDIRECT EXPENSE	79,252	64,587	(14,665)	-19%	47,000	55,502	
TOTAL INDIRECT EXPENSES:		362,337	371,905	9,568	3%	200,251	183,821	
TOTAL ALL EXPENSES:		480,037	442,805	(37,232)	-8%	274,026	222,911	
NET INCOME (LOSS):		(345,037)	(307,805)	37,232	-11%	(139,026)	(87,911)	

Washington State Bar Association
Budget Comparison

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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FINANCE
Cost Center
FIN

FY25 FTE 6.92
REFORECAST FTE 6.92

REVENUE:	40500	INTEREST - INVESTMENTS	650,000	600,000	(50,000)	-8%	792,371	795,054
	TOTAL REVENUE		650,000	600,000	(50,000)	-8%	792,371	795,054
DIRECT EXPENSES:	50033	CONSULTING SERVICES	-	-	-		875	-
	50100	STAFF TRAVEL/PARKING	1,500	3,750	2,250	150%	2,325	3,639
	50110	STAFF CONFERENCE & TRAINING	520	500	(20)	-4%	-	263
	50120	STAFF MEMBERSHIP DUES	620	670	50	8%	685	613
	TOTAL DIRECT EXPENSES		2,640	4,920	2,280	86%	3,885	4,515
INDIRECT EXPENSES:	51199	SALARY EXPENSE	714,291	755,465	41,174	6%	662,932	533,867
	51299	BENEFITS EXPENSE	232,902	233,179	277	0%	203,172	162,303
	51900	OTHER INDIRECT EXPENSE	203,876	166,149	(37,727)	-19%	192,702	142,932
	TOTAL INDIRECT EXPENSES:		1,151,069	1,154,793	3,724	0%	1,058,805	839,102
	TOTAL ALL EXPENSES:		1,153,709	1,159,713	6,004	1%	1,062,690	843,617
	NET INCOME (LOSS):		(503,709)	(559,713)	(56,004)	11%	(270,319)	(48,563)

Washington State Bar Association
Budget Comparison

FOUNDATION
Cost Center
FOUND

FY25 FTE **1.05**
REFORECAST FTE **1.05**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	3,000	3,200	200	7%	3,000	3,000
50050	EQUIPMENT, HARDWARE & SOFTWARE	-	2,400	2,400		-	1,516
50060	POSTAGE	350	400	50	14%	8	38
50070	PRINTING & COPYING	700	1,000	300	43%	-	442
50100	STAFF TRAVEL/PARKING	900	3,000	2,100	233%	516	-
50110	STAFF CONFERENCE & TRAINING	2,300	2,200	(100)	-4%	-	279
50140	SUPPLIES	150	2,000	1,850	1233%	24	-
52940	BOARD OF TRUSTEES	3,250	3,600	350	11%	812	474
TOTAL DIRECT EXPENSES		10,650	17,800	7,150	67%	4,360	5,750

INDIRECT EXPENSES:

51199	SALARY EXPENSE	100,026	106,460	6,434	6%	95,797	75,347
51299	BENEFITS EXPENSE	38,468	34,056	(4,412)	-11%	17,180	28,115
51900	OTHER INDIRECT EXPENSE	30,935	25,210	(5,724)	-19%	28,983	21,783
TOTAL INDIRECT EXPENSES:		169,428	165,726	(3,702)	-2%	141,961	125,245

TOTAL ALL EXPENSES:	180,078	183,526	3,448	2%	146,320	130,995
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NET INCOME (LOSS):	(180,078)	(183,526)	(3,448)	2%	(146,320)	(130,995)
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Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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HUMAN RESOURCES

Cost Center	FY25 FTE	4.00
HR	REFORECAST FTE	4.00

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	2,000	10,000	8,000	400%	-	-
50100	STAFF TRAVEL/PARKING	700	300	(400)	-57%	67	36
50110	STAFF CONFERENCE & TRAINING	-	2,200	2,200	-	-	-
50120	STAFF MEMBERSHIP DUES	1,000	1,000	-	0%	458	1,036
50130	SUBSCRIPTIONS	1,000	2,000	1,000	100%	1,712	1,818
54512	STAFF TRAINING- GENERAL	12,912	36,800	23,888	185%	4,199	7,231
54520	RECRUITING AND ADVERTISING	8,000	8,000	-	0%	6,918	4,789
54530	PAYROLL PROCESSING	50,000	50,000	-	0%	47,001	31,275
54540	SALARY SURVEYS	1,500	1,000	(500)	-33%	-	1,973
54590	TRANSFER TO INDIRECT EXPENSE	(77,112)	(111,300)	(34,188)	44%	(60,354)	(48,158)
TOTAL DIRECT EXPENSES		-	-	-	-	0	-

INDIRECT EXPENSES:

51199	SALARY EXPENSE	608,465	565,461	(43,004)	-7%	375,431	357,761
51299	BENEFITS EXPENSE	98,842	113,451	14,609	15%	119,785	112,095
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
51900	OTHER INDIRECT EXPENSE	117,847	96,040	(21,807)	-19%	111,235	82,656
TOTAL INDIRECT EXPENSES:		625,154	574,952	(50,202)	-8%	606,451	552,512

TOTAL ALL EXPENSES:	625,154	574,952	(50,202)	-8%	606,451	552,512
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NET INCOME (LOSS):	(625,154)	(574,952)	50,202	-8%	(606,451)	(552,512)
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**Washington State Bar Association
Budget Comparison**

LAW CLERK PROGRAM
 Cost Center FY25 FTE 1.23
 CLERK REFORECAST FTE 1.23

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

42275	LAW CLERK FEES	204,000	204,000	-	0%	-	-
42286	LAW CLERK APPLICATION FEES	3,200	3,200	-	0%	-	-
TOTAL REVENUE		207,200	207,200	-	0%	-	-

DIRECT EXPENSES:

50015	DEPRECIATION	4,675	12,000	7,325	157%	-	-
50100	STAFF TRAVEL/PARKING	500	-	(500)	-100%	-	24
50130	SUBSCRIPTIONS	250	250	-	0%	250	-
52245	CHARACTER & FITNESS INVESTI	100	100	-	0%	-	-
53282	SOFTWARE HOSTING	1,210	681	(529)	-44%	-	961
52255	LAW CLERK BOARD	8,000	8,000	-	0%	5,680	4,894
52258	LAW CLERK OUTREACH	5,000	30,000	25,000	500%	-	73
TOTAL DIRECT EXPENSES		19,735	51,031	31,296	159%	5,930	5,952

INDIRECT EXPENSES:

51199	SALARY EXPENSE	100,677	111,508	10,831	11%	81,561	76,040
51299	BENEFITS EXPENSE	31,257	37,621	6,364	20%	24,154	22,544
51900	OTHER INDIRECT EXPENSE	36,238	29,532	(6,706)	-19%	27,025	25,363
TOTAL INDIRECT EXPENSES:		168,171	178,661	10,490	6%	132,740	123,947

TOTAL ALL EXPENSES:		187,907	229,692	41,785	22%	138,670	129,899
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NET INCOME (LOSS):		19,293	(22,492)	(41,785)	-217%	(138,670)	(129,899)
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**Washington State Bar Association
Budget Comparison**

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-		-	-
DIRECT EXPENSES:						
50100 STAFF TRAVEL/PARKING	2,500	2,500	-	0%	124	83
50110 STAFF CONFERENCE & TRAINING	2,500	2,200	(300)	-12%	1,842	1,736
50120 STAFF MEMBERSHIP DUES	450	200	(250)	-56%	-	130
50130 SUBSCRIPTIONS	2,000	2,000	-	0%	1,985	1,985
50160 TELEPHONE	485	575	90	19%	574	433
52660 JUD RECOMMEND COMMITTEE	2,250	2,250	-	0%	-	-
54910 RENT - OLYMPIA OFFICE	1,500	-	(1,500)	-100%	-	-
54920 CONTRACT LOBBYIST	12,500	15,000	2,500	20%	12,500	12,500
54940 LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	-	2
54970 BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
TOTAL DIRECT EXPENSES	25,735	26,275	540	2%	17,024	16,868
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	152,783	160,438	7,654	5%	144,081	114,838
51299 BENEFITS EXPENSE	52,771	53,043	272	1%	41,553	38,451
51900 OTHER INDIRECT EXPENSE	50,085	40,817	(9,268)	-19%	47,000	35,211
TOTAL INDIRECT EXPENSES:	255,640	254,298	(1,342)	-1%	232,634	188,500
TOTAL ALL EXPENSES:	281,375	280,573	(802)	0%	249,658	205,368
NET INCOME (LOSS):	(281,375)	(280,573)	802	0%	(249,658)	(205,368)

LEGISLATIVE

Cost Center
LEG

FY25 FTE 1.70
REFORECAST FTE 1.70

**Washington State Bar Association
Budget Comparison**

LEGAL LUNCHBOX

Cost Center FY25 FTE 0.43
LLB REFORECAST FTE 0.43

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

41450	SPONSORSHIPS	9,000	9,000	-	0%	9,000	9,000
43400	DIGITAL VIDEO SALES	20,000	25,000	5,000	25%	25,088	24,402
TOTAL REVENUE		29,000	34,000	5,000	17%	34,088	33,402

DIRECT EXPENSES:

52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	-
53700	SPEAKERS & PROGRAM DEVELOP	100	100	-	0%	-	-
53730	HONORARIUM	1,500	1,500	-	0%	-	-
53283	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	-	6,067
53731	INSURANCE REBATE	(425)	(3,375)	(2,950)	694%	(322)	-
TOTAL DIRECT EXPENSES		7,675	4,725	(2,950)	-38%	(322)	6,067

INDIRECT EXPENSES:

51199	SALARY EXPENSE	28,998	31,087	2,089	7%	27,490	21,530
51299	BENEFITS EXPENSE	10,648	11,797	1,149	11%	8,946	7,498
51900	OTHER INDIRECT EXPENSE	12,669	10,324	(2,344)	-19%	11,750	8,653
51935	INSURANCE REBATE	(4,060)	(19,016)	(14,956)	368%	-	-
TOTAL INDIRECT EXPENSES:		48,255	34,192	(14,062)	-29%	48,187	37,681

TOTAL ALL EXPENSES:		55,930	38,917	(17,012)	-30%	47,865	43,748
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NET INCOME (LOSS):		(26,930)	(4,917)	22,012	-82%	(13,777)	(10,346)
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Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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LICENSING & MEMBERSHIP RECORDS
 Cost Center FY25 FTE 4.83
 LICMR REFORECAST FTE 3.83

REVENUE:							
41100	STATUS CERTIFICATE FEES	27,000	27,000	-	0%	27,775	22,100
42288	INVESTIGATION FEES	20,000	20,000	-	0%	25,000	22,000
42290	PRO HAC VICE	400,000	400,000	-	0%	375,560	368,705
45040	MEMBER CONTACT INFORMATION	3,700	3,000	(700)	-19%	3,586	5,706
45060	PHOTO BAR CARD SALES	200	200	-	0%	240	216
TOTAL REVENUE		450,900	450,200	(700)	0%	432,161	418,727
DIRECT EXPENSES:							
50033	CONSULTING SERVICES	-	-	-		4,000	6,000
50060	POSTAGE	17,652	17,652	-	0%	18,061	14,599
50140	SUPPLIES	-	-	-		1,929	-
53282	SOFTWARE HOSTING	15,125	18,380	3,255	22%	-	12,016
55010	LICENSING FORMS	-	-	-		2,401	-
TOTAL DIRECT EXPENSES		32,777	36,032	3,255	10%	26,391	32,615
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	401,688	515,705	114,016	28%	389,572	308,460
51299	BENEFITS EXPENSE	137,867	158,553	20,686	15%	122,485	101,580
51900	OTHER INDIRECT EXPENSE	112,839	115,968	3,130	3%	106,143	79,075
TOTAL INDIRECT EXPENSES:		652,394	790,226	137,832	21%	618,199	489,114
TOTAL ALL EXPENSES:		685,171	826,258	141,087	21%	644,591	521,730
NET INCOME (LOSS):		(234,271)	(376,058)	(141,787)	61%	(212,430)	(103,002)

**Washington State Bar Association
Budget Comparison**

LICENSE FEES
Cost Center
LIC

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
40600 LICENSE FEES	16,692,574	16,853,241	160,667	1%	16,191,504	12,180,532
40625 LICENSE FEES - NEW ADMITTEES	417,925	429,375	11,450	3%	394,252	315,411
40650 LICENSE FEES - LATE FEES	200,000	200,000	-	0%	269,748	381,975
40675 LICENSE FEES - REINSTATEMENTS	10,000	10,000	-	0%	15,762	19,463
TOTAL REVENUE	17,320,499	17,492,616	172,117	1%	16,871,265	12,897,381
NET INCOME (LOSS):	17,320,499	17,492,616	172,117	1%	16,871,265	12,897,381

**Washington State Bar Association
Budget Comparison**

LIMITED LICENSE LEGAL TECHNICIAN PROGRAM
 Cost Center **FY25 FTE 0.66**
 LLLT **REFORECAST FTE 0.53**

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
41800 SEMINAR REGISTRATIONS	2,000	7,000	5,000	250%	6,175	1,045
42281 LLLT LICENSE FEES	18,562	17,731	(831)	-4%	13,908	11,317
42288 INVESTIGATION FEES	-	-	-		100	100
42291 LLLT LATE LICENSE FEES	-	-	-		133	404
45220 MCLE LATE FEES	150	300	150	100%	-	450
TOTAL REVENUE	20,712	25,031	4,319	21%	20,316	13,316
DIRECT EXPENSES:						
52683 LLLT BOARD	14,240	11,500	(2,740)	-19%	4,882	1,118
52689 LLLT EDUCATION	-	1,000	1,000		535	-
TOTAL DIRECT EXPENSES	14,240	12,500	(1,740)	-12%	5,418	1,118
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	51,460	66,030	14,569	28%	50,117	38,785
51299 BENEFITS EXPENSE	14,055	21,211	7,156	51%	16,231	10,228
51900 OTHER INDIRECT EXPENSE	15,615	15,847	232	1%	14,883	11,041
TOTAL INDIRECT EXPENSES:	81,130	103,088	21,957	27%	81,232	60,054
TOTAL ALL EXPENSES:	95,370	115,588	20,217	21%	86,650	61,172
NET INCOME (LOSS):	(74,658)	(90,557)	(15,898)	21%	(66,333)	(47,856)

**Washington State Bar Association
Budget Comparison**

LIMITED PRACTICE OFFICERS

Cost Center **FY25 FTE** **0.70**
LPO **REFORECAST FTE** **0.78**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

42288	INVESTIGATION FEES	200	300	100	50%	1,000	1,100
45110	LPO EXAMINATION FEES	22,000	20,000	(2,000)	-9%	24,000	18,900
45115	LPO EXAM LATE FEE	3,300	3,000	(300)	-9%	4,100	2,300
45120	LPO LICENSE FEES	170,000	160,000	(10,000)	-6%	161,134	118,233
45125	LPO LATE LICENSE FEES	2,500	2,000	(500)	-20%	2,220	3,600
45220	MCLE LATE FEES	4,000	4,000	-	0%	4,350	3,150
TOTAL REVENUE		202,000	189,300	(12,700)	-6%	196,804	147,283

DIRECT EXPENSES:

50050	EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	(1,000)	-100%	-	1,240
50070	PRINTING & COPYING	200	200	-	0%	82	123
50140	SUPPLIES	100	200	100	100%	244	113
52210	FACILITY, PARKING, FOOD	6,300	9,500	3,200	51%	4,035	2,245
52688	EXAM WRITING	9,000	19,000	10,000	111%	8,400	8,400
55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	2,301	278
55165	LPO OUTREACH	1,000	1,000	-	0%	-	-
53282	SOFTWARE HOSTING	3,025	3,404	379	13%	-	2,403
TOTAL DIRECT EXPENSES		24,625	37,304	12,679	51%	15,061	14,802

INDIRECT EXPENSES:

51199	SALARY EXPENSE	69,420	67,660	(1,761)	-3%	58,981	52,325
51299	BENEFITS EXPENSE	19,678	22,097	2,418	12%	19,201	14,206
51900	OTHER INDIRECT EXPENSE	22,980	16,807	(6,173)	-27%	18,800	16,113
TOTAL INDIRECT EXPENSES:		112,079	106,563	(5,516)	-5%	96,982	82,644

TOTAL ALL EXPENSES:		136,704	143,867	7,163	5%	112,043	97,446
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NET INCOME (LOSS):		65,296	45,433	(19,863)	-30%	84,761	49,836
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Washington State Bar Association
Budget Comparison

MANDATORY CONTINUING LEGAL EDUCATION

Cost Center **FY25 FTE 4.78**
MCLE **REFORECAST FTE 5.88**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

45210	ACTIVITY APPLICATION FEE	550,000	600,000	50,000	9%	671,300	548,800
45215	ACTIVITY APPLICATION LATE FEE	220,000	220,000	-	0%	252,000	209,550
45220	MCLE LATE FEES	190,000	225,000	35,000	18%	231,800	266,025
45230	ANNUAL ACCREDITED SPONSOR FEES	36,000	39,000	3,000	8%	39,000	36,750
45250	ATTENDANCE LATE FEES	90,000	120,000	30,000	33%	126,650	94,100
45255	COMITY CERTIFICATES - REQUEST	13,800	13,800	-	0%	12,900	12,772
45260	COMITY CERTIFICATES - SUBMIT	14,000	16,000	2,000	14%	17,450	15,775
TOTAL REVENUE		1,113,800	1,233,800	120,000	11%	1,351,100	1,183,772

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
50110	STAFF CONFERENCE & TRAINING	4,000	4,600	600	15%	250	100
50120	STAFF MEMBERSHIP DUES	500	500	-	0%	500	500
55210	MCLE BOARD EXPENSES	5,000	4,000	(1,000)	-20%	-	-
55220	DEPRECIATION-SOFTWARE	130,449	142,183	11,734	9%	6,443	91,256
TOTAL DIRECT EXPENSES		139,999	151,333	11,334	8%	7,193	91,856

INDIRECT EXPENSES:

51199	SALARY EXPENSE	454,500	402,008	(52,492)	-12%	463,367	359,599
51299	BENEFITS EXPENSE	155,895	136,972	(18,923)	-12%	123,411	108,494
51900	OTHER INDIRECT EXPENSE	173,235	114,768	(58,468)	-34%	135,518	121,447
TOTAL INDIRECT EXPENSES:		783,630	653,747	(129,883)	-17%	722,296	589,541

TOTAL ALL EXPENSES:		923,629	805,080	(118,549)	-13%	729,490	681,397
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NET INCOME (LOSS):		190,171	428,720	238,549	125%	621,610	502,376
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**Washington State Bar Association
Budget Comparison**

MEMBER WELLNESS PROGRAM
 Cost Center **FY25 FTE 1.48**
 MWP **REFORECAST FTE 1.48**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:								
40205	DIVERSION	7,500	10,000	2,500	33%	7,750	10,500	
TOTAL REVENUE		7,500	10,000	2,500	33%	7,750	10,500	
DIRECT EXPENSES:								
50100	STAFF TRAVEL/PARKING	400	1,000	600	150%	-	-	
50110	STAFF CONFERENCE & TRAINING	312	4,400	4,088	1310%	401	527	
50120	STAFF MEMBERSHIP DUES	700	800	100	14%	226	267	
50130	SUBSCRIPTIONS	1,200	1,455	255	21%	1,385	993	
54715	MEMBER WELLNESS COUNCIL	1,000	4,250	3,250	325%	-	-	
TOTAL DIRECT EXPENSES		3,612	11,905	8,293	230%	2,012	1,786	
INDIRECT EXPENSES:								
51199	SALARY EXPENSE	133,585	144,902	11,316	8%	117,922	103,311	
51299	BENEFITS EXPENSE	59,693	47,310	(12,383)	-21%	53,861	44,032	
51900	OTHER INDIRECT EXPENSE	43,603	35,535	(8,069)	-19%	41,125	30,735	
TOTAL INDIRECT EXPENSES:		236,881	227,746	(9,135)	-4%	212,909	178,078	
TOTAL ALL EXPENSES:		240,493	239,651	(842)	0%	214,921	179,864	
NET INCOME (LOSS):		(232,993)	(229,651)	3,342	-1%	(207,171)	(169,364)	

**Washington State Bar Association
Budget Comparison**

MEMBER SERVICES & ENGAGEMENT

Cost Center FY25 FTE 2.45
MSE REFORECAST FTE 2.45

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

40900	ROYALTIES	10,800	10,800	-	0%	14,400	10,367
41450	SPONSORSHIPS	-	2,500	2,500		-	2,566
41800	SEMINAR REGISTRATIONS	-	3,000	3,000		-	1,980
TOTAL REVENUE		10,800	16,300	5,500	51%	14,400	14,913

DIRECT EXPENSES:

50070	PRINTING & COPYING	1,300	1,600	300	23%	2,740	-
50085	YLL SECTION PROGRAM	1,500	1,300	(200)	-13%	705	-
50095	CLE COMPS	1,000	1,000	-	0%	-	-
50100	STAFF TRAVEL/PARKING	2,500	3,500	1,000	40%	1,377	20
50110	STAFF CONFERENCE & TRAINING	250	2,200	1,950	780%	164	339
50120	STAFF MEMBERSHIP DUES	845	450	(395)	-47%	300	150
54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,158	133
55266	NEW LAWYER OUTREACH EVENTS	1,500	5,000	3,500	233%	250	509
55270	NEW LAWYERS COMMITTEE	13,500	15,000	1,500	11%	5,094	2,286
55555	LAW STUDENT OUTREACH	-	500	500		-	-
55555	LAW LIBRARY DESKBOOK ACCESS	-	10,000	10,000		-	-
55970	MEMBER ENGAGEMENT COUNCIL	1,000	500	(500)	-50%	-	-
55981	SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	65,000	10,000	18%	-	26,215
55980	SMALL TOWN AND RURAL COMMITTEE	5,000	7,500	2,500	50%	2,659	-
58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	108	149
58500	NEW LAWYER OUTREACH	1,000	1,000	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	(5,000)	-100%	1,385	-
TOTAL DIRECT EXPENSES		94,395	119,550	25,155	27%	15,940	29,801

INDIRECT EXPENSES:

51199	SALARY EXPENSE	167,808	167,441	(367)	0%	163,817	122,235
51299	BENEFITS EXPENSE	57,800	65,553	7,753	13%	58,383	37,290
51900	OTHER INDIRECT EXPENSE	72,181	58,824	(13,357)	-19%	69,717	50,727
TOTAL INDIRECT EXPENSES:		297,790	291,819	(5,971)	-2%	291,918	210,253

TOTAL ALL EXPENSES:		392,185	411,369	19,184	5%	307,858	240,054
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NET INCOME (LOSS):		(381,385)	(395,069)	(13,684)	4%	(293,458)	(225,141)
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Washington State Bar Association
Budget Comparison

MINI CLE
Cost Center
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FY25 FTE 0.92
REFORECAST FTE 0.92

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-		-	-
DIRECT EXPENSES:						
TOTAL DIRECT EXPENSES	-	-	-		-	-
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	66,852	71,340	4,488	7%	64,552	50,351
51299 BENEFITS EXPENSE	22,372	26,074	3,701	17%	20,130	16,160
51900 OTHER INDIRECT EXPENSE	27,105	22,089	(5,016)	-19%	25,459	19,097
TOTAL INDIRECT EXPENSES:	116,330	119,503	3,174	3%	110,140	85,609
NET INCOME (LOSS):	(116,330)	(119,503)	(3,174)	3%	(110,140)	(85,609)

**Washington State Bar Association
Budget Comparison**

NEW MEMBER EDUCATION

Cost Center **FY25 FTE 0.84**
NME **REFORECAST FTE 0.84**

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
40950 NMP PRODUCT SALES	40,000	60,000	20,000	50%	35,823	97,419
41800 SEMINAR REGISTRATIONS	15,000	13,000	(2,000)	-13%	62,221	16,455
47100 TRIAL ADVOCACY PROGRAM	12,000	15,000	3,000	25%	15,779	12,098
TOTAL REVENUE	67,000	88,000	21,000	31%	113,823	125,972
DIRECT EXPENSES:						
55265 SPEAKERS & PROGRAM DEVELOPMENT	250	250	-	0%	-	-
57320 TRIAL ADVOCACY EXPENSES	1,500	1,700	200	13%	1,406	1,254
TOTAL DIRECT EXPENSES	1,750	1,950	200	11%	1,406	1,254
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	59,225	63,225	4,001	7%	53,450	43,764
51299 BENEFITS EXPENSE	22,105	23,475	1,370	6%	16,284	15,446
51900 OTHER INDIRECT EXPENSE	24,748	20,168	(4,580)	-19%	21,542	17,307
TOTAL INDIRECT EXPENSES:	106,078	106,868	791	1%	91,277	76,517
TOTAL ALL EXPENSES:	107,828	108,818	991	1%	92,683	77,771
NET INCOME (LOSS):	(40,828)	(20,818)	20,009	-49%	21,141	48,201

**Washington State Bar Association
Budget Comparison**

OFFICE OF GENERAL COUNSEL

Cost Center **FY25 FTE 5.92**
OGC REFORECAST FTE 6.07

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:							
40210	RECORDS REQUEST FEES	-	-	-	9	-	
TOTAL REVENUE		-	-	-	9	-	
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	-	3,500	3,500	28	-	
50110	STAFF CONFERENCE & TRAINING	6,656	6,215	(441)	-7%	4,204	750
50120	STAFF MEMBERSHIP DUES	2,868	2,090	(778)	-27%	950	1,225
50135	TRANSCRIPTION SERVICES	2,100	-	(2,100)	-100%	-	-
52240	DISABILITY ACCOMMODATIONS	6,000	6,000	-	0%	488	532
54310	COURT REPORTERS	-	-	-	-	179	-
54360	LITIGATION EXPENSES	200	200	-	0%	-	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
55615	WILLS	2,000	2,000	-	0%	-	-
55620	CUSTODIANSHIP	5,000	5,000	-	0%	259	125
TOTAL DIRECT EXPENSES		25,824	26,005	181	1%	6,108	2,632
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	682,914	658,437	(24,477)	-4%	559,905	515,863
51299	BENEFITS EXPENSE	221,400	201,864	(19,536)	-9%	187,146	134,159
51900	OTHER INDIRECT EXPENSE	178,833	142,139	(36,694)	-21%	172,335	125,326
TOTAL INDIRECT EXPENSES:		1,083,147	1,002,439	(80,707)	-7%	919,386	775,348
TOTAL ALL EXPENSES:		1,108,971	1,028,444	(80,526)	-7%	925,494	777,980
NET INCOME (LOSS):		(1,108,971)	(1,028,444)	80,526	-7%	(925,485)	(777,980)

**Washington State Bar Association
Budget Comparison**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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OFFICE OF THE EXECUTIVE DIRECTOR
 Cost Center FY25 FTE 3.90
 OED REFORECAST FTE 2.90

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	4,450	2,000	(2,450)	-55%	2,016	1,889
50110	STAFF CONFERENCE & TRAINING	9,282	8,800	(482)	-5%	11,475	6,734
50120	STAFF MEMBERSHIP DUES	1,890	2,175	285	15%	1,575	840
50145	SURVEYS	-	-	-		681	-
52125	LEADERSHIP TRAINING	15,000	20,000	5,000	33%	6,328	15,947
52585	WASHINGTON LEADERSHIP INSTITUTE	80,000	100,000	20,000	25%	79,486	80,000
52590	BAR LEADERS CONFERENCE	-	-	-		8,497	-
52840	ED TRAVEL & OUTREACH	4,000	6,000	2,000	50%	1,640	4,595
TOTAL DIRECT EXPENSES		114,622	138,975	24,353	21%	111,697	110,005
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	491,121	602,222	111,100	23%	394,729	369,956
51299	BENEFITS EXPENSE	126,289	153,250	26,961	21%	102,512	99,384
51900	OTHER INDIRECT EXPENSE	85,439	93,639	8,200	10%	55,617	59,977
TOTAL INDIRECT EXPENSES:		702,850	849,110	146,261	21%	552,858	529,317
TOTAL ALL EXPENSES:		817,472	988,085	170,614	21%	664,556	639,322
NET INCOME (LOSS):		(817,472)	(988,085)	(170,614)	21%	(664,556)	(639,322)

**Washington State Bar Association
Budget Comparison**

OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center FY25 FTE 1.30
OGCDB REFORECAST FTE 1.40

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-		-	-
DIRECT EXPENSES:						
50110	-	2,000	2,000		-	-
50120	100	100	-	0%	100	-
54310	500	25,000	24,500	4900%	32	37,161
55310	4,000	5,000	1,000	25%	-	797
55320	40,000	40,000	-	0%	30,000	29,997
55330	4,000	4,000	-	0%	891	163
55340	400	1,000	600	150%	-	-
55370	48,000	50,400	2,400	5%	48,000	37,000
55380	1,000	1,000	-	0%	-	-
TOTAL DIRECT EXPENSES	98,000	128,500	30,500	31%	79,023	105,117
INDIRECT EXPENSES:						
51199	129,192	125,704	(3,487)	-3%	135,115	101,672
51299	34,681	41,128	6,446	19%	38,779	28,224
51900	41,247	31,213	(10,034)	-24%	38,775	28,944
TOTAL INDIRECT EXPENSES:	205,120	198,045	(7,075)	-3%	212,669	158,841
TOTAL ALL EXPENSES:	303,120	326,545	23,425	8%	291,692	263,958
NET INCOME (LOSS):	(303,120)	(326,545)	(23,425)	8%	(291,692)	(263,958)

**Washington State Bar Association
Budget Comparison**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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PRACTICE OF LAW BOARD

Cost Center FY25 FTE 0.55
PLB REFORECAST FTE 0.55

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:							
50130	SUBSCRIPTIONS	-	-	-	0%	10	-
55510	PRACTICE OF LAW BOARD	12,000	16,000	4,000	33%	2,426	1,157
TOTAL DIRECT EXPENSES		12,000	16,000	4,000	33%	2,436	1,157
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	47,419	47,386	(33)	0%	35,733	37,767
51299	BENEFITS EXPENSE	21,236	16,398	(4,839)	-23%	12,331	14,217
51900	OTHER INDIRECT EXPENSE	16,204	13,205	(2,999)	-19%	12,925	11,339
TOTAL INDIRECT EXPENSES:		84,860	76,989	(7,870)	-9%	60,990	63,323
TOTAL ALL EXPENSES:		96,860	92,989	(3,870)	-4%	63,426	64,480
NET INCOME (LOSS):		(96,860)	(92,989)	3,870	-4%	(63,426)	(64,480)

Washington State Bar Association
Budget Comparison

PRACTICE MANAGEMENT ASSISTANCE
Cost Center **FY25 FTE 0.95**
PMA **REFORECAST FTE 0.95**

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
40900 ROYALTIES	62,000	62,000	-	0%	69,465	51,234
TOTAL REVENUE	62,000	62,000	-	0%	69,465	51,234
DIRECT EXPENSES:						
50100 STAFF TRAVEL/PARKING	350	1,000	650	186%	-	257
50110 STAFF CONFERENCE & TRAINING	260	2,500	2,240	862%	500	-
50120 STAFF MEMBERSHIP DUES	150	150	-	0%	150	-
55250 CASEMAKER/FASTCASE	75,000	85,000	10,000	13%	80,723	84,042
55555 LEGAL TECH TASK FORCE	-	5,000	5,000	-	-	-
TOTAL DIRECT EXPENSES	75,760	93,650	17,890	24%	81,373	84,300
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	83,329	89,534	6,205	7%	79,636	62,818
51299 BENEFITS EXPENSE	25,645	29,659	4,014	16%	22,462	18,606
51900 OTHER INDIRECT EXPENSE	27,989	22,809	(5,179)	-19%	26,242	19,694
TOTAL INDIRECT EXPENSES:	136,963	142,003	5,039	4%	128,339	101,119
TOTAL ALL EXPENSES:	212,723	235,653	22,929	11%	209,712	185,418
NET INCOME (LOSS):	(150,723)	(173,653)	(22,929)	15%	(140,247)	(134,184)

Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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PROFESSIONAL RESPONSIBILITY PROGRAM

Cost Center FY25 FTE 1.08
PRP REFORECAST FTE 1.10

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	1,500	3,000	1,500	100%	1,075	1,711
50110	STAFF CONFERENCE & TRAINING	-	2,200	2,200		-	-
50120	STAFF MEMBERSHIP DUES	500	500	-	0%	500	250
55610	CPE COMMITTEE	1,000	1,000	-	0%	890	386
TOTAL DIRECT EXPENSES		3,000	6,700	3,700	123%	2,465	2,346
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	138,408	141,621	3,213	2%	135,819	104,970
51299	BENEFITS EXPENSE	63,587	40,867	(22,720)	-36%	56,405	46,708
51900	OTHER INDIRECT EXPENSE	32,408	25,931	(6,477)	-20%	30,550	22,678
TOTAL INDIRECT EXPENSES:		234,403	208,419	(25,984)	-11%	222,775	174,356
TOTAL ALL EXPENSES:		237,403	215,119	(22,284)	-9%	225,240	176,702
NET INCOME (LOSS):		(237,403)	(215,119)	22,284	-9%	(225,240)	(176,702)

Washington State Bar Association
Budget Comparison

PUBLIC SERVICE PROGRAMS

Cost Center FY25 FTE 1.62
PSP REFORECAST FTE 1.62

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
40300 DONATIONS & GRANTS	130,000	132,400	2,400	2%	130,000	130,000
TOTAL REVENUE	130,000	132,400	2,400	2%	130,000	130,000
DIRECT EXPENSES:						
50037 DONATIONS/SPONSORSHIPS/GRANTS	292,309	300,000	7,691	3%	259,328	170,355
50100 STAFF TRAVEL/PARKING	500	2,000	1,500	300%	163	213
50110 STAFF CONFERENCE & TRAINING	-	2,200	2,200		30	-
50145 SURVEYS	100	-	(100)	-100%	100	-
52110 PRO BONO & LEGAL AID COMMITTEE	2,500	2,500	-	0%	1,339	782
54130 PRO BONO CERTIFICATES	2,000	4,000	2,000	100%	905	75
TOTAL DIRECT EXPENSES	297,409	310,700	13,291	4%	261,866	171,425
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	128,379	136,915	8,536	7%	109,027	87,594
51299 BENEFITS EXPENSE	43,223	47,862	4,640	11%	39,268	28,132
51900 OTHER INDIRECT EXPENSE	47,728	38,896	(8,832)	-19%	45,042	33,420
TOTAL INDIRECT EXPENSES:	219,330	223,674	4,344	2%	193,337	149,146
TOTAL ALL EXPENSES:	516,739	534,374	17,635	3%	455,203	320,572
NET INCOME (LOSS):	(386,739)	(401,974)	(15,235)	4%	(325,203)	(190,572)

Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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PUBLICATION & DESIGN SERVICES

Cost Center FY25 FTE 0.89
PUB REFORECAST FTE 0.89

REVENUE:							
TOTAL REVENUE			-	-	-	-	-
DIRECT EXPENSES:							
50130	SUBSCRIPTIONS	200	200	-	0%	532	88
54026	IMAGE LIBRARY	4,100	4,800	700	17%	4,100	4,752
TOTAL DIRECT EXPENSES		4,300	5,000	700	16%	4,632	4,840
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	72,960	76,345	3,385	5%	72,137	55,321
51299	BENEFITS EXPENSE	23,139	26,506	3,367	15%	18,259	16,819
51900	OTHER INDIRECT EXPENSE	26,221	21,369	(4,852)	-19%	24,675	18,501
TOTAL INDIRECT EXPENSES:		122,320	124,220	1,899	2%	115,072	90,640
TOTAL ALL EXPENSES:		126,620	129,220	2,599	2%	119,704	95,480
NET INCOME (LOSS):		(126,620)	(129,220)	(2,599)	2%	(119,704)	(95,480)

**Washington State Bar Association
Budget Comparison**

REGULATORY SERVICES FTE

Cost Center FY25 FTE 2.25
RSD FTE REFORECAST FTE 2.60

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	650	600	(50)	-8%	210	258
50110	STAFF CONFERENCE & TRAINING	19,500	8,400	(11,100)	-57%	4,946	5,913
50120	STAFF MEMBERSHIP DUES	350	490	140	40%	-	350
TOTAL DIRECT EXPENSES		20,500	9,490	(11,010)	-54%	5,156	6,521

INDIRECT EXPENSES:

51199	SALARY EXPENSE	357,120	300,943	(56,177)	-16%	344,317	266,873
51299	BENEFITS EXPENSE	105,529	84,916	(20,613)	-20%	102,423	76,808
51900	OTHER INDIRECT EXPENSE	76,601	54,022	(22,578)	-29%	74,809	53,711
TOTAL INDIRECT EXPENSES:		539,250	439,881	(99,369)	-18%	521,548	397,392

TOTAL ALL EXPENSES:	559,750	449,371	(110,379)	-20%	526,704	403,913
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NET INCOME (LOSS):	(559,750)	(449,371)	110,379	-20%	(526,704)	(403,913)
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**Washington State Bar Association
Budget Comparison**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REGULATORY REFORM

Cost Center FY25 FTE 0.75
RR REFORECAST FTE 0.00

REVENUE:					
TOTAL REVENUE		-	-	-	-
DIRECT EXPENSES:					
50033	CONSULTING SERVICES	-	42,500	42,500	-
TOTAL DIRECT EXPENSES		-	42,500	42,500	-
INDIRECT EXPENSES:					
51199	SALARY EXPENSE	-	109,615	109,615	-
51299	BENEFITS EXPENSE	-	29,839	29,839	-
51900	OTHER INDIRECT EXPENSE	-	18,007	18,007	-
TOTAL INDIRECT EXPENSES:		-	157,462	157,462	-
TOTAL ALL EXPENSES:		-	199,962	199,962	-
NET INCOME (LOSS):		-	(199,962)	(199,962)	-

**Washington State Bar Association
Budget Comparison**

SECTIONS ADMINISTRATION

Cost Center **FY25 FTE 2.53**
SECT **REFORECAST FTE 2.58**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

48010	REIMBURSEMENTS FROM SECTIONS	297,786	275,000	(22,786)	-8%	268,147	364,230
TOTAL REVENUE		297,786	275,000	(22,786)	-8%	268,147	364,230

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	1,000	1,500	500	50%	14	59
50110	STAFF CONFERENCE & TRAINING	500	-	(500)	-100%	65	-
50120	STAFF MEMBERSHIP DUES	200	200	-	0%	45	-
50130	SUBSCRIPTIONS	350	-	(350)	-100%	331	-
52540	SECTION/COMMITTEE CHAIR MTGS	1,000	700	(300)	-30%	456	80
TOTAL DIRECT EXPENSES		3,050	2,400	(650)	-21%	911	139

INDIRECT EXPENSES:

51199	SALARY EXPENSE	159,053	169,092	10,038	6%	150,603	119,301
51299	BENEFITS EXPENSE	65,223	67,073	1,850	3%	59,711	47,900
51900	OTHER INDIRECT EXPENSE	76,011	60,745	(15,266)	-20%	71,676	53,413
TOTAL INDIRECT EXPENSES:		300,288	296,910	(3,378)	-1%	281,990	220,615

TOTAL ALL EXPENSES:		303,338	299,310	(4,028)	-1%	282,901	220,753
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NET INCOME (LOSS):		(5,552)	(24,310)	(18,758)	338%	(14,754)	143,476
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Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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SERVICE CENTER

Cost Center
SC FY25 FTE 5.78
REFORECAST FTE 5.78

REVENUE:								
TOTAL REVENUE		-	-	-	-	-	-	-
DIRECT EXPENSES:								
50100	STAFF TRAVEL/PARKING	2,376	2,376	-	0%	2,376	1,782	
50110	STAFF CONFERENCE & TRAINING	2,184	677	(1,507)	-69%	1,546	-	
54400	TRANSLATION SERVICES	-	-	-		4,649	-	
TOTAL DIRECT EXPENSES		4,560	3,053	(1,507)	-33%	8,571	1,782	
INDIRECT EXPENSES:								
51199	SALARY EXPENSE	394,527	427,125	32,598	8%	386,082	302,301	
51299	BENEFITS EXPENSE	160,136	160,271	136	0%	140,860	116,993	
51900	OTHER INDIRECT EXPENSE	170,289	138,778	(31,512)	-19%	158,626	119,358	
TOTAL INDIRECT EXPENSES:		724,952	726,174	1,222	0%	685,568	538,652	
TOTAL ALL EXPENSES:		729,512	729,227	(285)	0%	694,139	540,434	
NET INCOME (LOSS):		(729,512)	(729,227)	285	0%	(694,139)	(540,434)	

Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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TECHNOLOGY
Cost Center
TECH

FY25 FTE 12.00
REFORECAST FTE 13.00

REVENUE:							
TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:							
50033	CONSULTING SERVICES	165,000	115,000	(50,000)	-30%	98,906	44,592
50100	STAFF TRAVEL/PARKING	1,000	1,000	-	0%	763	624
50110	STAFF CONFERENCE & TRAINING	6,000	6,000	-	0%	184	823
50120	STAFF MEMBERSHIP DUES	200	300	100	50%	-	-
50160	TELEPHONE	95,000	90,000	(5,000)	-5%	84,668	61,447
55911	CLOUD INFRASTRUCTURE	82,000	130,000	48,000	59%	-	30,121
56100	COMPUTER HARDWARE	66,200	66,200	-	0%	63,427	48,959
56150	COMPUTER SOFTWARE	330,000	530,000	200,000	61%	370,068	258,134
56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	49,368	28,535
56230	SOFTWARE MAINT & LICENSING	380,000	380,000	-	0%	349,017	321,098
56550	THIRD PARTY SERVICES	10,000	65,000	55,000	550%	43,796	35,746
56900	TRANSFER TO INDIRECT EXPENSES	(1,185,400)	(1,433,500)	(248,100)	21%	(1,060,198)	(830,080)
TOTAL DIRECT EXPENSES		-	-	-	-	(0)	0
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	1,434,388	1,414,575	(19,812)	-1%	1,384,796	1,077,102
51299	BENEFITS EXPENSE	480,053	420,473	(59,581)	-12%	437,041	327,500
51955	CAPITAL LABOR & OVERHEAD	(210,000)	(75,000)	135,000	-64%	(275,379)	(67,990)
51900	OTHER INDIRECT EXPENSE	383,003	288,120	(94,884)	-25%	360,728	268,556
TOTAL INDIRECT EXPENSES:		2,087,445	2,048,168	(39,277)	-2%	1,907,187	1,605,168
TOTAL ALL EXPENSES:		2,087,445	2,048,168	(39,277)	-2%	1,907,187	1,605,168
NET INCOME (LOSS):		(2,087,445)	(2,048,168)	39,277	-2%	(1,907,187)	(1,605,168)

Washington State Bar Association
Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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VOLUNTEER ENGAGEMENT
Cost Center **FY25 FTE 1.70**
VE **REFORECAST FTE 0.60**

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50060	POSTAGE	-	600	600	-	571
50110	STAFF CONFERENCE & TRAINING	2,600	5,200	2,600	100%	1,749
50120	STAFF MEMBERSHIP DUES	450	450	-	0%	300
50130	SUBSCRIPTIONS	750	816	66	9%	815
52520	ABA DELEGATES	14,000	16,000	2,000	14%	7,487
55555	REGULATORY SCHOOL	-	45,000	45,000	-	-

TOTAL DIRECT EXPENSES	17,800	68,066	50,266	282%	15,540	10,923
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	60,485	150,680	90,194	149%	45,709
51299	BENEFITS EXPENSE	21,371	51,454	30,083	141%	15,632
51900	OTHER INDIRECT EXPENSE	17,677	40,817	23,140	131%	12,533

TOTAL INDIRECT EXPENSES:	99,534	242,951	143,417	144%	96,875	73,874
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TOTAL ALL EXPENSES:	117,334	311,017	193,683	165%	112,415	84,797
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NET INCOME (LOSS):	(117,334)	(311,017)	(193,683)	165%	(112,415)	(84,797)
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**Washington State Bar Association
Budget Comparison**

CLE - PRODUCTS

Cost Center **FY25 FTE** **1.29**
 CLEP **REFORECAST FTE** **1.29**

FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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REVENUE:

41000	SHIPPING & HANDLING	300	210	(90)	-30%	153	45
43200	COURSEBOOK SALES	10,000	3,500	(6,500)	-65%	1,115	360
43400	DIGITAL VIDEO SALES	900,000	925,000	25,000	3%	926,308	821,405
TOTAL REVENUE		910,300	928,710	18,410	2%	927,576	821,810

DIRECT EXPENSES:

50110	STAFF CONFERENCE & TRAINING	312	-	(312)	-100%	-	-
50120	STAFF MEMBERSHIP DUES	-	300	300		-	-
52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	370	584
53220	COST OF SALES - COURSEBOOKS	1,100	300	(800)	-73%	106	24
53255	CLE-EQUIP-DEPRECIATION	2,040	2,012	(28)	-1%	3,351	1,530
53285	ONLINE PRODUCT HOSTING EXPENSES	53,000	54,000	1,000	2%	53,338	36,979
53330	POSTAGE & DELIVRY-COURSEBOOKS	500	200	(300)	-60%	34	13
TOTAL DIRECT EXPENSES		58,952	58,812	(140)	0%	57,198	39,130

INDIRECT EXPENSES:

51199	SALARY EXPENSE	95,891	102,132	6,241	7%	83,795	71,591
51299	BENEFITS EXPENSE	46,535	36,973	(9,562)	-21%	35,373	32,788
51900	OTHER INDIRECT EXPENSE	38,006	30,973	(7,033)	-19%	35,889	26,557
TOTAL INDIRECT EXPENSES:		180,432	170,078	(10,354)	-6%	155,058	130,936

TOTAL ALL EXPENSES:		239,384	228,890	(10,494)	-4%	212,256	170,066
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NET INCOME (LOSS):		670,916	699,820	28,904	4%	715,320	651,744
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**Washington State Bar Association
Budget Comparison**

CLE - SEMINARS
Cost Center
CLES

FY25 FTE 6.71
REFORECAST FTE 6.60

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
41800	825,000	825,000	-	0%	725,568	460,094
41825	20,000	20,000	-	0%	38,972	30,852
41850	(150,000)	(150,000)	-	0%	(141,238)	-
TOTAL REVENUE	695,000	695,000	-	0%	623,302	490,946
DIRECT EXPENSES:						
50050	-	-	-	-	-	184
50100	15,000	15,000	-	0%	9,080	2,957
50110	2,465	5,900	3,435	139%	-	0
50120	1,000	1,200	200	20%	902	1,091
50140	500	500	-	0%	-	-
52240	5,000	5,000	-	0%	2,173	750
53610	500	500	-	0%	45	-
53640	3,000	3,000	-	0%	2,670	1,818
53690	160,500	165,000	4,500	3%	120,386	66,553
53700	45,000	48,000	3,000	7%	25,852	16,134
53730	3,000	3,000	-	0%	-	-
53740	200	200	-	0%	-	-
TOTAL DIRECT EXPENSES	236,165	247,300	11,135	5%	161,108	89,487
INDIRECT EXPENSES:						
51199	487,487	528,792	41,305	8%	512,735	366,528
51299	188,518	191,718	3,200	2%	181,002	134,604
51900	194,448	161,107	(33,341)	-17%	189,568	136,367
TOTAL INDIRECT EXPENSES:	870,452	881,617	11,165	1%	883,305	637,499
TOTAL ALL EXPENSES:	1,106,617	1,128,917	22,300	2%	1,044,413	726,986
NET INCOME (LOSS):	(411,617)	(433,917)	(22,300)	5%	(421,111)	(236,040)

**Washington State Bar Association
Budget Comparison**

DESKBOOKS			FY2024	FY2025	FY24 vs. FY25	% Change	FY2023	FY2024
Cost Center	FY25 FTE		Reforecast	Budget	Comparison		Actuals	Actuals
DESK	REFORECAST FTE	1.75					YTD	YTD
REVENUE:								
43100		DESKBOOK SALES (LEXISNEXIS PRINT)	30,000	30,000	-	0%	40,042	8,081
43450		SECTION PUBLICATION SALES	1,500	1,000	(500)	-33%	2,300	585
43455		LEXIS/NEXIS ROYALTIES	75,000	75,000	-	0%	53,429	39,466
43525		CASEMAKER ROYALTIES	30,000	25,000	(5,000)	-17%	46,667	17,130
TOTAL REVENUE			136,500	131,000	(5,500)	-4%	142,437	65,261
DIRECT EXPENSES:								
50120		STAFF MEMBERSHIP DUES	225	250	25	11%	256	248
50130		SUBSCRIPTIONS	50	50	-	0%	43	43
53210		COST OF SALES - DESKBOOKS	4,000	5,000	1,000	25%	83,645	2,665
53225		COST OF SALES - SECTION PUBLIC	500	500	-	0%	2,217	355
53260		OBSOLETE INVENTORY	21,000	48,250	27,250	130%	-	4,122
53265		SPLITS TO SECTIONS	300	300	-	0%	454	96
53270		DESKBOOK ROYALTIES	300	300	-	0%	92	198
53320		POSTAGE & DELIVERY-COURSEBOOKS	-	300	300		90	-
TOTAL DIRECT EXPENSES			26,375	54,950	28,575	108%	86,797	7,726
INDIRECT EXPENSES:								
51199		SALARY EXPENSE	155,883	178,087	22,205	14%	132,633	118,357
51299		BENEFITS EXPENSE	51,896	56,847	4,951	10%	40,584	38,032
51900		OTHER INDIRECT EXPENSE	48,612	42,017	(6,595)	-14%	41,517	34,017
TOTAL INDIRECT EXPENSES:			256,391	276,952	20,561	8%	214,735	190,406
TOTAL ALL EXPENSES:			282,766	331,902	49,136	17%	301,532	198,133
NET INCOME (LOSS):			(146,266)	(200,902)	(54,636)	37%	(159,095)	(132,871)

**Washington State Bar Association
Budget Comparison**

CLIENT PROTECTION FUND

Cost Center **FY25 FTE 1.23**
 CPF **REFORECAST FTE 1.23**

	FY2024 Reforecast	FY2025 Budget	FY24 vs. FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:						
40500 INTEREST - INVESTMENTS	180,000	200,000	20,000	11%	245,788	206,149
44820 CPF RESTITUTION	10,000	10,000	-	0%	9,177	23,719
44840 CPF MEMBER ASSESSMENTS	525,930	720,540	194,610	37%	715,570	537,265
TOTAL REVENUE	715,930	930,540	214,610	30%	970,535	767,133
DIRECT EXPENSES:						
50020 BANK FEES	3,000	2,500	(500)	-17%	2,705	(2,115)
50110 STAFF CONFERENCE & TRAINING	-	1,700	1,700	-	-	-
50120 STAFF MEMBERSHIP DUES	200	200	-	0%	200	200
54810 GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	342,424	18,975
54820 CPF BOARD	2,000	2,000	-	0%	1,125	499
TOTAL DIRECT EXPENSES	505,200	506,400	1,200	0%	346,454	17,559
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	110,717	115,160	4,443	4%	104,441	83,560
51299 BENEFITS EXPENSE	41,259	38,272	(2,987)	-7%	35,668	30,129
51900 OTHER INDIRECT EXPENSE	36,238	29,532	(6,706)	-19%	34,075	25,364
TOTAL INDIRECT EXPENSES:	188,214	182,964	(5,250)	-3%	174,184	139,052
TOTAL ALL EXPENSES:	693,414	689,364	(4,050)	-1%	520,638	156,611
NET INCOME (LOSS):	22,516	241,176	218,660	971%	449,897	610,522

Section 3

Washington State Bar Association
Section Budget Comparison

All Sections

SECTOPS

		FY2024 Reforecast	FY2025 Budget	FY24 vs FY25 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
REVENUE:							
48200	SECTION DUES	438,431	438,280	(151)	0%	427,651	562,181
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		-	-
40500	INTEREST INCOME	17,147	2,050	(15,097)	-88%	81,582	-
40800	PUBLICATIONS REVENUE	1,500	1,250	(250)	-17%	2,008	972
	OTHER	78,010	44,203	(33,807)	-43%	27,975	35,945
	SEMINAR PROFIT SHARE	153,875	159,700	5,825	4%	153,664	23,241
TOTAL REVENUE		688,963	645,483	(43,480)	-6%	692,880	622,339
DIRECT EXPENSES:							
	DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	724,773	(8,323)	-1%	256,979	230,027
	REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	280,433	(4,037)	-1%	268,147	364,192
TOTAL DIRECT EXPENSES		1,017,566	1,005,206	(12,361)	-1%	525,126	594,220
NET INCOME (LOSS):		(328,603)	(359,722)	(31,120)	9%	167,754	28,119

Washington State Bar Association
Section Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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**ANTITRUST, CONSUMER PROTECTION
& UNFAIR BUSINESS PRACTICES
SECTION**

**SACPU
REVENUE:**

40500	INTEREST - INVESTMENTS	548	548			2,568	-
41805	MINI-CLE REVENUE	240	240			-	370
48200	SECTION DUES REVENUE	4,644	4,611			4,697	6,591
TOTAL REVENUE		5,431	5,399	-	-	7,265	6,961

DIRECT EXPENSES:

58300	EXECUTIVE COMMITTEE EXPENSES	750	750	-	-	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	-	-	-
58350	MEMBERSHIP & RECRUITING EXP	100	100	-	-	-	-
58400	PER MEMBER CHARGE	3,428	3,403	(25)	(0)	3,362	4,885
58450	RECEPTION/FORUM EXPENSE	690	690	-	-	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	6,000	-	-	-	-
58615	LAW SCHOOL OUTREACH	1,000	1,000	-	-	-	-
58620	MINI-CLE EXPENSE	1,500	1,500	-	-	377	516
TOTAL DIRECT EXPENSES		13,968	13,943	(25)	(0)	3,739	5,401

NET INCOME (LOSS):	(8,537)	(8,544)	(7)	0%	3,526	1,559
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NEW FUND BALANCE:	52,620	44,076	(8,544)	-16%	61,157	62,716
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Washington State Bar Association
Section Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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SADM ADMINISTRATIVE LAW SECTION
REVENUE:

40500	INTEREST - INVESTMENTS	456	-	(456)	-100%	2,046	-
40800	PUBLICATIONS REVENUE	1,500	1,250	(250)	-17%	2,008	972
41805	MINI-CLE REVENUE	3,000	7,500	4,500	150%	3,615	6,670
48200	SECTION DUES REVENUE	7,500	7,050	(450)	-6%	7,072	9,287
TOTAL REVENUE		12,456	15,800	3,344	27%	14,741	16,929

DIRECT EXPENSES:

50165	CONFERENCE CALLS	-	-	-	-	1	-
58175	AWARDS	200	200	-	0%	187	191
58325	LDSHIP/PROF DEVELOP/RETREATS	11,000	13,050	2,050	19%	5,374	1,000
58350	MEMBERSHIP & RECRUITING EXP	125	500	375	300%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	1,200	1,200	-	0%	510	-
58400	PER MEMBER CHARGE	4,616	4,337	(279)	-6%	4,222	5,734
58450	RECEPTION/FORUM EXPENSE	1,500	1,200	(300)	-20%	1,150	445
58525	SCHOLARSHIPS/DONATIONS/GRANT	-	5,000	5,000	-	-	-
58620	MINI-CLE EXPENSE	1,500	1,100	(400)	-27%	1,416	822
TOTAL DIRECT EXPENSES		20,141	26,587	6,446	32%	12,862	8,192

NET INCOME (LOSS):	(7,685)	(10,787)	(3,102)	40%	1,879	8,737
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NEW FUND BALANCE:	40,565	29,778	(10,787)	-27%	48,250	56,987
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Washington State Bar Association
Section Budget Comparison

		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024	
		Reforecast	Budget	Comparison		Actuals	Actuals	
						YTD	YTD	
SANIM	ANIMAL LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	100	-	(100)	-100%	476	-
	41805	MINI-CLE REVENUE	250	250	-	0%	-	-
	48200	SECTION DUES REVENUE	1,975	1,975	-	0%	1,956	2,527
	TOTAL REVENUE		2,325	2,225	(100)	-4%	2,431	2,527
DIRECT EXPENSES:								
	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	1,459	1,458	(1)	0%	1,402	1,872
	58620	MINI-CLE EXPENSE	390	390	-	0%	-	-
	TOTAL DIRECT EXPENSES		3,389	3,388	(1)	0%	1,402	1,872
NET INCOME (LOSS):			(1,063)	(1,163)	(100)	9%	1,029	655
NEW FUND BALANCE:			10,450	9,287	(1,163)	-11%	11,514	12,168

Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SBUS	BUSINESS LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	527	-	(527)	-100%	2,625	-
	41805	MINI-CLE REVENUE	1,900	1,900	-	0%	2,325	-
	41850	SEMINAR SPLITS W/ CLE	1,500	250	(1,250)	-83%	583	-
	48200	SECTION DUES REVENUE	30,769	29,817	(952)	-3%	29,425	38,858
		TOTAL REVENUE	34,695	31,967	(2,728)	-8%	34,958	38,858
DIRECT EXPENSES:								
	58125	ANNUAL OR OTHER MEETING EXPENS	1,000	-	(1,000)	-100%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	-	20,000	20,000		-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	900	900	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	1,000	(1,000)	-50%	-	-
	58400	PER MEMBER CHARGE	22,722	22,009	(713)	-3%	21,099	28,778
	58500	NEW LAWYER OUTREACH	1,500	1,500	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	5,000	5,000		-	-
	58550	SECTION COMMITTEE EXPENSE	2,500	2,000	(500)	-20%	-	-
	58615	LAW SCHOOL OUTREACH	6,000	500	(5,500)	-92%	-	-
	58620	MINI-CLE EXPENSE	6,000	6,000	-	0%	4,723	224
	58625	SEMINAR EXPENSE - SECTIONS	4,783	5,000	217	5%	-	-
		TOTAL DIRECT EXPENSES	48,405	64,909	16,503	34%	25,822	29,002
		NET INCOME (LOSS):	(13,710)	(32,942)	(19,232)	140%	9,136	9,856
		NEW FUND BALANCE:	51,569	18,627	(32,942)	174%	65,279	75,134

Washington State Bar Association
Section Budget Comparison

		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024
		Reforecast	Budget	Comparison		Actuals	Actuals
						YTD	YTD
SLCP	LIQUOR, CANNABIS, AND PSYCHEDELICS SECTION						
REVENUE:							
	40500						
	INTEREST - INVESTMENTS	39	-	(39)	-100%	204	-
	41805						
	MINI-CLE REVENUE	1,600	800	(800)	-50%	1,575	758
	48200						
	SECTION DUES REVENUE	2,031	1,914	(117)	-6%	1,944	2,223
	TOTAL REVENUE	3,670	2,714	(956)	-26%	3,723	2,981
DIRECT EXPENSES:							
	58300						
	EXECUTIVE COMMITTEE EXPENSES	1,100	700	(400)	-36%	-	274
	58350						
	MEMBERSHIP & RECRUITING EXP	500	100	(400)	-80%	-	-
	58400						
	PER MEMBER CHARGE	1,503	1,414	(90)	-6%	1,390	1,643
	58620						
	MINI-CLE EXPENSE	500	200	(300)	-60%	24	551
	TOTAL DIRECT EXPENSES	3,603	2,414	(1,190)	-33%	1,414	2,468
	NET INCOME (LOSS):	67	300	233	348%	2,308	513
	NEW FUND BALANCE:	5,928	6,229	300	5%	5,861	6,374

Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SCD	CREDITOR DEBTOR RIGHTS SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	403	-	(403)	-100%	1,810	-
	41850	SEMINAR SPLITS W/ CLE	2,800	1,250	(2,800)	-100%	5,741	-
	48200	SECTION DUES REVENUE	15,881	15,914	(15,881)	-100%	15,017	19,496
	TOTAL REVENUE		19,084	17,164	15,244	80%	22,568	19,496
DIRECT EXPENSES:								
	58175	AWARDS	350	350	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,000	1,000	-	0%	-	366
	58375	NEWSLETTER/PUBLICATION EXPENSE	300	300	-	0%	-	-
	58400	PER MEMBER CHARGE	8,377	8,390	13	0%	7,982	10,415
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	10,000	5,000	100%	5,000	5,000
	58625	SEMINAR EXPENSE - SECTIONS	2,000	2,000	-	0%	-	-
	TOTAL DIRECT EXPENSES		17,027	22,040	5,013	29%	12,982	15,781
	NET INCOME (LOSS):		2,057	(4,876)	(6,934)	-337%	9,586	3,715
	NEW FUND BALANCE:		48,713	43,837	(4,876)	-10%	46,656	50,371

Washington State Bar Association
Section Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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SCON CONSTRUCTION LAW SECTION

REVENUE:

40500	INTEREST - INVESTMENTS	572	-	(572)	-100%	2,607	-
41875	SEMINAR SPLITS W/ OTHERS	6,000	6,000	-	0%	3,365	-
48200	SECTION DUES REVENUE	12,275	11,975	(300)	-2%	12,048	15,791
TOTAL REVENUE		18,847	17,975	(872)	-5%	18,020	15,791

DIRECT EXPENSES:

50165	CONFERENCE CALLS	-	-	-		1	-
58175	AWARDS	500	500	-	0%	204	-
58300	EXECUTIVE COMMITTEE EXPENSES	1,000	1,000	-	0%	-	-
58315	HONORARIUM	500	500	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	2,500	2,500	-	0%	634	729
58350	MEMBERSHIP & RECRUITING EXP	500	500	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	800	800	-	0%	446	638
58400	PER MEMBER CHARGE	9,064	8,839	(225)	-2%	8,650	11,705
58450	RECEPTION/FORUM EXPENSE	8,000	8,000	-	0%	3,350	2,194
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
58600	SECTION SPECIAL PROJECTS	1,000	1,000	-	0%	-	-
58620	MINI-CLE EXPENSE	1,800	1,800	-	0%	-	-
58625	SEMINAR EXPENSE - SECTIONS	1,000	1,000	-	0%	-	-
TOTAL DIRECT EXPENSES		31,664	31,439	(225)	-1%	13,285	15,265

NET INCOME (LOSS):	(12,817)	(13,464)	(647)	5%	4,735	526
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NEW FUND BALANCE:	49,837	36,373	(13,464)	-27%	62,653	63,179
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**Washington State Bar Association
Section Budget Comparison**

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SCRIM	CRIMINAL LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	801	-	(801)	-100%	4,128	-
41850	SEMINAR SPLITS W/ CLE	7,000	850	(6,150)	-88%	3,520	-
48200	SECTION DUES REVENUE	11,010	11,010	-	0%	10,460	13,387
TOTAL REVENUE		18,811	11,860	(6,951)	-37%	18,108	13,387
DIRECT EXPENSES:							
50165	CONFERENCE CALLS	150	160	10	7%	165	-
58125	ANNUAL OR OTHER MEETING EXPENS	5,500	1,500	(4,000)	-73%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	1,129	587
58305	EXECUTIVE COMM EXP - OTHER	1,000	1,000	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	3,500	4,000	500	14%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
58400	PER MEMBER CHARGE	6,776	6,772	(3)	0%	6,254	8,265
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	1,500	1,000	200%	-	-
58620	MINI-CLE EXPENSE	500	1,000	500	100%	-	-
58625	SEMINAR EXPENSE - SECTIONS	7,500	7,500	-	0%	-	-
58675	WEBSITE EXPENSES	500	500	-	0%	-	-
TOTAL DIRECT EXPENSES		35,426	33,432	(1,993)	-6%	7,548	8,852
NET INCOME (LOSS):		(16,615)	(21,572)	(4,958)	30%	10,560	4,534
NEW FUND BALANCE:		84,122	62,549	(21,572)	-26%	100,736	105,271

**Washington State Bar Association
Section Budget Comparison**

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SCRL	CIVIL RIGHTS LAW SECTION						
REVENUE:							
	40500 INTEREST - INVESTMENTS	141	-	(141)	-100%	672	-
	41805 MINI-CLE REVENUE	1,020	1,020	-	0%	-	-
	41850 SEMINAR SPLITS W/ CLE	200	200	-	0%	469	-
	48200 SECTION DUES REVENUE	5,288	4,697	(591)	-11%	5,091	6,017
	TOTAL REVENUE	6,648	5,917	(731)	-11%	6,232	6,017
DIRECT EXPENSES:							
	50165 CONFERENCE CALLS	170	170	-	0%	-	-
	58175 AWARDS	610	610	-	0%	60	-
	58315 HONORARIUM	500	500	-	0%	-	-
	58325 LDSHIP/PROF DEVELOP/RETREATS	2,000	2,000	-	0%	-	-
	58400 PER MEMBER CHARGE	3,255	2,889	(365)	-11%	3,041	3,711
	58450 RECEPTION/FORUM EXPENSE	620	620	-	0%	-	-
	58615 LAW SCHOOL OUTREACH	210	210	-	0%	-	-
	58620 MINI-CLE EXPENSE	112	112	-	0%	-	-
	TOTAL DIRECT EXPENSES	7,477	7,111	(365)	-5%	3,101	3,711
NET INCOME (LOSS):		(828)	(1,194)	(366)	44%	3,131	2,306
NEW FUND BALANCE:		16,277	15,083	(1,194)	-7%	17,105	19,412

Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SCORP	CORPORATE COUNSEL SECTION						
REVENUE:							
	40500 INTEREST - INVESTMENTS	655	-	(655)	-100%	2,849	-
	41805 MINI-CLE REVENUE	8,000	10,000	2,000	25%	-	8,445
	41850 SEMINAR SPLITS W/ CLE	5,850	3,000	(2,850)	-49%	3,969	-
	41875 SEMINAR SPLITS W/ OTHERS	4,000	4,000	-	0%	-	-
	48200 SECTION DUES REVENUE	24,000	21,750	(2,250)	-9%	20,635	26,498
	TOTAL REVENUE	42,505	38,750	(3,755)	-9%	27,453	34,943
DIRECT EXPENSES:							
	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%	-	-
	58400 PER MEMBER CHARGE	22,857	20,244	(2,613)	-11%	18,500	24,541
	58450 RECEPTION/FORUM EXPENSE	500	500	-	0%	-	-
	58525 SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
	58620 MINI-CLE EXPENSE	8,750	10,000	1,250	14%	-	9,240
	58625 SEMINAR EXPENSE - SECTIONS	500	500	-	0%	-	2,500
	TOTAL DIRECT EXPENSES	39,807	38,444	(1,363)	-3%	18,500	36,281
	NET INCOME (LOSS):	2,698	306	(2,392)	-89%	8,953	(1,337)
	NEW FUND BALANCE:	73,061	73,367	306	0%	70,363	69,026

Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SDR	DISPUTE RESOLUTION SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	389	-	(389)	-100%	1,758	-
	41700	CONFERENCES & INSTITUTES	38,000	3,738	(34,262)	-90%	-	3,739
	41805	MINI-CLE REVENUE	360	-	(360)	-100%	-	-
	48200	SECTION DUES REVENUE	11,165	10,273	(893)	-8%	10,037	13,216
	TOTAL REVENUE		49,914	14,011	(35,903)	-72%	11,796	16,954
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	110	110	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	950	950	-	0%	204	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	6,000	6,500	500	8%	597	4,016
	58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	-	-
	58400	PER MEMBER CHARGE	5,890	5,416	(473)	-8%	5,145	6,997
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	2,500	2,500	-	-	-
	58600	SECTION SPECIAL PROJECTS	220	220	-	0%	-	-
	58620	MINI-CLE EXPENSE	2,000	2,000	-	0%	112	112
	58625	SEMINAR EXPENSE - SECTIONS	42,000	3,500	(38,500)	-92%	-	3,500
	58675	WEBSITE EXPENSES	250	250	-	0%	100	-
	TOTAL DIRECT EXPENSES		58,920	22,946	(35,973)	-61%	6,157	14,625
NET INCOME (LOSS):			(9,006)	(8,936)	70	-1%	5,638	2,329
NEW FUND BALANCE:			34,473	25,537	(8,936)	-26%	43,478	45,807

Washington State Bar Association
Section Budget Comparison

		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024	
		Reforecast	Budget	Comparison		Actuals	Actuals	
SELD	ELDER LAW SECTION					YTD	YTD	
REVENUE:								
	40500	INTEREST - INVESTMENTS	1,136	-	(1,136)	-100%	4,560	-
	41850	SEMINAR SPLITS W/ CLE	5,625	5,350	(275)	-5%	6,919	-
	48200	SECTION DUES REVENUE	21,053	21,013	(39)	0%	21,164	27,740
		TOTAL REVENUE	27,813	26,363	(1,450)	-5%	32,643	27,740
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	170	170	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	5,000	-	0%	222	-
	58326	LEGISLATIVE/LOBBYING	1,500	1,500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
	58400	PER MEMBER CHARGE	11,106	11,079	(27)	0%	10,831	14,680
	58450	RECEPTION/FORUM EXPENSE	5,000	3,000	(2,000)	-40%	1,312	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	30,000	15,000	(15,000)	-50%	30,000	-
	58600	SECTION SPECIAL PROJECTS	2,500	2,500	-	0%	300	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
		TOTAL DIRECT EXPENSES	58,376	41,349	(17,027)	-29%	42,665	14,680
		NET INCOME (LOSS):	(30,563)	(14,986)	15,577	-51%	(10,022)	13,060
		NEW FUND BALANCE:	69,880	54,894	(14,986)	-21%	100,443	113,503

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Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SELU	ENVIRONMENTAL & LAND USE LAW SECTION						
REVENUE:							
	40500 INTEREST - INVESTMENTS	645	-	(645)	-100%	2,788	-
	41805 MINI-CLE REVENUE	1,500	-	(1,500)	-100%	1,605	3,770
	41850 SEMINAR SPLITS W/ CLE	6,000	8,000	2,000	33%	1,885	-
	48200 SECTION DUES REVENUE	30,430	29,358	(1,073)	-4%	29,608	38,986
	TOTAL REVENUE	38,575	37,358	(1,217)	-3%	35,886	42,756
DIRECT EXPENSES:							
	50165 CONFERENCE CALLS	175	175	-	0%	165	165
	58175 AWARDS	2,000	1,000	(1,000)	-50%	2,000	-
	58200 BREAKFAST/LUNCH/DINNER MTG EXP	500	500	-	0%	-	82
	58300 EXECUTIVE COMMITTEE EXPENSES	12,500	9,500	(3,000)	-24%	8,871	7,813
	58305 EXECUTIVE COMM EXP - OTHER	500	500	-	0%	-	-
	58400 PER MEMBER CHARGE	13,847	13,494	(353)	-3%	13,264	18,066
	58525 SCHOLARSHIPS/DONATIONS/GRANT	9,000	5,000	(4,000)	-44%	9,000	7,222
	58615 LAW SCHOOL OUTREACH	2,000	2,000	-	0%	1,152	1,463
	58620 MINI-CLE EXPENSE	5,500	500	(5,000)	-91%	112	236
	58625 SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
	58675 WEBSITE EXPENSES	130	130	-	0%	123	126
	58750 SEMINAR SCHOLARSHIPS	2,000	2,000	-	0%	2,000	778
	TOTAL DIRECT EXPENSES	49,652	36,299	(13,353)	-27%	36,688	35,951
	NET INCOME (LOSS):	(11,077)	1,059	12,136	-110%	(803)	6,804
	NEW FUND BALANCE:	52,988	54,046	1,059	2%	64,065	70,869

Washington State Bar Association
Section Budget Comparison

		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024	
		Reforecast	Budget	Comparison		Actuals	Actuals	
						YTD	YTD	
SFAM	FAMILY LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	1,701	-	(1,701)	-100%	8,222	-
	41850	SEMINAR SPLITS W/ CLE	26,050	36,700	10,650	41%	19,976	-
	41875	SEMINAR SPLITS W/ OTHERS	-	-	-		1,135	-
	48200	SECTION DUES REVENUE	34,151	34,709	558	2%	34,068	46,445
		TOTAL REVENUE	61,902	71,409	9,507	15%	63,400	46,445
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	200	-	(200)	-100%	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	1,500	1,500	-	0%	-	-
	58150	ATTENDANCE AT BOG MEETINGS	1,350	2,000	650	48%	-	-
	58175	AWARDS	2,000	1,500	(500)	-25%	599	-
	58300	EXECUTIVE COMMITTEE EXPENSES	16,000	2,000	(14,000)	-88%	6,035	-
	58305	EXECUTIVE COMM EXP - OTHER	10,000	16,000	6,000	60%	9,561	586
	58350	MEMBERSHIP & RECRUITING EXP	1,000	10,000	9,000	900%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	5,000	3,000	150%	-	429
	58400	PER MEMBER CHARGE	18,014	18,300	285	2%	17,443	24,274
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	30,000	15,000	100%	1,968	-
	58620	MINI-CLE EXPENSE	-	3,000	3,000		-	-
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	1,529	-
		TOTAL DIRECT EXPENSES	73,064	95,300	22,235	30%	37,136	25,289
		NET INCOME (LOSS):	(11,162)	(23,890)	(12,729)	114%	26,264	21,156
		NEW FUND BALANCE:	192,088	168,198	(23,890)	-12%	203,250	224,406

Washington State Bar Association
Section Budget Comparison

		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024	
		Reforecast	Budget	Comparison		Actuals	Actuals	
SHEA	HEALTH LAW SECTION					YTD	YTD	
REVENUE:								
	40500	INTEREST - INVESTMENTS	449	-	(449)	-100%	3,192	-
	41805	MINI-CLE REVENUE	500	-	(500)	-100%	1,550	490
	41850	SEMINAR SPLITS W/ CLE	4,200	500	(3,700)	-88%	1,242	-
	48200	SECTION DUES REVENUE	7,780	7,645	(135)	-2%	7,496	10,039
	TOTAL REVENUE		12,929	8,145	(4,784)	-37%	13,480	10,529
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	-	-	-		1	4
	58300	EXECUTIVE COMMITTEE EXPENSES	2,500	5,000	2,500	100%	-	-
	58305	EXECUTIVE COMM EXP - OTHER	2,500	1,000	(1,500)	-60%	-	215
	58315	HONORARIUM	3,000	3,000	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	4,000	4,000	-	0%	562	396
	58350	MEMBERSHIP & RECRUITING EXP	6,000	6,000	-	0%	-	3,639
	58400	PER MEMBER CHARGE	7,182	7,054	(128)	-2%	6,716	9,225
	58525	SCHOLARSHIPS/DONATIONS/GRANT	3,500	3,500	-	0%	2,729	-
	58615	LAW SCHOOL OUTREACH	-	5,000	5,000		1,225	-
	58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	304	112
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	-	-
	58750	SEMINAR SCHOLARSHIPS	2,500	2,500	-	0%	-	-
	TOTAL DIRECT EXPENSES		37,682	43,554	5,872	16%	11,537	13,591
NET INCOME (LOSS):			(24,753)	(35,409)	(10,656)	-53%	1,943	(3,062)
NEW FUND BALANCE:			50,028	14,619	(35,409)	-37%	74,781	71,719

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Section Budget Comparison**

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SRPPT	REAL PROPERTY, PROBATE & TRUST SECTION						
REVENUE:							
	40500 INTEREST - INVESTMENTS	2,235	-	(2,235)	-100%	10,605	-
	41850 SEMINAR SPLITS W/ CLE	35,550	53,200	17,650	50%	54,321	-
	48200 SECTION DUES REVENUE	55,525	56,069	544	1%	55,254	73,212
	TOTAL REVENUE	93,310	109,269	15,959	17%	120,179	73,212
DIRECT EXPENSES:							
	50165 CONFERENCE CALLS	200	200	-	0%	165	165
	58300 EXECUTIVE COMMITTEE EXPENSES	10,000	10,000	-	0%	391	2,111
	58305 EXECUTIVE COMM EXP - OTHER	40,000	40,000	-	0%	19,121	24,899
	58325 LDSHIP/PROF DEVELOP/RETREATS	30,000	30,000	-	0%	14,802	18,806
	58326 LEGISLATIVE/LOBBYING	500	500	-	0%	-	-
	58350 MEMBERSHIP & RECRUITING EXP	1,000	2,000	1,000	100%	-	-
	58375 NEWSLETTER/PUBLICATION EXPENSE	-	2,000	2,000		680	2,134
	58400 PER MEMBER CHARGE	40,993	41,383	389	1%	39,613	54,256
	58500 NEW LAWYER OUTREACH	2,000	2,000	-	0%	1,917	120
	58525 SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	2,500	3,990
	58615 LAW SCHOOL OUTREACH	1,000	10,000	9,000	900%	316	155
	58625 SEMINAR EXPENSE - SECTIONS	20,000	20,000	-	0%	3,586	-
	58675 WEBSITE EXPENSES	5,000	2,500	(2,500)	-50%	3,263	2,796
	TOTAL DIRECT EXPENSES	155,693	165,583	9,889	6%	86,353	109,432
NET INCOME (LOSS):		(62,383)	(56,314)	6,069	-10%	33,825	(36,220)
NEW FUND BALANCE:		199,757	143,443	(56,314)	-28%	262,140	225,920

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Section Budget Comparison

SIND	INDIAN LAW SECTION	FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024	
		Reforecast	Budget	Comparison		Actuals	Actuals	
						YTD	YTD	
REVENUE:								
	40500	INTEREST - INVESTMENTS	669	200	(469)	-70%	3,196	-
	41850	SEMINAR SPLITS W/ CLE	1,750	-	(1,750)	-100%	2,878	-
	41875	SEMINAR SPLITS W/ OTHERS	-	10,000	10,000		7,927	23,241
	48200	SECTION DUES REVENUE	9,600	9,825	225	2%	9,716	13,085
	TOTAL REVENUE		12,019	20,025	8,006	67%	23,717	36,326
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	400	400	-	0%	-	-
	58315	HONORARIUM	600	600	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,600	1,000	(600)	-38%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	1,250	-	(1,250)	-100%	-	-
	58400	PER MEMBER CHARGE	5,908	6,043	135	2%	5,802	8,082
	58450	RECEPTION/FORUM EXPENSE	4,000	4,000	-	0%	1,803	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	20,000	25,000	5,000	25%	9,194	12,500
	TOTAL DIRECT EXPENSES		33,758	37,043	3,285	10%	16,799	20,582
	NET INCOME (LOSS):		(21,739)	(17,018)	4,720	-22%	6,918	15,744
	NEW FUND BALANCE:		55,632	38,613	(17,018)	-31%	77,370	93,114

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		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SINTL	INTERNATIONAL PRACTICE SECTION						
REVENUE:							
	40500 INTEREST - INVESTMENTS	387	-	(387)	-100%	1,754	-
	41450 SPONSORSHIPS	2,000	2,000	-	0%	-	-
	41805 MINI-CLE REVENUE	2,750	1,500	(1,250)	-45%	4,725	140
	48200 SECTION DUES REVENUE	8,409	8,008	(400)	-5%	9,042	10,714
	TOTAL REVENUE	13,545	11,508	(2,037)	-15%	15,521	10,854
DIRECT EXPENSES:							
	50165 CONFERENCE CALLS	200	200	-	0%	-	-
	58125 ANNUAL OR OTHER MEETING EXPENS	5,000	5,000	-	0%	4,303	2,061
	58300 EXECUTIVE COMMITTEE EXPENSES	250	1,000	750	300%	410	-
	58325 LDSHIP/PROF DEVELOP/RETREATS	250	-	(250)	-100%	-	-
	58375 NEWSLETTER/PUBLICATION EXPENSE	500	-	(500)	-100%	-	-
	58400 PER MEMBER CHARGE	4,435	4,222	(213)	-5%	4,489	5,617
	58450 RECEPTION/FORUM EXPENSE	2,000	-	(2,000)	-100%	-	-
	58525 SCHOLARSHIPS/DONATIONS/GRANT	1,000	5,000	4,000	400%	1,000	800
	58620 MINI-CLE EXPENSE	2,000	1,344	(656)	-33%	882	348
	TOTAL DIRECT EXPENSES	15,635	16,766	1,131	7%	11,084	8,826
NET INCOME (LOSS):		(2,090)	(5,258)	(3,168)	152%	4,437	2,028
NEW FUND BALANCE:		40,694	35,436	(5,258)	-13%	42,784	44,812

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		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024	
		Reforecast	Budget	Comparison		Actuals	Actuals	
SIP	INTELLECTUAL PROPERTY LAW SECTION					YTD	YTD	
REVENUE:								
	40500	INTEREST - INVESTMENTS	1,053	1,000	(53)	-5%	4,782	-
	41805	MINI-CLE REVENUE	700	700	-	0%	105	140
	41850	SEMINAR SPLITS W/ CLE	19,100	5,150	(13,950)	-73%	11,262	-
	48200	SECTION DUES REVENUE	20,531	20,320	(211)	-1%	20,344	26,406
		TOTAL REVENUE	41,384	27,170	(14,214)	-34%	36,493	26,546
DIRECT EXPENSES:								
	58175	AWARDS	-	100	100	-	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,000	500	(500)	-50%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	2,000	800	(1,200)	-60%	-	-
	58400	PER MEMBER CHARGE	15,153	14,997	(157)	-1%	14,588	19,566
	58450	RECEPTION/FORUM EXPENSE	2,000	8,000	6,000	300%	6,188	6,167
	58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	15,000	-	0%	15,000	10,000
	58600	SECTION SPECIAL PROJECTS	2,000	2,000	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	500	5,000	4,500	900%	-	-
	58620	MINI-CLE EXPENSE	3,000	1,500	(1,500)	-50%	108	62
	58625	SEMINAR EXPENSE - SECTIONS	6,500	12,000	5,500	85%	1,473	1,885
		TOTAL DIRECT EXPENSES	47,653	60,397	12,743	27%	37,357	37,680
		NET INCOME (LOSS):	(6,269)	(33,226)	(26,957)	430%	(865)	(11,134)
		NEW FUND BALANCE:	103,883	70,657	(33,226)	-32%	110,152	99,018

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		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
SJUV	JUVENILE LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	116	-	(116)	-100%	630	-
41805	MINI-CLE REVENUE	500	500	-	0%	-	490
48200	SECTION DUES REVENUE	4,699	4,587	(112)	-2%	4,625	6,232
TOTAL REVENUE		5,315	5,087	(228)	-4%	5,255	6,722
DIRECT EXPENSES:							
50165	CONFERENCE CALLS	164	165	1	1%	163	164
58300	EXECUTIVE COMMITTEE EXPENSES	760	250	(510)	-67%	-	-
58315	HONORARIUM	2,000	3,000	1,000	50%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	3,000	2,000	(1,000)	-33%	-	-
58350	MEMBERSHIP & RECRUITING EXP	250	100	(150)	-60%	-	-
58400	PER MEMBER CHARGE	2,478	2,418	(59)	-2%	2,369	3,299
58525	SCHOLARSHIPS/DONATIONS/GRANT	3,000	2,500	(500)	-17%	1,500	600
58620	MINI-CLE EXPENSE	450	500	50	11%	-	224
TOTAL DIRECT EXPENSES		12,102	10,933	(1,168)	-10%	4,032	4,288
NET INCOME (LOSS):		(6,787)	(5,846)	941	-14%	1,223	2,434
NEW FUND BALANCE:		8,399	2,553	(5,846)	-70%	15,186	17,620

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		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024
		Reforecast	Budget	Comparison		Actuals	Actuals
SLAMP	LEGAL ASSISTANCE TO MILITARY PERSONNEL SECTION					YTD	YTD
REVENUE:							
40500	INTEREST - INVESTMENTS	202	-	(202)	-100%	926	-
41805	MINI-CLE REVENUE	320	320	-	0%	-	264
48200	SECTION DUES REVENUE	2,669	2,636	(33)	-1%	2,636	3,154
TOTAL REVENUE		3,191	2,956	(235)	-7%	3,563	3,418
DIRECT EXPENSES:							
50165	CONFERENCE CALLS	10	10	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	70	70	-	0%	-	-
58400	PER MEMBER CHARGE	1,407	1,390	(17)	-1%	1,348	1,667
58620	MINI-CLE EXPENSE	310	310	-	0%	-	112
TOTAL DIRECT EXPENSES		1,797	1,780	(17)	-1%	1,348	1,779
NET INCOME (LOSS):		1,394	1,176	(217)	-16%	2,214	1,639
NEW FUND BALANCE:		23,922	25,098	1,176	5%	22,528	24,167

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		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SLB	LOW BONO SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	172	-	(172)	-100%	801	-
	41805	MINI-CLE REVENUE	2,200	2,660	460	21%	945	2,415
	41875	SEMINAR SPLITS W/ OTHERS	1,000	-	(1,000)	-100%	-	-
	48200	SECTION DUES REVENUE	2,288	2,259	(28)	-1%	2,226	2,962
	TOTAL REVENUE		5,659	4,919	(740)	-13%	3,971	5,377
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	165	177	12	7%	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	2,000	1,000	(1,000)	-50%	-	-
	58150	ATTENDANCE AT BOG MEETINGS	100	100	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	100	200	100	100%	126	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	700	1,000	300	43%	1,443	-
	58350	MEMBERSHIP & RECRUITING EXP	500	500	-	0%	-	-
	58400	PER MEMBER CHARGE	1,407	1,390	(17)	-1%	1,332	1,830
	58500	NEW LAWYER OUTREACH	200	200	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	200	200	-	0%	-	-
	58600	SECTION SPECIAL PROJECTS	500	100	(400)	-80%	-	-
	58620	MINI-CLE EXPENSE	112	200	88	79%	112	224
	58625	SEMINAR EXPENSE - SECTIONS	100	-	(100)	-100%	-	-
	TOTAL DIRECT EXPENSES		6,084	5,067	(1,017)	-17%	3,013	2,054
	NET INCOME (LOSS):		(425)	(147)	278	-65%	958	3,323
	NEW FUND BALANCE:		18,573	18,426	(147)	-1%	18,997	22,320

**Washington State Bar Association
Section Budget Comparison**

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SLE	LABOR & EMPLOYMENT LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	913	-	(913)	-100%	4,765	-
	41805	MINI-CLE REVENUE	300	300	-	0%	1,405	570
	41850	SEMINAR SPLITS W/ CLE	20,250	20,250	-	0%	22,052	-
	48200	SECTION DUES REVENUE	29,400	29,063	(338)	-1%	29,221	38,757
	TOTAL REVENUE		50,863	49,613	(1,250)	-2%	57,443	39,327
DIRECT EXPENSES:								
	50070	PRINTING & COPYING	200	200	-	0%	-	-
	50165	CONFERENCE CALLS	170	170	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	467	-
	58315	HONORARIUM	1,000	1,000	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	15,000	10,000	(5,000)	-33%	9,557	12,114
	58400	PER MEMBER CHARGE	18,093	17,877	(217)	-1%	17,448	23,932
	58525	SCHOLARSHIPS/DONATIONS/GRANT	22,500	22,500	-	0%	15,000	15,000
	58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	664	1,011
	58620	MINI-CLE EXPENSE	11,000	11,000	-	0%	251	1,725
	58625	SEMINAR EXPENSE - SECTIONS	3,000	3,000	-	0%	2,311	1,466
	TOTAL DIRECT EXPENSES		73,963	68,747	(5,217)	-7%	45,697	55,248
	NET INCOME (LOSS):		(23,101)	(19,134)	3,967	-17%	11,747	(15,921)
	NEW FUND BALANCE:		92,966	73,832	(19,134)	-21%	116,067	100,146

Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SLGBT	LGBT LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	102	102	-	0%	545	-
	41805	MINI-CLE REVENUE	200	200	-	0%	240	-
	48200	SECTION DUES REVENUE	3,300	3,300	-	0%	3,062	4,411
	TOTAL REVENUE		3,602	3,602	-	0%	3,847	4,411
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	150	150	-	0%	-	-
	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%	-	-
	58400	PER MEMBER CHARGE	2,031	2,053	22	1%	1,829	2,726
	58525	SCHOLARSHIPS/DONATIONS/GRANT	500	500	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	500	500	-	0%	-	-
	58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	112	-
	58750	SEMINAR SCHOLARSHIPS	500	500	-	0%	-	-
	TOTAL DIRECT EXPENSES		8,081	8,103	22	0%	1,941	2,726
NET INCOME (LOSS):			(4,479)	(4,501)	(22)	0%	1,905	1,684
NEW FUND BALANCE:			9,074	4,573	(4,501)	-50%	13,553	15,238

**Washington State Bar Association
Section Budget Comparison**

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SLIT	LITIGATION SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	1,155	-	(1,155)	-100%	5,395	-
	41850	SEMINAR SPLITS W/ CLE	6,100	5,000	(1,100)	-18%	3,656	-
	48200	SECTION DUES REVENUE	29,265	29,029	(236)	-1%	29,530	38,763
	TOTAL REVENUE		36,520	34,029	(2,491)	-7%	38,581	38,763
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	170	-	(170)	-100%	17	-
	58175	AWARDS	1,500	-	(1,500)	-100%	-	-
	58200	BREAKFAST/LUNCH/DINNER MTG EXP	5,500	3,500	(2,000)	-36%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	12,750	9,500	(3,250)	-25%	2,430	7,441
	58325	LDSHIP/PROF DEVELOP/RETREATS	520	-	(520)	-100%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	750	(250)	-25%	-	-
	58400	PER MEMBER CHARGE	17,998	17,853	(145)	-1%	17,642	23,936
	58500	NEW LAWYER OUTREACH	600	500	(100)	-17%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	6,000	-	0%	-	6,000
	58615	LAW SCHOOL OUTREACH	1,500	700	(800)	-53%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	750	500	(250)	-33%	-	-
	TOTAL DIRECT EXPENSES		48,288	39,303	(8,985)	-19%	20,088	37,377
NET INCOME (LOSS):			(11,768)	(5,274)	6,494	-55%	18,493	1,386
NEW FUND BALANCE:			122,226	116,952	(5,274)	-4%	133,994	135,380

Washington State Bar Association
Section Budget Comparison

		FY2024	FY2025	FY23 vs FY24	% Change	FY2023	FY2024
		Reforecast	Budget	Comparison		Actuals	Actuals
						YTD	YTD
SSEN	SENIOR LAWYERS SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	166	-	(166)	-100%	617	-
41805	MINI-CLE REVENUE	2,850	-	(2,850)	-100%	-	-
48200	SECTION DUES REVENUE	5,606	5,902	295	5%	5,299	8,041
TOTAL REVENUE		8,622	5,902	(2,721)	-32%	5,916	8,041
DIRECT EXPENSES:							
50165	CONFERENCE CALLS	150	150	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	230	230	-	0%	50	-
58350	MEMBERSHIP & RECRUITING EXP	610	610	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	4,000	4,500	500	13%	3,997	2,465
58400	PER MEMBER CHARGE	4,141	4,356	215	5%	3,802	5,969
TOTAL DIRECT EXPENSES		9,131	9,846	715	8%	7,849	8,434
NET INCOME (LOSS):		(509)	(3,945)	(3,436)	676%	(1,933)	(392)
NEW FUND BALANCE:		12,787	8,842	(3,945)	-31%	13,295	12,903

Washington State Bar Association
Section Budget Comparison

FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
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SSSP SOLO & SMALL PRACTICE SECTION

REVENUE:

40500	INTEREST - INVESTMENTS	989	-	(989)	-100%	4,538	-
41805	MINI-CLE REVENUE	5,000	5,000	-	0%	5,405	2,975
48200	SECTION DUES REVENUE	31,500	32,813	1,313	4%	30,032	39,166
TOTAL REVENUE		37,489	37,813	323	1%	39,975	42,141

DIRECT EXPENSES:

50165	CONFERENCE CALLS	200	200	-	0%	101	212
58150	ATTENDANCE AT BOG MEETINGS	100	100	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	300	300	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	6,500	1,500	30%	4,078	7,296
58350	MEMBERSHIP & RECRUITING EXP	5,000	8,000	3,000	60%	4,521	6,412
58400	PER MEMBER CHARGE	16,616	17,300	683	4%	15,444	20,750
58600	SECTION SPECIAL PROJECTS	2,000	2,000	-	0%	1,500	-
58620	MINI-CLE EXPENSE	3,000	3,000	-	0%	1,060	448
58625	SEMINAR EXPENSE - SECTIONS	5,000	5,500	500	10%	(2,677)	8,000
58675	WEBSITE EXPENSES	5,000	7,000	2,000	40%	111	-
58750	SEMINAR SCHOLARSHIPS	3,000	3,000	-	0%	2,438	-
TOTAL DIRECT EXPENSES		45,216	52,900	7,683	17%	26,575	43,119

NET INCOME (LOSS):		(7,727)	(15,087)	(7,360)	95%	13,400	(978)
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NEW FUND BALANCE:		103,919	88,832	(15,087)	-15%	111,646	110,668
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Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD
STAX	TAXATION SECTION						
REVENUE:							
	40500 INTEREST - INVESTMENTS	200	200	0	0%	1,339	-
	41500 ANNUAL OR OTHER MEETING REV	4,320	5,575	1,255	29%	4,320	4,710
	41805 MINI-CLE REVENUE	500	-	(500)	-100%	160	-
	48200 SECTION DUES REVENUE	12,190	17,673	5,483	45%	12,104	16,133
	TOTAL REVENUE	17,210	23,448	6,238	36%	17,923	20,843
DIRECT EXPENSES:							
	50165 CONFERENCE CALLS	100	-	(100)	-100%	-	-
	58125 ANNUAL OR OTHER MEETING EXPENS	9,000	13,500	4,500	50%	6,077	12,812
	58175 AWARDS	400	850	450	113%	619	205
	58300 EXECUTIVE COMMITTEE EXPENSES	2,000	500	(1,500)	-75%	-	-
	58350 MEMBERSHIP & RECRUITING EXP	1,500	-	(1,500)	-100%	-	-
	58375 NEWSLETTER/PUBLICATION EXPENSE	1,500	150	(1,350)	-90%	-	-
	58400 PER MEMBER CHARGE	11,249	11,807	557	5%	10,845	14,947
	58450 RECEPTION/FORUM EXPENSE	4,500	1,500	(3,000)	-67%	1,306	-
	58525 SCHOLARSHIPS/DONATIONS/GRANT	9,000	4,500	(4,500)	-50%	5,547	-
	58600 SECTION SPECIAL PROJECTS	6,000	-	(6,000)	-100%	150	-
	58620 MINI-CLE EXPENSE	500	500	-	0%	112	-
	58625 SEMINAR EXPENSE - SECTIONS	4,000	1,000	(3,000)	-75%	-	-
	TOTAL DIRECT EXPENSES	49,749	34,307	(15,443)	-31%	24,654	27,963
	NET INCOME (LOSS):	(32,539)	(10,859)	21,680	-67%	(6,731)	(7,120)
	**CARRIED FORWARD UNUSED FULL BUDGET		15,937				
	NEW FUND BALANCE:	(4,937)	140	5,078	-103%	27,602	20,482

Washington State Bar Association
Section Budget Comparison

		FY2024 Reforecast	FY2025 Budget	FY23 vs FY24 Comparison	% Change	FY2023 Actuals YTD	FY2024 Actuals YTD	
SWP	WORLD PEACE THROUGH LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	228	-	(228)	-100%	1,183	-
	41850	SEMINAR SPLITS W/ CLE	900	-	(900)	-100%	2,767	-
	48200	SECTION DUES REVENUE	3,499	3,087	(412)	-12%	3,842	4,046
	TOTAL REVENUE		4,627	3,087	(1,540)	-33%	7,791	4,046
DIRECT EXPENSES:								
	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	2,466	2,249	(217)	-9%	2,296	2,825
	58450	RECEPTION/FORUM EXPENSE	500	500	-	0%	-	-
	58500	NEW LAWYER OUTREACH	520	520	-	0%	-	-
	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	1,880	1,560	(320)	-17%	950	926
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
	TOTAL DIRECT EXPENSES		11,816	11,279	(537)	-5%	3,496	3,751
NET INCOME (LOSS):			(7,189)	(8,192)	(1,003)	14%	4,296	294
NEW FUND BALANCE:			22,309	14,117	(8,192)	-37%	29,498	29,792

Section 4

**2025 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2025
Capital Labor (WSBA Developer Resources)								
Law Clerk Database	CLERK	60,000	1	60,000	5	Feb-25	18,006	12,004
Other development projects as needed	TBD	15,000		15,000	TBD	TBD	TBD	TBD
Total		75,000		75,000			18,006	12,004
Capital Hardware (General Indirects):								
Hardware replacements	INDIRECT	40,000	1	40,000	3	Oct-24	13,333	13,333
Total				40,000			13,333	13,333
Leasehold Improvements (General Indirects)								
Security System Upgrade	INDIRECT	15,000	1	15,000	10	Jan-25	1,125	1,125
Office Space Move/Downsizing Contingency	INDIRECT	10,000	1	10,000	10	Jan-25	750	750
Total				25,000			1,875	1,875
GRAND TOTAL				140,000			33,214	27,212

Section 5

WSBA BUDGET GLOSSARY

Accrual Basis: The basis of accounting whereby revenues are recognized when earned and measurable regardless of when collected; and expenses are recorded when incurred.

Capital Asset: Washington State Bar Association (WSBA) fiscal policies identify this as an item that costs over \$2,500 and has a useful life of over 1 year. Capital assets are depreciated over their identified useful life.

Capital Budget: The capital budget forecasts capital asset purchases and capital labor hours anticipated in the coming fiscal year. It reflects the total cash outlay for the organization to purchase or develop assets that are depreciated over the life of the asset. This is reflected in the annual budget as depreciation expense. The Board of Governors reviews and approves the final capital budget, with the entire WSBA budget, at its last meeting of the fiscal year (September).

Capital Labor: Work performed by WSBA employees to develop internally used software systems. Employee hours spent developing software is considered a capital asset and the cost of the labor is depreciated over the useful life of the asset.

Cash Basis: The basis for accounting whereby revenues are recorded only when received and expenses are recorded only when paid, without regard to the period in which they were earned or incurred.

Cost Center: A unit within WSBA that reflects a program or resource. WSBA's financial activities are reported by cost center, meaning both revenue and expenses are included under the financial report for each identified cost center. WSBA has a total of 72 cost centers (29 of which are individual Sections). For a description of WSBA's cost centers, see the [FY24 Budget](#), which includes narrative descriptions on pages 6 through 15.

Department: A division within WSBA that outlines a specific area of activity. WSBA has 9 departments: Advancement, Finance, Human Resources, Information Technology, Office of Disciplinary Counsel, Office of the Executive Director, Office of General Counsel, and Regulatory Services.

Depreciation: The portion of the cost of a capital asset representing the value used over time, due in part to wear and tear, deterioration, and obsolescence, which is reflected as an expense during a particular period. Depreciation is calculated based on the cost of the capital asset divided by its estimated useful life. WSBA calculates depreciation monthly.

Expenses:

Direct: Expenses that are directly related to the support of a specific program or function of the WSBA. Examples include committee expenses or venue costs for putting on an event.

Indirect: Expenses that benefit the whole organization and are considered the basic cost of doing business. Examples include salaries, benefits, payroll taxes, rent, telephone, insurance, legal advice, auditing services, computer equipment, etc. There are numerous ways to allocate common expenses; however, the method chosen must be meaningful, reasonable, accurate, and consistently applied. Generally speaking, WSBA allocates costs based on the staff that are assigned to perform work within each cost center. The allocation of staff time to a cost center can range anywhere from 1-100% and many employees are allocated across multiple cost centers.

Fiscal Year: A 12-month accounting period that may not coincide with the calendar year. The WSBA's fiscal year is from October 1st to September 30th.

FTE: Full-time Equivalent position term is used to describe staffing positions. One FTE is based on 2,080 work hours in a 12-month year. WSBA has employees ranging from 0.5 FTE to 1.0 FTE.

Fund Accounting: An accounting method that is used to track the amount of money allocated to various operations at an organization. WSBA's fiscal policies outline four distinct funds:

General Fund: Houses the majority of WSBA's operations and is funded primarily by license fees. The General Fund comprises of 39 cost centers and the majority of WSBA's FTEs. WSBA's General Fund Reserves are used to support this fund (see "Reserves").

Client Protection Fund: In 1995, the Washington State Supreme Court and the WSBA created the Client Protection Fund (CPF). The purpose of this restricted fund is to relieve or mitigate a loss sustained by any person due to the dishonesty of, or failure to account for money or property entrusted to, any member of the WSBA in connection with the member's practice of law, or while acting as a fiduciary in a matter related to the member's practice of law. The CPF fund receives a mandatory annual assessment from each active lawyer, LLLT, and pro hac vice member of the WSBA. This fund reflects the financial activity for the CPF (1 cost center) and is supported by the CPF reserve fund.

Continuing Legal Education Fund: The fund includes financial activity for 3 cost centers: CLE Products, CLE Seminars, and Deskbooks, and the fund is supported by the CLE Reserve Fund.

Sections Funds: The total difference between revenues, and direct and indirect expenses, for all Sections each year are designated as Section funds. Separate ledgers are maintained for each Section, making up the total for the Section funds.

Fund Balance: The fund balances, or net assets, of the WSBA are the difference between assets and liabilities. Fund balances are either unrestricted or restricted. The Board of Governors may designate, and has designated, portions of the WSBA's unrestricted fund balance for specific purposes. Annually during the budgeting process, the Budget & Audit Committee shall review all fund balances, determine if funds allocated to the various reserves should be adjusted while taking into account the goals and purposes of each fund, and make any recommendations for adjustments to the Board of Governors.

Membership Year: WSBA members are licensed on an annual basis, which is a calendar year beginning January 1st through December 31st.

Per-Member Charge: An amount charged for each Section membership to reimburse WSBA for the cost of administering Sections, which includes salaries, benefits, payroll taxes, overhead, and direct expenses. The Section Per-Member Charge (PMC) is calculated as part of the WSBA annual budget process and is based on the first draft of the fiscal year budget.

Net Income: Funds remaining after subtracting expenses from revenue. These funds are then added to the corresponding reserve fund as they are accumulated.

Net Loss: Funds needed after subtracting expenses from revenue. These funds are subtracted from the corresponding reserve fund as they are used.

Reserves: Funds set aside and/or accumulated over time from excess net income to support an identified or unanticipated future funding need. The WSBA Board of Governors creates and designates reserve funds, which can be unrestricted or restricted. All funds except one (Client Protection Fund) are unrestricted.

General Fund Reserves:

Operating- established to cover unanticipated expenses in the event of an emergency.

Facilities- established to support future facilities needs such as an office move or refurbishment of existing office space or preparation for the purchase of operational real estate.

Special Projects & Innovation- established to provide funding for the development of new and innovative programs, projects or products that support and advance the mission of the WSBA.

License Fee Stability- established to assist with stabilization of license fees over time. The fund may be used to offset revenue shortages during a budget cycle in lieu of raising license fees.

Unrestricted- This is the cumulative balance of net assets from General Fund operations not otherwise restricted or designated to any other fund.

Continuing Legal Education Reserve: This reserve serves as an operating reserve in the event WSBA CLE suffers an unanticipated financial loss. The CLE reserve is funded by the annual operating income of the Deskbooks, CLE Seminars, and Products operations. Reserves may be used to cover any net loss, extraordinary costs, or technology upgrades.

Client Protection Fund Reserves: This reserve serves as an operating reserve for the CPF fund. Annual net income or losses for the fund accumulated from year-to-year results in the CPF restricted fund balance.

Sections Funds Reserves: An operating reserve fund for the WSBA sections, consisting of the cumulative balance of net assets/reserves of all sections.

Useful Life: The estimated amount of time an asset will remain in service and provide financial value.