



Washington State Bar Association

Fiscal Year 2027 Budget

**For the Fiscal Year Ended
September 30, 2027**



**Approved by the Board of Governors
September 24, 2026**

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Washington State Bar Association Financial Summary
Fiscal Year 2027 Budget

Category	FY27 Budget Revenues	FY27 Budget Indirect Expenses	FY27 Budget Direct Expenses	FY27 Budget Total Expenses	FY27 Budget Net Result
Access to Justice	-	266,468	121,700	388,168	(388,168)
Admissions/Bar Exam	1,851,240	1,173,345	492,095	1,665,440	185,800
Advancement FTE	-	343,065	4,400	347,465	(347,465)
Bar News	634,600	345,950	407,945	753,895	(119,295)
Board of Governors	-	239,432	369,900	609,332	(609,332)
Conference and Broadcast Services	-	85,425	-	85,425	(85,425)
Character & Fitness Board	-	171,473	27,000	198,473	(198,473)
Communications Strategies	1,000	736,824	255,465	992,289	(991,289)
Communications Strategies FTE	-	269,481	-	269,481	(269,481)
Discipline	83,000	7,051,734	194,723	7,246,457	(7,163,457)
Diversity	115,000	327,063	71,680	398,743	(283,743)
Entity Regulation	87,000	97,876	31,060	128,936	(41,936)
Facilities and Operations	-	823,539	5,071	828,610	(828,610)
Finance	450,000	1,273,306	4,955	1,278,261	(828,261)
Foundation	-	187,738	21,917	209,655	(209,655)
Human Resources	-	565,006	-	565,006	(565,006)
Law Clerk Program	313,000	182,203	58,110	240,313	72,687
Legislative	-	281,228	27,290	308,518	(308,518)
Legal Lunchbox	34,000	60,765	8,100	68,865	(34,865)
Licensing and Membership Records	509,300	851,373	38,067	889,441	(380,141)
Licensing Fees	18,046,531	-	-	-	18,046,531
Limited License Legal Technician	15,450	70,384	9,500	79,884	(64,434)
Limited Practice Officers	180,600	96,401	24,392	120,794	59,806
Mandatory CLE	1,392,750	701,774	150,032	851,806	540,944
Member Wellness Program	6,000	303,552	5,675	309,227	(303,227)
Member Services & Engagement	14,400	333,899	135,320	469,219	(454,819)
Mini CLE	-	135,842	-	135,842	(135,842)
New Member Education	120,000	120,500	4,000	124,500	(4,500)
Office of General Counsel	-	1,178,069	26,200	1,204,269	(1,204,269)
Office of the Executive Director	-	1,113,830	138,925	1,252,755	(1,252,755)
OGC-Disciplinary Board	-	231,200	137,250	368,450	(368,450)
Practice of Law Board	-	116,000	3,200	119,200	(119,200)
Practice Management Assistance	66,000	187,307	94,795	282,102	(216,102)
Professional Responsibility Program	-	314,342	7,390	321,732	(321,732)
Public Service Programs	118,317	322,832	13,700	336,532	(218,215)
Publication and Design Services	-	131,425	5,000	136,425	(136,425)
Regulatory Services FTE	-	439,774	14,890	454,664	(454,664)
Regulatory Reform	-	54,756	45,000	99,756	(99,756)
Sections Administration	275,000	354,488	2,400	356,888	(81,888)
Technology	-	953,950	-	953,950	(953,950)
Volunteer Engagement	-	262,061	28,417	290,478	(290,478)
Subtotal General Fund	24,313,188	22,755,681	2,985,565	25,741,246	(1,428,058)
Expenses using reserve funds				(92,557)	92,557
Total General Fund - Net Result from Operations	24,313,188			25,648,689	(1,335,501)
CLE-Seminars and Products	1,470,890	1,089,055	306,965	1,396,020	74,870
CLE - Deskbooks	146,000	260,475	3,108	263,583	(117,583)
Total CLE	1,616,890	1,349,530	310,073	1,659,603	(42,713)
Expenses using Facilities Reserve funds	-			-	-
Total CLE Fund - Net Result from Operations	1,616,890			1,659,603	(42,713)
Total All Sections	569,721		1,153,263	1,153,263	(583,542)
Client Protection Fund-Restricted	155,000	199,005	511,600	710,605	(555,605)
Expenses using Facilities Reserve funds	-			-	-
Total CPF Fund - Net Result from Operations	155,000			710,605	(555,605)
Totals	26,654,799	24,304,216	4,960,501	29,264,717	(2,609,918)
Totals Net of Use of Reserve Funds	26,654,799	24,304,216	4,960,501	29,172,160	(2,517,361)

			Washington State Bar Association Budget Comparison					
Cost Center	FY27 FTE		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
All	FY26 FTE							
		144.90						
		141.50						
Revenue	40200	COPY FEES	-	-	-		-	-
	40205	DIVERSION	9,000	6,000	(3,000)	-33%	2,500	4,250
	40210	RECORDS REQUEST FEES	-	-	-		270	-
	40300	DONATIONS & GRANTS	267,635	233,317	(34,318)	-13%	271,846	274,678
	40500	INTEREST - INVESTMENTS	800,000	595,000	(205,000)	-26%	1,057,586	728,621
	40600	LICENSE FEES	16,922,074	17,279,644	357,570	2%	16,399,640	12,445,907
	40605	ENTITY LICENSE FEES	-	-	-		-	-
	40610	ENTITY LATE LICENSE FEES	-	-	-		-	-
	40625	LICENSE FEES - NEW ADMITTEES	465,192	451,887	(13,305)	-3%	457,728	441,198
	40650	LICENSE FEES - LATE FEES	250,000	300,000	50,000	20%	455,102	518,288
	40675	LICENSE FEES - REINSTATEMENTS	15,000	15,000	-	0%	18,950	14,090
	40705	EXAM SOFTWARE REVENUE	9,500	-	(9,500)	-100%	32,820	7,205
	40800	PUBLICATIONS REVENUE	1,250	1,250	-	0%	2,798	322
	40900	ROYALTIES	74,800	82,400	7,600	10%	85,972	78,234
	40950	NME PRODUCT SALES	120,000	100,000	(20,000)	-17%	139,406	104,375
	41000	SHIPPING & HANDLING	210	-	(210)	-100%	117	36
	41100	STATUS CERTIFICATE FEES	29,000	29,000	-	0%	30,900	25,723
	41325	LUNCHEON REGISTRATION	-	-	-		910	4,485
	41435	BENCH-BAR-PRESS MEMBERSHIP DUES	-	-	-		200	2,500
	41450	SPONSORSHIPS	11,500	9,000	(2,500)	-22%	11,600	11,000
	41500	ANNUAL OR OTHER MEETING REV	7,500	7,500	-	0%	3,625	5,420
	41650	RECEPTIONS REVENUE	-	2,000	2,000		4,300	-
	41700	CONFERENCES & INSTITUTES	2,793	4,384	1,591	57%	99,012	-
	41800	SEMINAR REGISTRATIONS	742,535	673,890	(68,645)	-9%	570,321	356,528
	41805	MINI-CLE REVENUE	32,780	19,290	(13,490)	-41%	38,660	27,220
	41825	SEMINAR REVENUE-OTHER	32,500	35,500	3,000	9%	27,915	29,000
	41850	SEMINAR SPLITS W/ CLE	(13,650)	(65,630)	(51,980)	381%	(0)	-
	41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		-	-
	41875	SEMINAR SPLITS W/ OTHERS	21,500	17,500	(4,000)	-19%	25,069	1,498
	42207	BAR EXAM FEES	1,300,000	1,554,500	254,500	20%	1,527,975	1,606,820
	42230	BAR EXAM LATE FEES	95,000	65,000	(30,000)	-32%	67,200	70,800
	42232	HOUSE COUNSEL APPLICATION FEES	55,000	45,000	(10,000)	-18%	56,490	27,160
	42233	APPLICATION FEES	28,000	22,000	(6,000)	-21%	-	11,000
	42234	ANNUAL FEES	47,500	65,000	17,500	37%	-	10,000
	42236	PORTFOLIO APPLICATION FEES	-	148,000	148,000		-	-
	42270	RULE 9/LEGAL INTERN FEES	13,000	31,800	18,800	145%	16,400	13,300
	42275	LAW CLERK FEES	220,000	308,000	88,000	40%	251,493	266,333
	42281	LLLT LICENSE FEES	17,000	15,000	(2,000)	-12%	16,235	12,140
	42285	FOREIGN LAW CONSULTANT FEES	1,940	1,940	-	0%	2,910	970
	42286	LAW CLERK APPLICATION FEES	4,000	5,000	1,000	25%	5,100	5,100
	42287	SPECIAL ADMISSIONS	5,000	5,000	-	0%	9,590	5,490
	42288	INVESTIGATION FEES	26,000	25,600	(400)	-2%	26,900	16,380
	42290	PRO HAC VICE	435,000	450,000	15,000	3%	478,994	449,486
	42291	LLLT LATE LICENSE FEES	137	300	163	119%	365	571
	42450	AUDIT REVENUE	1,000	2,000	1,000	100%	680	1,211
	42570	50 YEAR MEMBER TRIBUTE LUNCH	1,000	1,000	-	0%	1,231	657
	42710	BNEWS DISPLAY ADVERTISING	405,000	450,000	45,000	11%	462,242	356,786
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	108	140
	42730	BNEWS CLASSIFIED ADVERTISING	2,500	2,500	-	0%	4,952	3,300
	42760	JOB TARGET ADVERTISING	120,000	180,000	60,000	50%	107,157	94,796
	43100	DESKBOOK SALES	5,120	10,000	4,880	95%	14,722	6,395
	43200	COURSEBOOK SALES	3,500	3,500	-	0%	980	325
	43400	DIGITAL VIDEO SALES	900,000	925,000	25,000	3%	904,335	646,638
	43450	SECTION PUBLICATION SALES	-	-	-		90	105
	43455	LEXIS/NEXIS ROYALTIES	75,000	96,000	21,000	28%	67,020	33,430
	43525	CASEMAKER ROYALTIES	25,000	40,000	15,000	60%	38,162	21,659
	44100	WSBA LOGO MERCHANDISE SALES	2,000	-	(2,000)	-100%	2,039	-
	44350	RECOVERY OF DISCIPLINE COSTS	65,000	60,000	(5,000)	-8%	49,963	70,908
	44450	DISCIPLINE HISTORY SUMMARY	19,000	21,000	2,000	11%	21,317	18,150
	44820	CPF RESTITUTION	10,000	10,000	-	0%	20,766	5,622
	44840	CPF MEMBER ASSESSMENTS	735,480	-	(735,480)	-100%	732,050	731,800
	45040	MEMBER CONTACT INFORMATION	5,000	5,000	-	0%	4,773	5,880
	45060	PHOTO BAR CARD SALES	260	300	40	15%	648	504
	45110	LPO EXAMINATION FEES	16,000	18,000	2,000	13%	13,100	11,300
	45115	LPO EXAM LATE FEES	2,000	2,000	-	0%	1,600	1,400
	45120	LPO LICENSE FEES	158,000	154,000	(4,000)	-3%	155,249	112,595
	45125	LPO LATE LICENSE FEES	2,000	3,000	1,000	50%	3,750	3,780
	45210	ACTIVITY APPLICATION FEE	670,000	700,000	30,000	4%	708,300	512,300
	45215	ACTIVITY APPLICATION LATE FEE	250,000	260,000	10,000	4%	268,800	195,950
	45220	MCLE LATE FEES	235,150	253,150	18,000	8%	258,050	292,600
	45230	ANNUAL ACCREDITED SPONSOR FEES	36,250	36,750	500	1%	40,000	35,750
	45250	ATTENDANCE LATE FEES	120,000	116,000	(4,000)	-3%	104,200	87,250
	45255	COMITY CERTIFICATES - REQUEST	13,000	13,000	-	0%	14,175	12,375
	45260	COMITY CERTIFICATES - SUBMIT	17,000	17,000	-	0%	19,700	16,725
	47100	TRIAL ADVOCACY PROGRAM	12,000	13,000	1,000	8%	13,369	13,805
	48010	REIMBURSEMENTS FROM SECTIONS	275,000	275,000	-	0%	276,103	395,034
	48200	SECTION DUES REVENUE	341,573	363,034	21,461	6%	435,406	492,485
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	109,570	85,393	(24,177)	-22%	(2,543)	144,288
		Total Revenue	26,681,199	26,654,799	(26,400)	0%	26,939,391	21,902,073
Direct	50015	DEPRECIATION	37,278	42,390	5,112	14%	10,792	26,370

50020	BANK FEES	500	500	-	0%	(3,317)	(224)
50033	CONSULTING SERVICES	1,052,147	1,002,500	(49,647)	-5%	342,246	573,837
50034	IT EXPENSE DUE TO GF	1,103	-	(1,103)	-100%	-	555
50037	DONATIONS/SPONSORSHIPS/GRANTS	-	-	-		250,352	(5,178)
50050	EQUIPMENT, HARDWARE & SOFTWARE	2,635	3,317	682	26%	2,635	1,978
50060	POSTAGE	142,900	168,700	25,800	18%	146,521	123,752
50070	PRINTING & COPYING	245,000	245,000	-	0%	219,750	187,492
50080	PUBLICATIONS PRODUCTION	350	350	-	0%	122	-
50085	NEW MEMBER LIAISON SECTION PROGRAM	1,300	1,300	-	0%	585	565
50095	CLE COMPS	-	-	-		390	-
50100	STAFF TRAVEL/PARKING	103,271	119,686	16,415	16%	72,936	47,795
50110	STAFF CONFERENCE & TRAINING	169,850	177,200	7,350	4%	101,485	79,812
50120	STAFF MEMBERSHIP DUES	23,403	25,861	2,458	11%	17,313	18,582
50125	TASK FORCE EXPENSES	-	-	-		-	-
50130	SUBSCRIPTIONS	13,242	20,912	7,670	58%	8,120	10,272
50135	TRANSCRIPTION SERVICES	-	-	-		-	-
50140	SUPPLIES	6,365	6,350	(15)	0%	6,870	3,504
50145	SURVEYS	-	20,000	20,000		-	-
50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,287	287	14%	903	353
50160	TELEPHONE	93,575	98,575	5,000	5%	94,685	69,659
50165	CONFERENCE CALLS	1,660	1,515	(145)	-9%	568	169
50185	MEETING EXPENSE	2,000	-	(2,000)	-100%	2,098	-
52110	PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	9,000	5,500	157%	2,361	2,851
52121	ATJ BOARD RETREAT	6,000	4,000	(2,000)	-33%	5,181	-
52125	LEADERSHIP TRAINING	45,000	34,000	(11,000)	-24%	30,955	24,723
52140	ATJ BOARD EXPENSE	58,500	45,000	(13,500)	-23%	55,193	8,039
52210	FACILITY, PARKING, FOOD	160,485	155,200	(5,285)	-3%	149,983	49,665
52215	EXAM GRADING	43,750	68,000	24,250	55%	42,750	21,750
52221	UBE EXAMINATIONS	46,200	1,000	(45,200)	-98%	144,408	40,859
52225	BOARD OF BAR EXAMINERS	45,000	50,000	5,000	11%	20,372	8,012
52230	BAR EXAM PROCTORS	10,000	14,400	4,400	44%	19,674	8,486
52235	CHARACTER & FITNESS BOARD EXP	12,000	15,000	3,000	25%	11,065	5,793
52240	DISABILITY ACCOMMODATIONS	86,500	101,500	15,000	17%	76,184	53,983
52245	CHARACTER & FITNESS INVESTI	1,600	1,600	-	0%	1,225	-
52246	INVESTIGATION	9,900	7,980	(1,920)	-19%	-	-
52250	LAW SCHOOL VISITS	1,500	1,500	-	0%	21	23
52255	LAW CLERK BOARD	9,000	7,000	(2,000)	-22%	5,950	5,581
52258	LAW CLERK OUTREACH	20,000	15,000	(5,000)	-25%	11,025	13,705
52270	DEPRECIATION-SOFTWARE	-	-	-		-	-
52511	BAR LEADERS SUMMIT	35,000	35,700	700	2%	33,963	29,477
52520	ABA DELEGATES	18,000	16,000	(2,000)	-11%	12,947	6,876
52521	VOLUNTEER RECOGNITION	2,000	2,000	-	0%	39	2,030
52522	WSBA REPRESENTATIVE	-	500	500		-	-
52540	SECTION/COMMITTEE CHAIR MTGS	500	400	(100)	-20%	89	148
52570	APEX	52,500	60,000	7,500	14%	57,594	27,450
52573	50 YEAR MEMBER TRIBUTE LUNCH	38,000	44,913	6,913	18%	29,644	12,506
52585	WASHINGTON LEADERSHIP INSTITUTE	100,000	100,000	-	0%	100,000	100,000
52590	BAR LEADERS CONFERENCE	-	-	-		-	-
52660	JUD RECOMMEND COMMITTEE	3,250	3,250	-	0%	1,675	1,096
52680	DEI COUNCIL	7,600	5,600	(2,000)	-26%	4,323	2,677
52681	DIVERSITY EVENTS & PROJECTS	37,100	46,800	9,700	26%	14,329	6,319
52683	LLLT BOARD	9,000	9,000	-	0%	2,702	3,398
52687	STAFF EQUITY LEADERSHIP LAB	6,000	7,500	1,500	25%	2,039	3,869
52688	EXAM WRITING	15,000	15,000	-	0%	8,400	4,200
52689	LLLT EDUCATION	1,000	500	(500)	-50%	35	-
52691	OUTREACH EXPENSES	10,000	10,000	-	0%	-	-
52692	OUTREACH & COMMUNICATION	10,000	10,000	-	0%	-	-
52710	GRAPHICS/ARTWORK	1,000	1,000	-	0%	75	-
52750	EDITORIAL ADVIS COMMITTEE EXP	300	300	-	0%	-	-
52810	BOG MEETINGS	200,000	160,000	(40,000)	-20%	148,846	76,062
52812	NEW GOVERNOR ORIENTATION	7,000	5,000	(2,000)	-29%	249	-
52820	BOG COMMITTEES' EXPENSES	5,000	10,000	5,000	100%	4,786	9,913
52821	BOG RETREAT	40,000	43,000	3,000	8%	43,964	31,869
52822	BOG CONFERENCE ATTENDANCE	56,500	48,000	(8,500)	-15%	37,343	54,152
52823	PRESIDENT'S PHOTO	3,300	3,300	-	0%	1,966	-
52830	BOG TRAVEL & OUTREACH	45,000	52,000	7,000	16%	41,245	64,303
52840	ED TRAVEL & OUTREACH	6,000	6,000	-	0%	4,883	3,574
52874	PUBLIC DEFENSE	4,000	26,600	22,600	565%	2,279	9,119
52878	COMMUNICATIONS OUTREACH	15,000	15,600	600	4%	12,049	6,671
52880	BOG ELECTIONS	30,000	25,000	(5,000)	-17%	16,298	11,276
52891	LONG RANGE STRATEGIC PLANNING COUNC	-	-	-		-	-
52940	BOARD OF TRUSTEES	3,600	7,000	3,400	94%	3,593	250
52960	PRESIDENT'S DINNER	12,000	13,000	1,000	8%	10,869	1,674
53210	COST OF SALES - DESKBOOKS	2,800	-	(2,800)	-100%	2,453	3,150
53220	COST OF SALES - COURSEBOOKS	300	-	(300)	-100%	69	27
53225	COST OF SALES - SECTION PUBLIC	-	-	-		(74)	-
53250	A/V DEVELOP COSTS (RECORDING)	-	-	-		-	-
53260	OBSOLETE INVENTORY	118,700	-	(118,700)	-100%	48,248	65,597
53255	CLE-EQUIP-DEPRECIATION	-	-	-		2,039	-
53265	SPLITS TO SECTIONS	-	-	-		-	-
53270	DESKBOOK ROYALTIES	-	-	-		-	193
53280	ONLINE EXPENSES	-	-	-		-	-
53282	SOFTWARE HOSTING	91,457	102,760	11,303	12%	69,208	65,576
53283	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	4,414	4,422
53285	ONLINE PRODUCT HOSTING EXPENSES	54,000	30,000	(24,000)	-44%	47,861	17,867
53320	POSTAGE & DELIVERY-DESKBOOKS	300	300	-	0%	-	21
53330	POSTAGE & DELIVRY-COURSEBOOKS	200	-	(200)	-100%	59	28
53610	COURSEBOOK PRODUCTION	150	150	-	0%	-	-
53620	POSTAGE - FLIERS/CATALOGS	-	-	-		-	-
53640	ACCREDITATION FEES	2,500	2,250	(250)	-10%	1,752	1,874
53660	SEMINAR BROCHURES	-	-	-		-	-

53690	FACILITIES	175,000	189,900	14,900	9%	164,373	91,195
53700	SPEAKERS & PROGRAM DEVELOP	45,800	49,300	3,500	8%	25,859	21,400
53730	HONORARIUM	4,500	4,500	-	0%	-	-
53731	INSURANCE REBATE	-	-	-		(980)	-
53740	CLE SEMINAR COMMITTEE	200	-	(200)	-100%	-	-
54026	IMAGE LIBRARY	4,800	4,800	-	0%	4,756	4,756
54027	BAR OUTREACH	15,000	20,000	5,000	33%	16,256	31,968
54065	AMBASSADOR TRAINING & TOWN HALLS	10,000	25,000	15,000	150%	-	25,949
54130	PRO BONO PROMOTION	4,000	500	(3,500)	-88%	2,127	-
54310	COURT REPORTERS	110,350	97,000	(13,350)	-12%	80,877	84,479
54320	OUTSIDE COUNSEL EXPENSES	500	500	-	0%	-	-
54360	LITIGATION EXPENSES	31,000	25,500	(5,500)	-18%	12,748	12,245
54370	DISABILITY EXPENSES	15,000	17,000	2,000	13%	8,427	4,696
54391	LAW LIBRARY DESKBOOK ACCESS	10,000	-	(10,000)	-100%	9,311	-
54400	TRANSLATION SERVICES	10,000	28,000	18,000	180%	4,376	11,227
54430	PRACTICE MONITOR EXPENSES	-	-	-		-	-
54512	STAFF TRAINING- GENERAL	29,300	18,000	(11,300)	-39%	4,971	3,764
54520	RECRUITING AND ADVERTISING	8,750	8,750	-	0%	5,013	3,236
54530	HR INFORMATION SYSTEM	65,950	60,000	(5,950)	-9%	50,000	48,723
54540	SALARY SURVEYS	3,000	1,000	(2,000)	-67%	-	934
54590	TRANSFER TO INDIRECT EXPENSE	(115,700)	(95,550)	20,150	-17%	(62,998)	(61,728)
54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,532	346
54645	LEGAL TECH TASK FORCE	3,500	-	(3,500)	-100%	2,750	-
54715	MEMBER WELL-BEING TASK FORCE	4,500	-	(4,500)	-100%	2,542	1,850
54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	249,483	45,050
54820	CPF BOARD	2,000	1,500	(500)	-25%	553	933
54910	RENT - OLYMPIA OFFICE	-	-	-		-	-
54920	CONTRACT LOBBYIST	12,500	15,000	2,500	20%	15,000	12,500
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	130	-
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
55010	LICENSING FORMS	-	-	-		-	-
55110	LPO EXAM FACILITIES	-	-	-		-	-
55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	1,277	430
55165	LPO OUTREACH	500	500	-	0%	-	-
55210	MCLE BOARD EXPENSES	6,000	3,000	(3,000)	-50%	1,806	1,081
55220	DEPRECIATION-SOFTWARE	142,057	142,057	0	0%	144,144	108,110
55250	VLEX FASTCASE	87,000	90,000	3,000	3%	84,568	87,812
55265	SPEAKERS & PROGRAM DEVELOPMENT	500	500	-	0%	106	-
55266	NEW MEMBER OUTREACH EVENTS	5,000	18,500	13,500	270%	4,807	1,973
55270	WASHINGTON NEW MEMBERS COMMITTEE	15,000	30,500	15,500	103%	5,587	8,832
55285	OPEN SECTIONS NIGHT	-	-	-		-	-
55310	DISCIPLINARY BOARD EXPENSES	3,000	3,000	-	0%	1,548	127
55320	CHIEF HEARING OFFICER	41,200	41,200	-	0%	39,996	29,997
55330	HEARING OFFICER EXPENSES	4,000	2,500	(1,500)	-38%	377	348
55340	HEARING OFFICER TRAINING	1,000	2,500	1,500	150%	-	1,298
55370	APPOINTED COUNSEL	50,645	52,200	1,555	3%	50,400	37,975
55380	DISCIPLINARY SELECTION PANEL	1,000	500	(500)	-50%	-	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
55510	PRACTICE OF LAW BOARD	16,000	3,000	(13,000)	-81%	740	1,758
55555	NEW EXPENSE ACCOUNT NEEDED	-	-	-		-	-
55610	CPE COMMITTEE	1,000	1,000	-	0%	286	753
55615	WILLS	1,000	1,000	-	0%	-	-
55620	CUSTODIANSHIP	5,000	2,500	(2,500)	-50%	201	301
55970	MEMBER ENGAGEMENT COUNCIL	500	500	-	0%	-	137
55980	SMALL TOWN AND RURAL COUNCIL	7,500	7,500	-	0%	1,586	1,197
55981	SMALL TOWN & RURAL COUNCIL						
55981	OUTREACH & ACTIVITIES	70,000	55,000	(15,000)	-21%	61,910	55,838
55911	CLOUD INFRASTRUCTURE	130,000	130,000	-	0%	66,849	42,273
55995	BENCH-BAR-PRESS LUNCHEON	-	-	-		-	7,060
56100	COMPUTER HARDWARE	65,000	80,000	15,000	23%	66,055	44,862
56150	COMPUTER SOFTWARE	518,000	476,000	(42,000)	-8%	362,082	296,324
56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	41,848	16,380
56230	SOFTWARE MAINT & LICENSING	470,000	450,000	(20,000)	-4%	362,502	426,325
56500	COMPUTER SUPPLIES	-	-	-		-	-
56550	THIRD PARTY SERVICES	177,600	180,000	2,400	1%	97,718	115,051
56900	TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(2,425,300)	102,507	-4%	(1,409,992)	(1,570,573)
57320	TRIAL ADVOCACY EXPENSES	3,200	3,500	300	9%	2,432	2,473
57450	REGULATORY SCHOOL	10,000	6,000	(4,000)	-40%	7,767	5,967
57460	LAW SCHOOL OUTREACH	500	500	-	0%	-	66
58125	ANNUAL OR OTHER MEETING EXPENS	27,200	27,200	-	0%	12,693	13,062
58150	ATTENDANCE AT BOG MEETINGS	2,604	2,604	-	0%	754	-
58175	AWARDS	6,460	8,485	2,025	31%	2,163	437
58200	BREAKFAST/LUNCH/DINNER MTG EXP	1,500	2,500	1,000	67%	-	-
58225	CONFERENCE/INSTITUTE EXPENSE	-	-	-		124,626	-
58300	EXECUTIVE COMMITTEE EXPENSES	57,645	64,445	6,800	12%	27,211	33,226
58305	EXECUTIVE COMM EXP - OTHER	76,000	95,500	19,500	26%	72,387	48,538
58315	HONORARIUM	4,500	2,900	(1,600)	-36%	-	133
58325	LDSHIP/PROF DEVELOP/RETREATS	107,860	115,460	7,600	7%	51,341	57,609
58326	LEGISLATIVE/LOBBYING	2,500	2,500	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	44,720	47,020	2,300	5%	17,325	4,727
58375	NEWSLETTER/PUBLICATION EXPENSE	20,000	19,500	(500)	-3%	5,362	4,428
58400	PER MEMBER CHARGE	210,431	218,475	8,044	4%	276,344	303,000
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	70,108	52,608	(17,500)	-25%	(242)	92,034
58450	RECEPTION/FORUM EXPENSE	69,890	71,890	2,000	3%	24,698	17,304
58500	NEW MEMBER OUTREACH	5,220	5,020	(200)	-4%	1,068	1,666
58525	SCHOLARSHIPS/DONATIONS/GRANT	211,700	244,100	32,400	15%	152,901	118,456
58550	SECTION COMMITTEE EXPENSE	6,000	6,000	-	0%	4,155	6,026
58600	SECTION SPECIAL PROJECTS	9,550	11,550	2,000	21%	300	1,500
58615	LAW SCHOOL OUTREACH	26,510	28,710	2,200	8%	4,088	3,108
58620	MINI-CLE EXPENSE	45,983	34,001	(11,982)	-26%	13,809	5,195
58625	SEMINAR EXPENSE - SECTIONS	97,500	98,500	1,000	1%	13,537	13,527

Indirect	58675	WEBSITE EXPENSES	11,880	12,880	1,000	8%	3,376	4,951
	58680	ELECTIONS	-	-	-	-	-	-
	58750	SEMINAR SCHOLARSHIPS	5,500	9,700	4,200	76%	1,340	3,961
		Total Direct Expenses	4,942,227	4,960,501	18,274	0%	4,026,596	2,811,009
	51110	SALARIES	14,130,725	14,962,505	831,780	6%	14,084,308	10,506,778
	51120	BUDGETED TEMPORARY EMPLOYEES	212,850	166,668	(46,182)	-22%	227,350	98,741
	51121	UNANTICIPATED TEMPS	-	-	-	-	11,970	-
	51122	STAFF REPLACEMENT TEMPS	-	-	-	-	176,243	46,505
	51115	SEVERANCE PAY	-	-	-	-	101,712	-
	51126	EMPLOYEE PLACEMENT FEES	-	-	-	-	24,773	-
Indirect	51130	VACATION & COMP TIME ACCRUALS	-	-	-	-	42,391	94,851
	51199	SALARY EXPENSE	-	-	-	-	-	-
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	0	0%	4,800	2,400
	51220	EMPLOYEE SERVICE AWARDS	2,260	2,090	(170)	-8%	2,530	1,028
	51230	FICA (EMPLOYER PORTION)	1,067,890	1,130,290	62,400	6%	1,074,861	785,905
	51240	L&I INSURANCE	65,406	72,634	7,227	11%	58,255	44,196
	51245	WA STATE FAMILY MEDICAL LEAVE (ER POR	38,961	52,540	13,579	35%	35,664	31,725
	51250	MEDICAL (EMPLOYER PORTION)	1,959,293	2,460,968	501,675	26%	2,074,232	1,663,391
	51270	RETIREMENT (EMPLOYER PORTION)	778,534	798,234	19,700	3%	1,145,337	582,092
	51280	TRANSPORTATION ALLOWANCE	25,944	40,200	14,256	55%	25,482	26,991
	51290	UNEMPLOYMENT INSURANCE	73,419	95,293	21,874	30%	70,438	63,576
	51299	BENEFITS EXPENSE	-	-	-	-	-	-
	51310	WORKPLACE BENEFITS	60,150	77,200	17,050	28%	62,532	18,825
	51340	HUMAN RESOURCES POOLED EXP	115,700	95,550	(20,150)	-17%	62,998	61,728
	51405	MEETING SUPPORT EXPENSES	9,950	12,720	2,770	28%	9,141	6,363
	51409	RENT EXPENSE	-	-	-	-	897,893	673,420
	51410	RENT	923,055	990,000	66,945	7%	93,764	66,655
	51411	MOVE/DOWNSIZING EXPENSES	-	-	-	-	24,906	-
	51413	RENT - CONFERENCE CENTER	-	-	-	-	(31,800)	(22,500)
	51420	PERSONAL PROP TAXES-WSBA	6,500	6,100	(400)	-6%	7,190	4,942
	51430	FURNITURE, MAINT, LH IMP	48,450	44,650	(3,800)	-8%	49,748	22,032
	51435	SAFETY & SECURITY	10,420	10,420	0	0%	-	1,678
	51440	OFFICE SUPPLIES & EQUIP	19,635	19,400	(235)	-1%	16,272	10,984
	51450	FURN, LH IMP, & OFFICE EQUIP DEPREC	224,084	148,454	(75,630)	-34%	142,128	167,260
	51470	COMPUTER HARDWARE DEPREC	47,971	77,475	29,504	62%	45,556	39,780
	51480	COMPUTER SOFTWARE DEPREC	36,319	2,606	(33,713)	-93%	47,391	29,006
	51500	INSURANCE	273,491	287,500	14,009	5%	261,653	199,540
	51501	WORK HOME FURNITURE & EQUIP	10,500	7,000	(3,500)	-33%	4,827	2,462
	51505	PROFESSIONAL FEES-AUDIT	43,500	45,500	2,000	5%	36,577	41,695
	51510	PROFESSIONAL FEES- LEGAL	250,000	250,000	0	0%	166,087	47,210
	51512	ONLINE LEGAL RESEARCH	89,000	89,500	500	1%	83,843	64,757
	51513	ACCOMMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	25,000	37,650	12,650	51%	5,976	12,622
	51515	TELEPHONE & INTERNET	33,600	32,640	(960)	-3%	32,670	24,190
	51520	POSTAGE - GENERAL	12,000	7,400	(4,600)	-38%	7,469	5,974
	51525	RECORDS MANAGEMENT	7,500	7,000	(500)	-7%	28,584	-
	51530	BANK FEES (INDIRECT)	27,000	25,000	(2,000)	-7%	7,404	13,703
	51620	PRODUCTION MAINT & SUPPLIES	13,250	12,430	(820)	-6%	11,835	6,580
	51710	COMPUTER POOLED EXPENSES	2,527,807	2,425,300	(102,507)	-4%	1,409,992	1,570,018
	51810	GAIN (LOSS) ON ASSETS	-	-	-	-	1,396	-
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51955	CAPITAL LABOR & OVERHEAD	-	-	-	-	(104,685)	(23,920)
	51900	OTHER INDIRECT EXPENSE	-	-	-	-	-	-
	51935	INSURANCE REBATE	-	-	-	-	(11,679)	-
TOTAL INDIRECT EXPENSES:			22,981,465	24,304,216	1,322,751	6%	22,530,014	16,993,183
TOTAL ALL EXPENSES:			27,923,692	29,264,717	1,341,025	5%	26,556,610	19,804,192
NET INCOME (LOSS):			(1,242,493)	(2,609,918)	(1,367,425)	110%	382,781	2,097,880

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

Cost Center	FY27 FTE	144.90
All	FY26 FTE	141.50

INDIRECT	51110	SALARIES	14,130,725	14,962,505	831,780	6%	14,084,308	10,506,778
	51120	BUDGETED TEMPORARY EMPLOYEES	212,850	166,668	(46,182)	-22%	227,350	98,741
	51121	UNANTICIPATED TEMPS	-	-	-		11,970	-
	51122	STAFF REPLACEMENT TEMPS	-	-			176,243	46,505
	51115	SEVERANCE PAY	-	-			101,712	
	51126	EMPLOYEE PLACEMENT FEES	-	-			24,773	-
	51130	VACATION & COMP TIME ACCRUALS	-	-			42,391	94,851
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51935	INSURANCE REBATE	-	-	-		(11,679)	-
	51955	CAPITAL LABOR & OVERHEAD	-	-	-		(104,685)	(23,920)
	51199	SALARY EXPENSE	14,143,575	14,929,173	785,598	6%	14,552,383	10,722,954
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	0	0%	4,800	2,400
	51220	EMPLOYEE SERVICE AWARDS	2,260	2,090	(170)	-8%	2,530	1,028
	51230	FICA (EMPLOYER PORTION)	1,067,890	1,130,290	62,400	6%	1,074,861	785,905
	51240	L&I INSURANCE	65,406	72,634	7,227	11%	58,255	44,196
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)	38,961	52,540	13,579	35%	35,664	31,725
	51250	MEDICAL (EMPLOYER PORTION)	1,959,293	2,460,968	501,675	26%	2,074,232	1,663,391
	51270	RETIREMENT (EMPLOYER PORTION)	778,534	798,234	19,700	3%	1,145,337	582,092
	51280	TRANSPORTATION ALLOWANCE	25,944	40,200	14,256	55%	25,482	26,991
	51290	UNEMPLOYMENT INSURANCE	73,419	95,293	21,874	30%	70,438	63,576
	51299	BENEFITS EXPENSE	4,016,507	4,657,048	640,541	16%	4,491,600	3,201,304
	51310	WORKPLACE BENEFITS	60,150	77,200	17,050	28%	62,532	18,825
	51340	HUMAN RESOURCES POOLED EXP	115,700	95,550	(20,150)	-17%	62,998	61,728
	51405	MEETING SUPPORT EXPENSES	9,950	12,720	2,770	28%	9,141	6,363
	51409	RENT EXPENSE	-	-			897,893	673,420
	51410	RENT	923,055	990,000	66,945	7%	93,764	66,655
	51411	MOVE/DOWNSIZING EXPENSES	-	-	-		24,906	-
	51413	RENT - CONFERENCE CENTER	-	-			(31,800)	(22,500)
	51420	PERSONAL PROP TAXES-WSBA	6,500	6,100	(400)	-6%	7,190	4,942
	51430	FURNITURE, MAINT, LH IMP	48,450	44,650	(3,800)	-8%	49,748	22,032
	51435	SAFETY & SECURITY	10,420	10,420	0	0%	-	1,678
	51440	OFFICE SUPPLIES & EQUIP	19,635	19,400	(235)	-1%	16,272	10,984
	51450	FURN, LH IMP, & OFFICE EQUIP DEPREC	224,084	148,454	(75,630)	-34%	142,128	167,260
	51470	COMPUTER HARDWARE DEPREC	47,971	77,475	29,504	62%	45,556	39,780
	51480	COMPUTER SOFTWARE DEPREC	36,319	2,606	(33,713)	-93%	47,391	29,006
	51500	INSURANCE	273,491	287,500	14,009	5%	261,653	199,540
	51501	WORK HOME FURNITURE & EQUIP	10,500	7,000	(3,500)	-33%	4,827	2,462
	51505	PROFESSIONAL FEES-AUDIT	43,500	45,500	2,000	5%	36,577	41,695
	51510	PROFESSIONAL FEES- LEGAL	250,000	250,000	0	0%	166,087	47,210
	51512	ONLINE LEGAL RESEARCH	89,000	89,500	500	1%	83,843	64,757
	51513	ACCOMMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	25,000	37,650	12,650	51%	5,976	12,622
	51515	TELEPHONE & INTERNET	33,600	32,640	(960)	-3%	32,670	24,190
	51520	POSTAGE - GENERAL	12,000	7,400	(4,600)	-38%	7,469	5,974
	51525	RECORDS MANAGEMENT	7,500	7,000	(500)	-7%	28,584	-
	51530	BANK FEES (INDIRECT)	27,000	25,000	(2,000)	-7%	7,404	13,703
	51620	PRODUCTION MAINT & SUPPLIES	13,250	12,430	(820)	-6%	11,835	6,580
51710	COMPUTER POOLED EXPENSES	2,527,807	2,425,300	(102,507)	-4%	1,409,992	1,570,018	
51810	GAIN (LOSS) ON ASSETS	-	-	-		1,396	-	
51900	OTHER INDIRECT EXPENSE	4,821,383	4,717,995	(103,388)	-2%	3,486,031	3,068,926	
	TOTAL INDIRECT EXPENSES:	22,981,465	24,304,216	1,322,751	6%	22,530,014	16,993,183	

Washington State Bar Association
Budget Comparison

ACCESS TO JUSTICE

Cost Center	FY27 FTE	1.67
ATJ	FY26 FTE	1.61

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

41700	CONFERENCES & INSTITUTES	-	-		94,628	-
TOTAL REVENUE		-	-	-	94,628	-

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	2,800	8,000	5,200	186%	2,736	1,698
50110	STAFF CONFERENCE & TRAINING	4,400	5,100	700	16%	1,570	3,662
52121	ATJ BOARD RETREAT	6,000	4,000	(2,000)	-33%	5,181	-
52125	LEADERSHIP TRAINING	10,000	9,000	(1,000)	-10%	5,529	8,764
52140	ATJ BOARD EXPENSE	51,900	45,000	(6,900)	-13%	55,193	8,039
52874	PUBLIC DEFENSE	11,000	26,600	15,600	142%	2,279	9,119
58225	CONFERENCE/INSTITUTE EXPENSE	-	-	-		124,626	-
58450	RECEPTION/FORUM EXPENSE	30,000	24,000	(6,000)	-20%	22,092	14,824
TOTAL DIRECT EXPENSES		116,100	121,700	5,600	5%	219,206	46,106

INDIRECT EXPENSES:

51199	SALARY EXPENSE	152,635	160,030	7,395	5%	157,349	111,999
51299	BENEFITS EXPENSE	45,272	52,062	6,789	15%	49,834	35,044
51900	OTHER INDIRECT EXPENSE	55,440	54,376	(1,064)	-2%	39,221	35,435
TOTAL INDIRECT EXPENSES:		253,348	266,468	13,120	5%	246,405	182,478

TOTAL ALL EXPENSES:		369,448	388,168	18,720	5%	465,610	228,584
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NET INCOME (LOSS):		(369,448)	(388,168)	(18,720)	5%	(370,982)	(228,584)
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ADMISSIONS

Cost Center

ADMISS

FY27 FTE

7.7325

FY26 FTE

7.45

Washington State Bar Association**Budget Comparison****FY2026
Budget****FY2027
Budget****FY26 vs. FY27 % Change
Comparison****FY2025
Actuals****FY2026
Actuals
YTD****REVENUE:**

40705	EXAM SOFTWARE REVENUE	9,500	-	(9,500)	-100%	32,820	7,205
42207	BAR EXAM FEES	1,300,000	1,554,500	254,500	20%	1,527,975	1,606,820
42230	BAR EXAM LATE FEES	95,000	65,000	(30,000)	-32%	67,200	70,800
42232	HOUSE COUNSEL APPLICATION FEES	55,000	45,000	(10,000)	-18%	56,490	27,160
42236	PORTFOLIO APPLICATION FEES	-	148,000	148,000		-	-
42270	RULE 9/LEGAL INTERN FEES	13,000	31,800	18,800	145%	16,400	13,300
42285	FOREIGN LAW CONSULTANT FEES	1,940	1,940	-	0%	2,910	970
42287	SPECIAL ADMISSIONS	5,000	5,000	-	0%	9,590	5,490

TOTAL REVENUE		1,479,440	1,851,240	371,800	25%	1,713,385	1,731,745
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DIRECT EXPENSES:

50060	POSTAGE	2,900	3,700	800	28%	2,881	2,921
50100	STAFF TRAVEL/PARKING	24,000	25,000	1,000	4%	23,654	9,139
50110	STAFF CONFERENCE & TRAINING	11,000	11,000	-	0%	7,040	8,107
50120	STAFF MEMBERSHIP DUES	495	495	-	0%	495	245
50140	SUPPLIES	2,500	2,500	-	0%	4,340	2,588
52210	FACILITY, PARKING, FOOD	150,985	155,000	4,015	3%	142,986	46,969
52215	EXAM GRADING	43,750	68,000	24,250	55%	42,750	21,750
52221	UBE EXAMINATIONS	46,200	1,000	(45,200)	-98%	144,408	40,859
52225	BOARD OF BAR EXAMINERS	45,000	50,000	5,000	11%	20,372	8,012
52230	BAR EXAM PROCTORS	10,000	14,400	4,400	44%	19,674	8,486
52240	DISABILITY ACCOMMODATIONS	75,000	90,000	15,000	20%	75,023	51,277
52245	CHARACTER & FITNESS INVESTI	1,500	1,500	-	0%	1,225	-
52250	LAW SCHOOL VISITS	1,500	1,500	-	0%	21	23
53282	SOFTWARE HOSTING	45,000	68,000	23,000	51%	46,372	40,211

TOTAL DIRECT EXPENSES		459,830	492,095	32,265	7%	531,241	240,587
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	635,395	691,125	55,730	9%	550,545	470,864
51299	BENEFITS EXPENSE	198,059	230,447	32,389	16%	183,678	157,612
51900	OTHER INDIRECT EXPENSE	256,539	251,773	(4,766)	-2%	152,641	163,060

TOTAL INDIRECT EXPENSES:		1,089,992	1,173,345	83,353	8%	886,865	791,536
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TOTAL ALL EXPENSES:		1,549,822	1,665,440	115,618	7%	1,418,106	1,032,124
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NET INCOME (LOSS):		(70,382)	185,800	256,182	-364%	295,279	699,621
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ADVANCEMENT FTE
Cost Center **FY27 FTE** **1.53**
ADV FTE **FY26 FTE** **1.41**

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50110	STAFF CONFERENCE & TRAINING	6,600	4,400	(2,200)	-33%	3,496	140
TOTAL DIRECT EXPENSES		6,600	4,400	(2,200)	-33%	3,496	140

INDIRECT EXPENSES:

51199	SALARY EXPENSE	216,525	233,499	16,974	8%	261,531	167,968
51299	BENEFITS EXPENSE	50,531	59,748	9,217	18%	71,378	40,003
51900	OTHER INDIRECT EXPENSE	48,553	49,817	1,264	3%	46,366	30,934
TOTAL INDIRECT EXPENSES:		315,609	343,065	27,456	9%	379,274	238,905

TOTAL ALL EXPENSES:	322,209	347,465	25,256	8%	382,770	239,045
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NET INCOME (LOSS):	(322,209)	(347,465)	(25,256)	8%	(382,770)	(239,045)
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			Washington State Bar Association					
			Budget Comparison					
			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
BAR NEWS Cost Center BN	FY27 FTE	2.13						
	FY26 FTE	2.13						
REVENUE:								
	40900	ROYALTIES	2,000	2,000	-	0%	1,753	-
	42710	BNEWS DISPLAY ADVERTISING	405,000	450,000	45,000	11%	462,242	356,786
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	108	140
	42730	BNEWS CLASSIFIED ADVERTISING	2,500	2,500	-	0%	4,952	3,300
	42760	JOB TARGET ADVERSTISING	120,000	180,000	60,000	50%	107,157	94,796
TOTAL REVENUE			529,600	634,600	105,000	20%	576,212	455,022
DIRECT EXPENSES:								
	50060	POSTAGE	135,000	160,000	25,000	19%	139,447	115,698
	50070	PRINTING & COPYING	242,000	242,000	-	0%	217,863	185,895
	50110	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	-	999
	50120	STAFF MEMBERSHIP DUES	220	220	-	0%	220	-
	50130	SUBSCRIPTIONS	225	225	-	0%	204	-
	50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,000	-	0%	903	353
	52710	GRAPHICS/ARTWORK	1,000	1,000	-	0%	75	-
	52750	EDITORIAL ADVIS COMMITTEE EXP	300	300	-	0%	-	-
TOTAL DIRECT EXPENSES			382,945	407,945	25,000	7%	358,713	302,945
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	199,151	206,179	7,028	4%	197,992	153,672
	51299	BENEFITS EXPENSE	59,029	70,417	11,388	19%	62,418	46,908
	51900	OTHER INDIRECT EXPENSE	73,346	69,354	(3,992)	-5%	50,200	46,725
TOTAL INDIRECT EXPENSES:			331,526	345,950	14,423	4%	310,610	247,305
TOTAL ALL EXPENSES:			714,471	753,895	39,423	6%	669,323	550,250
NET INCOME (LOSS):			(184,871)	(119,295)	65,577	-35%	(93,111)	(95,228)

BOARD OF GOVERNORS

Cost Center FY27 FTE 1.73
BOG FY26 FTE 1.73

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50140	SUPPLIES	765	600	(165)	-22%	415	350
52125	LEADERSHIP TRAINING	15,000	10,000	(5,000)	-33%	13,474	-
52810	BOG MEETINGS	175,000	160,000	(15,000)	-9%	148,846	76,062
52820	BOG COMMITTEES' EXPENSES	11,200	10,000	(1,200)	-11%	4,786	9,913
52821	BOG RETREAT	40,000	43,000	3,000	8%	43,964	31,869
52822	BOG CONFERENCE ATTENDANCE	56,500	48,000	(8,500)	-15%	37,343	54,152
52830	BOG TRAVEL & OUTREACH	70,000	52,000	(18,000)	-26%	41,245	64,303
52880	BOG ELECTIONS	26,900	25,000	(1,900)	-7%	16,298	11,276
52960	PRESIDENT'S DINNER	12,000	13,000	1,000	8%	10,869	1,674
52812	NEW GOVERNOR ORIENTATION	7,000	5,000	(2,000)	-29%	249	-
52823	PRESIDENTS PHOTO	3,300	3,300	-	0%	1,966	-
TOTAL DIRECT EXPENSES		417,665	369,900	(47,765)	-11%	319,455	249,597

INDIRECT EXPENSES:

51199	SALARY EXPENSE	135,043	140,784	5,740	4%	131,344	104,089
51299	BENEFITS EXPENSE	44,269	42,319	(1,950)	-4%	46,441	35,444
51900	OTHER INDIRECT EXPENSE	59,572	56,329	(3,243)	-5%	40,803	37,755
TOTAL INDIRECT EXPENSES:		238,885	239,432	548	0%	218,588	177,289
TOTAL ALL EXPENSES:		656,550	609,332	(47,217)	-7%	538,044	426,886
NET INCOME (LOSS):		(656,550)	(609,332)	47,217	-7%	(538,044)	(426,886)

CONFERENCE AND BROADCAST SERVICES

Cost Center FY27 FTE 0.55
CBS FY26 FTE 0.55

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	49,269	51,267	1,997	4%	-	38,309
51299	BENEFITS EXPENSE	14,930	16,250	1,320	9%	-	11,947
51900	OTHER INDIRECT EXPENSE	18,939	17,908	(1,031)	-5%	-	12,074
TOTAL INDIRECT EXPENSES:		83,138	85,425	2,287	3%	-	62,330

TOTAL ALL EXPENSES:	83,138	85,425	2,287	3%	-	62,330
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NET INCOME (LOSS):	(83,138)	(85,425)	(2,287)	3%	-	(62,330)
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CHARACTER & FITNESS BOARD

Cost Center FY27 FTE 0.85
CFB FY26 FTE 0.85

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

52235	CHARACTER & FITNESS BOARD EXP	12,000	15,000	3,000	25%	11,065	5,793
54310	COURT REPORTERS	11,050	12,000	950	9%	8,826	5,943
TOTAL DIRECT EXPENSES		23,050	27,000	3,950	17%	19,891	11,737

INDIRECT EXPENSES:

51199	SALARY EXPENSE	103,891	108,084	4,193	4%	95,640	80,300
51299	BENEFITS EXPENSE	26,820	35,712	8,892	33%	26,676	21,243
51900	OTHER INDIRECT EXPENSE	29,270	27,676	(1,593)	-5%	17,779	18,553
TOTAL INDIRECT EXPENSES:		159,981	171,473	11,492	7%	140,095	120,097

TOTAL ALL EXPENSES:	183,031	198,473	15,442	8%	159,986	131,833
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NET INCOME (LOSS):	(183,031)	(198,473)	(15,442)	8%	(159,986)	(131,833)
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COMMUNICATION STRATEGIES

Cost Center FY27 FTE 5.39
COMM FY26 FTE 5.39

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

42570	50 YEAR MEMBER TRIBUTE LUNCH	1,000	1,000	-	0%	1,231	657
44100	WSBA LOGO MERCHANDISE SALES	2,000	-	(2,000)	-100%	2,039	-
TOTAL REVENUE		3,000	1,000	(2,000)	-67%	3,270	657

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	5,895	8,445	2,550	43%	2,480	1,782
50110	STAFF CONFERENCE & TRAINING	11,300	11,300	-	0%	12,182	7,791
50120	STAFF MEMBERSHIP DUES	1,800	1,800	-	0%	987	537
50130	SUBSCRIPTIONS	4,520	12,420	7,900	175%	1,993	4,157
50145	SURVEYS	-	20,000	20,000		-	-
50155	DIGITAL/ONLINE DEVELOPMENT	-	287	287		-	-
52511	BAR LEADERS SUMMIT	35,000	35,700	700	2%	33,963	29,477
52570	APEX	52,500	60,000	7,500	14%	57,594	27,450
52573	50 YEAR MEMBER TRIBUTE LUNCH	38,000	44,913	6,913	18%	29,644	12,506
52878	COMMUNICATIONS OUTREACH	8,000	15,600	7,600	95%	12,049	6,671
54027	BAR OUTREACH	22,000	20,000	(2,000)	-9%	16,256	31,968
54065	AMBASSADOR TRAINING & TOWN HALLS	10,000	25,000	15,000	150%	-	25,949
TOTAL DIRECT EXPENSES		189,015	255,465	66,450	35%	167,148	148,288

INDIRECT EXPENSES:

51199	SALARY EXPENSE	417,995	434,068	16,073	4%	387,587	332,110
51299	BENEFITS EXPENSE	137,502	127,255	(10,247)	-7%	141,929	107,589
51900	OTHER INDIRECT EXPENSE	185,603	175,500	(10,103)	-5%	127,339	117,904
TOTAL INDIRECT EXPENSES:		741,101	736,824	(4,276)	-1%	656,855	557,604

TOTAL ALL EXPENSES:	930,116	992,289	62,174	7%	824,003	705,892
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NET INCOME (LOSS):	(927,116)	(991,289)	(64,174)	7%	(820,733)	(705,234)
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COMMUNICATION STRATEGIES FTE
Cost Center FY27 FTE 1.00
COMM FTE FY26 FTE 1.00

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	183,193	189,449	6,256	3%	183,668	137,571
51299	BENEFITS EXPENSE	39,830	47,471	7,641	19%	45,043	31,409
51900	OTHER INDIRECT EXPENSE	34,435	32,560	(1,874)	-5%	23,706	21,964
TOTAL INDIRECT EXPENSES:		257,458	269,481	12,023	5%	252,417	190,944

NET INCOME (LOSS):	(257,458)	(269,481)	(12,023)	5%	(252,417)	(190,944)
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DISCIPLINE Cost Center DISC			Washington State Bar Association Budget Comparison					
			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
			FY27 FTE	40.00				
FY26 FTE			39.00					
REVENUE:								
	42450	AUDIT REVENUE	1,000	2,000	1,000	100%	680	1,211
	44350	RECOVERY OF DISCIPLINE COSTS	65,000	60,000	(5,000)	-8%	49,963	69,908
	44450	DISCIPLINE HISTORY SUMMARY	19,000	21,000	2,000	11%	21,317	18,150
TOTAL REVENUE			85,000	83,000	(2,000)	-2%	71,960	89,270
DIRECT EXPENSES:								
	50080	PUBLICATIONS PRODUCTION	350	350	-	0%	122	-
	50100	STAFF TRAVEL/PARKING	15,000	17,500	2,500	17%	10,929	13,847
	50110	STAFF CONFERENCE & TRAINING	37,800	49,000	11,200	30%	29,817	26,434
	50120	STAFF MEMBERSHIP DUES	7,659	9,373	1,714	22%	6,995	7,695
	50160	TELEPHONE	3,000	3,000	-	0%	2,291	1,812
	54310	COURT REPORTERS	66,200	50,000	(16,200)	-24%	46,308	41,227
	54320	OUTSIDE COUNSEL EXPENSES	500	500	-	0%	-	-
	54360	LITIGATION EXPENSES	30,000	25,000	(5,000)	-17%	12,431	12,245
	54370	DISABILITY EXPENSES	15,000	17,000	2,000	13%	8,427	4,696
	54400	TRANSLATION SERVICES	10,000	23,000	13,000	130%	4,376	11,227
TOTAL DIRECT EXPENSES			185,509	194,723	9,214	5%	121,696	119,184
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	4,131,360	4,396,833	265,472	6%	3,946,975	3,033,817
	51299	BENEFITS EXPENSE	1,139,859	1,352,488	212,628	19%	1,209,931	893,581
	51900	OTHER INDIRECT EXPENSE	1,342,955	1,302,414	(40,541)	-3%	920,518	852,888
TOTAL INDIRECT EXPENSES:			6,614,175	7,051,734	437,559	7%	6,077,424	4,780,286
TOTAL ALL EXPENSES:			6,799,684	7,246,457	446,773	7%	6,199,120	4,899,469
NET INCOME (LOSS):			(6,714,684)	(7,163,457)	(448,773)	7%	(6,127,161)	(4,810,200)

DIVERSITY
Cost Center
DIV

FY27 FTE 2.15
FY26 FTE 2.24

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

40300	DONATIONS & GRANTS	135,000	115,000	(20,000)	-15%	135,000	135,000
TOTAL REVENUE		135,000	115,000	(20,000)	-15%	135,000	135,000

DIRECT EXPENSES:

50033	CONSULTING SERVICES	3,000	3,000	-	0%	45	-
50100	STAFF TRAVEL/PARKING	3,700	1,700	(2,000)	-54%	2,771	609
50110	STAFF CONFERENCE & TRAINING	4,400	6,300	1,900	43%	2,662	340
50120	STAFF MEMBERSHIP DUES	775	780	5	1%	655	605
52680	DEI COUNCIL	7,600	5,600	(2,000)	-26%	4,323	2,677
52681	DIVERSITY EVENTS & PROJECTS	33,600	46,800	13,200	39%	14,329	6,319
52687	STAFF EQUITY LEADERSHIP LAB	6,000	7,500	1,500	25%	2,039	3,869
TOTAL DIRECT EXPENSES		59,075	71,680	12,605	21%	26,824	14,419

INDIRECT EXPENSES:

51199	SALARY EXPENSE	198,124	195,896	(2,228)	-1%	199,629	136,730
51299	BENEFITS EXPENSE	66,814	61,162	(5,651)	-8%	72,149	47,074
51900	OTHER INDIRECT EXPENSE	77,134	70,005	(7,129)	-9%	63,447	51,641
TOTAL INDIRECT EXPENSES:		342,071	327,063	(15,008)	-4%	335,225	235,445

TOTAL ALL EXPENSES:		401,146	398,743	(2,403)	-1%	362,050	249,864
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NET INCOME (LOSS):		(266,146)	(283,743)	(17,597)	7%	(227,050)	(114,864)
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ENTITY REGULATION			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
ER	FY26 FTE							
REVENUE:								
	42233	APPLICATION FEES	28,000	22,000	(6,000)	-21%	-	11,000
	42234	ANNUAL FEES	47,500	65,000	17,500	37%	-	10,000
	TOTAL REVENUE		75,500	87,000	11,500	15%	-	21,000
	50015	DEPRECIATION	-	7,973	7,973		-	199
	50110	STAFF CONFERENCE & TRAINING	4,400	4,400	-	0%	-	1,551
	52246	INVESTIGATION	9,600	7,680	(1,920)	-20%	-	-
	52692	OUTREACH & COMMUNICATION	10,000	10,000	-	0%	-	-
	53282	SOFTWARE HOSTING	3,973	1,007	(2,966)	-75%	-	1,467
	TOTAL DIRECT EXPENSES		27,973	31,060	3,087	11%	-	3,217
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	77,471	67,436	(10,035)	-13%	-	60,226
	51299	BENEFITS EXPENSE	18,673	17,416	(1,257)	-7%	-	14,848
	51900	OTHER INDIRECT EXPENSE	18,939	13,024	(5,915)	-31%	-	12,074
	TOTAL INDIRECT EXPENSES:		115,083	97,876	(17,206)	-15%	-	87,147
TOTAL ALL EXPENSES:			143,055	128,936	(14,119)	-10%	-	90,364
NET INCOME (LOSS):			(67,555)	(41,936)	25,619	-38%	-	(69,364)

FACILITIES AND OPERATIONS

Cost Center	FY27 FTE	5.97
FAC	FY26 FTE	5.78

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	2,376	2,376	-	0%	2,299	1,782
50110	STAFF CONFERENCE & TRAINING	-	2,500	2,500		512	20
50120	STAFF MEMBERSHIP DUES	189	195	6	3%	200	-
TOTAL DIRECT EXPENSES		2,565	5,071	2,506	98%	3,011	1,802

INDIRECT EXPENSES:

51199	SALARY EXPENSE	406,195	461,839	55,644	14%	418,565	326,498
51299	BENEFITS EXPENSE	141,474	167,315	25,841	18%	152,500	115,666
51900	OTHER INDIRECT EXPENSE	199,033	194,385	(4,648)	-2%	136,831	126,295
TOTAL INDIRECT EXPENSES:		746,702	823,539	76,837	10%	707,896	568,459

TOTAL ALL EXPENSES:	749,267	828,610	79,343	11%	710,907	570,261
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NET INCOME (LOSS):	(749,267)	(828,610)	(79,343)	11%	(710,907)	(570,261)
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			Washington State Bar Association					
			Budget Comparison					
			FY2026	FY2027	FY26 vs. FY27	% Change	FY2025	FY2026
			Budget	Budget	Comparison		Actuals	Actuals YTD
FINANCE								
Cost Center	FY27 FTE	6.92						
FIN	FY26 FTE	6.92						
REVENUE:								
	40500	INTEREST - INVESTMENTS	600,000	450,000	(150,000)	-25%	746,108	578,091
	TOTAL REVENUE		600,000	450,000	(150,000)	-25%	746,108	578,091
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	3,750	3,750	-	0%	2,920	3,062
	50110	STAFF CONFERENCE & TRAINING	500	500	-	0%	303	-
	50120	STAFF MEMBERSHIP DUES	670	705	35	5%	350	585
	TOTAL DIRECT EXPENSES		4,920	4,955	35	1%	3,574	3,647
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	777,786	805,328	27,542	4%	763,774	588,954
	51299	BENEFITS EXPENSE	209,178	242,660	33,482	16%	225,519	166,184
	51900	OTHER INDIRECT EXPENSE	238,288	225,318	(12,971)	-5%	163,500	151,328
	51936	FACILITY RESERVE REBATE	-	-			10,962	-
	TOTAL INDIRECT EXPENSES:		1,225,253	1,273,306	48,053	4%	1,163,755	906,465
	TOTAL ALL EXPENSES:		1,230,173	1,278,261	48,088	4%	1,167,328	910,112
	NET INCOME (LOSS):		(630,173)	(828,261)	(198,088)	31%	(421,220)	(332,021)

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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FOUNDATION
Cost Center
FOUND

FY27 FTE 1.05
FY26 FTE 1.05

REVENUE:		TOTAL REVENUE	-	-	-	-	-
DIRECT EXPENSES:							
50033	CONSULTING SERVICES	3,350	3,500	150	4%	3,200	3,350
50050	EQUIPMENT, HARDWARE & SOFTWARE	2,635	3,317	682	26%	2,635	1,978
50060	POSTAGE	400	400	-	0%	-	23
50070	PRINTING & COPYING	1,000	1,000	-	0%	362	30
50100	STAFF TRAVEL/PARKING	4,000	2,500	(1,500)	-38%	685	312
50110	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	1,687	69
50140	SUPPLIES	2,000	2,000	-	0%	1,775	112
52940	BOARD OF TRUSTEES	3,600	7,000	3,400	94%	3,593	250
TOTAL DIRECT EXPENSES		19,185	21,917	2,732	14%	13,937	6,125
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	108,755	112,614	3,859	4%	106,658	85,329
51299	BENEFITS EXPENSE	30,528	40,935	10,407	34%	32,740	24,125
51900	OTHER INDIRECT EXPENSE	36,156	34,188	(1,968)	-5%	24,752	22,920
TOTAL INDIRECT EXPENSES:		175,440	187,738	12,298	7%	164,150	132,373
TOTAL ALL EXPENSES:		194,625	209,655	15,030	8%	178,087	138,498
NET INCOME (LOSS):		(194,625)	(209,655)	(15,030)	8%	(178,087)	(138,498)

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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HUMAN RESOURCES

Cost Center	FY27 FTE	4.00
HR	FY26 FTE	4.00

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	1,000	1,000	-	0%	-	-
50100	STAFF TRAVEL/PARKING	300	300	-	0%	121	132
50110	STAFF CONFERENCE & TRAINING	4,200	4,000	(200)	-5%	1,147	2,895
50120	STAFF MEMBERSHIP DUES	1,200	1,200	-	0%	752	852
50130	SUBSCRIPTIONS	2,000	1,300	(700)	-35%	993	1,192
54512	STAFF TRAINING- GENERAL	29,300	18,000	(11,300)	-39%	4,971	3,764
54520	RECRUITING AND ADVERTISING	8,750	8,750	-	0%	5,013	3,236
54530	HR INFORMATION SYSTEM	65,950	60,000	(5,950)	-9%	50,000	48,723
54540	SALARY SURVEYS	3,000	1,000	(2,000)	-67%	-	934
54590	TRANSFER TO INDIRECT EXPENSE	(115,700)	(95,550)	20,150	-17%	(62,998)	(61,728)

TOTAL DIRECT EXPENSES	-	-	-	-	0
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	504,229	519,323	15,094	3%	515,618	321,381
51299	BENEFITS EXPENSE	98,098	115,442	17,344	18%	135,556	93,333
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
51900	OTHER INDIRECT EXPENSE	137,739	130,241	(7,498)	-5%	94,474	87,549

TOTAL INDIRECT EXPENSES:	540,066	565,006	24,940	5%	745,647	502,263
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TOTAL ALL EXPENSES:	540,066	565,006	24,940	5%	745,647	502,263
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NET INCOME (LOSS):	(540,066)	(565,006)	(24,940)	5%	(745,647)	(502,263)
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LAW CLERK PROGRAM			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE	1.18	FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
CLERK	FY26 FTE	1.18						
REVENUE:								
	42275	LAW CLERK FEES	220,000	308,000	88,000	40%	251,493	266,333
	42286	LAW CLERK APPLICATION FEES	4,000	5,000	1,000	25%	5,100	5,100
TOTAL REVENUE			224,000	313,000	89,000	40%	256,593	271,433
DIRECT EXPENSES:								
	50015	DEPRECIATION	37,278	34,417	(2,861)	-8%	10,792	26,171
	50100	STAFF TRAVEL/PARKING	-	250	250		-	-
	50120	STAFF MEMBERSHIP DUES	-	350	350		-	300
	50130	SUBSCRIPTIONS	331	-	(331)	-100%	300	-
	52245	CHARACTER & FITNESS INVESTI	100	100	-	0%	-	-
	53282	SOFTWARE HOSTING	700	993	293	42%	694	775
	52255	LAW CLERK BOARD	9,000	7,000	(2,000)	-22%	5,950	5,581
	52258	LAW CLERK OUTREACH	20,000	15,000	(5,000)	-25%	11,025	13,705
TOTAL DIRECT EXPENSES			67,409	58,110	(9,299)	-14%	28,761	46,532
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	104,845	111,084	6,240	6%	116,579	77,352
	51299	BENEFITS EXPENSE	31,938	32,697	759	2%	36,511	25,171
	51900	OTHER INDIRECT EXPENSE	40,633	38,421	(2,212)	-5%	28,935	25,717
TOTAL INDIRECT EXPENSES:			177,416	182,203	4,787	3%	182,024	128,241
TOTAL ALL EXPENSES:			244,825	240,313	(4,512)	-2%	210,785	174,772
NET INCOME (LOSS):			(20,825)	72,687	93,512	-449%	45,807	96,661

LEGISLATIVE
Cost Center
LEG

FY27 FTE **1.70**
FY26 FTE **1.70**

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	2,500	2,500	-	0%	565	157
50110	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	2,101	248
50120	STAFF MEMBERSHIP DUES	215	215	-	0%	215	-
50130	SUBSCRIPTIONS	2,000	2,000	-	0%	1,986	1,990
50160	TELEPHONE	575	575	-	0%	577	446
52660	JUD RECOMMEND COMMITTEE	3,250	3,250	-	0%	1,675	1,096
54920	CONTRACT LOBBYIST	12,500	15,000	2,500	20%	15,000	12,500
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	130	-
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-

TOTAL DIRECT EXPENSES	24,790	27,290	2,500	10%	22,248	16,437
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	164,492	171,002	6,511	4%	163,053	111,815
51299	BENEFITS EXPENSE	47,770	54,873	7,103	15%	51,318	35,966
51900	OTHER INDIRECT EXPENSE	58,539	55,353	(3,186)	-5%	40,091	37,142

TOTAL INDIRECT EXPENSES:	270,801	281,228	10,427	4%	254,461	184,923
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TOTAL ALL EXPENSES:	295,591	308,518	12,927	4%	276,709	201,360
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NET INCOME (LOSS):	(295,591)	(308,518)	(12,927)	4%	(276,709)	(201,360)
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LEGAL LUNCHBOX

Cost Center FY27 FTE 0.45
LLB FY26 FTE 0.45

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

41450	SPONSORSHIPS	9,000	9,000	-	0%	9,000	9,000
43400	DIGITAL VIDEO SALES	25,000	25,000	-	0%	26,705	24,157
TOTAL REVENUE		34,000	34,000	-	0%	35,705	33,157

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%	4,414	4,422
53731	INSURANCE REBATE	-	-	-		(980)	-
TOTAL DIRECT EXPENSES		8,100	8,100	-	0%	3,434	4,422

INDIRECT EXPENSES:

51199	SALARY EXPENSE	33,193	34,909	1,717	5%	31,125	25,388
51299	BENEFITS EXPENSE	11,236	11,203	(33)	0%	11,320	9,012
51900	OTHER INDIRECT EXPENSE	15,496	14,652	(843)	-5%	10,110	9,890
51935	INSURANCE REBATE	-	-	-		(11,679)	-
TOTAL INDIRECT EXPENSES:		59,925	60,765	840	1%	40,876	44,289

TOTAL ALL EXPENSES:		68,025	68,865	840	1%	44,310	48,711
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NET INCOME (LOSS):		(34,025)	(34,865)	(840)	2%	(8,605)	(15,554)
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LICENSING & MEMBERSHIP RECORDS			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
LICMR	FY26 FTE		4.78					
REVENUE:								
	41100	STATUS CERTIFICATE FEES	29,000	29,000	-	0%	30,900	25,723
	42288	INVESTIGATION FEES	25,000	25,000	-	0%	26,100	15,380
	42290	PRO HAC VICE	435,000	450,000	15,000	3%	478,994	449,486
	45040	MEMBER CONTACT INFORMATION	5,000	5,000	-	0%	4,773	5,880
	45060	PHOTO BAR CARD SALES	260	300	40	15%	648	504
TOTAL REVENUE			494,260	509,300	15,040	3%	541,415	496,973
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	-	-	-		6,000	-
	50060	POSTAGE	4,000	4,000	-	0%	3,725	5,110
	50110	STAFF CONFERENCE & TRAINING	-	5,400	5,400		-	-
	52246	INVESTIGATION	300	300	-	0%	-	-
	54360	LITIGATION EXPENSES	-	-	-		29	-
	53282	SOFTWARE HOSTING	18,380	28,367	9,987	54%	18,682	20,022
TOTAL DIRECT EXPENSES			22,680	38,067	15,387	68%	28,437	25,132
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	503,843	518,856	15,013	3%	505,732	376,704
	51299	BENEFITS EXPENSE	139,284	176,879	37,595	27%	151,518	110,010
	51900	OTHER INDIRECT EXPENSE	164,598	155,638	(8,960)	-5%	113,996	104,603
TOTAL INDIRECT EXPENSES:			807,725	851,373	43,648	5%	771,246	591,317
TOTAL ALL EXPENSES:			830,405	889,441	59,036	7%	799,683	616,449
NET INCOME (LOSS):			(336,145)	(380,141)	(43,996)	13%	(258,268)	(119,476)

LICENSE FEES
Cost Center
LIC

Washington State Bar Association					
Budget Comparison					
FY2026	FY2027	FY26 vs. FY27	% Change	FY2025	FY2026
Budget	Budget	Comparison		Actuals	Actuals YTD

REVENUE:

40600	LICENSE FEES	16,922,074	17,279,644	357,570	2%	16,399,640	12,445,907
40625	LICENSE FEES - NEW ADMITTEES	465,192	451,887	(13,305)	-3%	457,728	441,198
40650	LICENSE FEES - LATE FEES	250,000	300,000	50,000	20%	455,102	518,288
40675	LICENSE FEES - REINSTATEMENTS	15,000	15,000	-	0%	18,950	14,090
TOTAL REVENUE		17,652,266	18,046,531	394,265	2%	17,331,420	13,419,483
NET INCOME (LOSS):		17,652,266	18,046,531	394,265	2%	17,331,420	13,419,483

LIMITED LICENSE LEGAL TECHNICIAN PROGRAM

Cost Center FY27 FTE 0.43
LLLT FY26 FTE 0.43

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

41800	SEMINAR REGISTRATIONS	-	-	-		6,240	-
42281	LLLT LICENSE FEES	17,000	15,000	(2,000)	-12%	16,235	12,140
42291	LLLT LATE LICENSE FEES	137	300	163	119%	365	571
45220	MCLE LATE FEES	150	150	-	0%	-	600
TOTAL REVENUE		17,287	15,450	(1,837)	-11%	22,840	13,311

DIRECT EXPENSES:

52683	LLLT BOARD	9,000	9,000	-	0%	2,702	3,398
52689	LLLT EDUCATION	1,000	500	(500)	-50%	35	-
TOTAL DIRECT EXPENSES		10,000	9,500	(500)	-5%	2,737	3,398

INDIRECT EXPENSES:

51199	SALARY EXPENSE	41,479	43,806	2,327	6%	54,809	30,475
51299	BENEFITS EXPENSE	12,046	12,577	531	4%	16,975	9,211
51900	OTHER INDIRECT EXPENSE	14,807	14,001	(806)	-5%	13,606	9,312
TOTAL INDIRECT EXPENSES:		68,332	70,384	2,052	3%	85,389	48,997

TOTAL ALL EXPENSES:		78,332	79,884	1,552	2%	88,126	52,395
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NET INCOME (LOSS):		(61,045)	(64,434)	(3,389)	6%	(65,286)	(39,084)
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LIMITED PRACTICE OFFICERS			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE	0.58	FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
LPO	FY26 FTE	0.58						
REVENUE:								
	42288	INVESTIGATION FEES	1,000	600	(400)	-40%	800	1,000
	45110	LPO EXAMINATION FEES	16,000	18,000	2,000	13%	13,100	11,300
	45115	LPO EXAM LATE FEES	2,000	2,000	-	0%	1,600	1,400
	45120	LPO LICENSE FEES	158,000	154,000	(4,000)	-3%	155,249	112,595
	45125	LPO LATE LICENSE FEES	2,000	3,000	1,000	50%	3,750	3,780
	45220	MCLE LATE FEES	3,000	3,000	-	0%	1,800	5,475
	TOTAL REVENUE		182,000	180,600	(1,400)	-1%	176,299	135,550
DIRECT EXPENSES:								
	50070	PRINTING & COPYING	200	200	-	0%	83	65
	50140	SUPPLIES	100	100	-	0%	-	-
	52210	FACILITY, PARKING, FOOD	9,500	200	(9,300)	-98%	6,997	2,696
	52688	EXAM WRITING	15,000	15,000	-	0%	8,400	4,200
	55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	1,277	430
	55165	LPO OUTREACH	500	500	-	0%	-	-
	53282	SOFTWARE HOSTING	3,404	4,392	988	29%	3,460	3,100
	TOTAL DIRECT EXPENSES		32,704	24,392	(8,312)	-25%	20,217	10,491
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	56,369	59,871	3,502	6%	66,267	41,581
	51299	BENEFITS EXPENSE	16,315	17,645	1,331	8%	20,282	12,591
	51900	OTHER INDIRECT EXPENSE	19,972	18,885	(1,087)	-5%	16,211	12,688
	TOTAL INDIRECT EXPENSES:		92,656	96,401	3,745	4%	102,760	66,859
TOTAL ALL EXPENSES:			125,360	120,794	(4,566)	-4%	122,977	77,350
NET INCOME (LOSS):			56,640	59,806	3,166	6%	53,322	58,201

MANDATORY CONTINUING LEGAL EDUCATION

Cost Center FY27 FTE 4.73
MCLE FY26 FTE 4.73

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

45210	ACTIVITY APPLICATION FEE	670,000	700,000	30,000	4%	708,300	512,300
45215	ACTIVITY APPLICATION LATE FEE	250,000	260,000	10,000	4%	268,800	195,950
45220	MCLE LATE FEES	232,000	250,000	18,000	8%	256,250	286,525
45230	ANNUAL ACCREDITED SPONSOR FEES	36,250	36,750	500	1%	40,000	35,750
45250	ATTENDANCE LATE FEES	120,000	116,000	(4,000)	-3%	104,200	87,250
45255	COMITY CERTIFICATES - REQUEST	13,000	13,000	-	0%	14,175	12,375
45260	COMITY CERTIFICATES - SUBMIT	17,000	17,000	-	0%	19,700	16,725
TOTAL REVENUE		1,338,250	1,392,750	54,500	4%	1,411,425	1,146,875

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
50110	STAFF CONFERENCE & TRAINING	4,400	4,400	-	0%	5,045	-
50120	STAFF MEMBERSHIP DUES	525	525	-	0%	500	525
55210	MCLE BOARD EXPENSES	6,000	3,000	(3,000)	-50%	1,806	1,081
55220	DEPRECIATION-SOFTWARE	142,057	142,057	0	0%	144,144	108,110
TOTAL DIRECT EXPENSES		153,032	150,032	(3,000)	-2%	151,496	109,716

INDIRECT EXPENSES:

51199	SALARY EXPENSE	407,360	427,261	19,901	5%	396,116	318,285
51299	BENEFITS EXPENSE	124,032	120,503	(3,530)	-3%	130,729	99,254
51900	OTHER INDIRECT EXPENSE	162,876	154,010	(8,866)	-5%	112,777	103,376
TOTAL INDIRECT EXPENSES:		694,269	701,774	7,505	1%	639,622	520,914

TOTAL ALL EXPENSES:		847,301	851,806	4,505	1%	791,118	630,630
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NET INCOME (LOSS):		490,949	540,944	49,995	10%	620,307	516,245
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MEMBER WELLNESS PROGRAM

Cost Center FY27 FTE 1.81
MWP FY26 FTE 1.48

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

40205	DIVERSION	9,000	6,000	(3,000)	-33%	2,500	4,250
TOTAL REVENUE		9,000	6,000	(3,000)	-33%	2,500	4,250

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	1,200	1,200	-	0%	125	52
50110	STAFF CONFERENCE & TRAINING	5,500	2,200	(3,300)	-60%	2,654	1,287
50120	STAFF MEMBERSHIP DUES	500	875	375	75%	689	611
50130	SUBSCRIPTIONS	1,400	1,400	-	0%	1,324	994
54715	MEMBER WELL-BEING TASK FORCE	4,500	-	(4,500)	-100%	2,542	1,850
TOTAL DIRECT EXPENSES		13,100	5,675	(7,425)	-57%	7,335	4,795

INDIRECT EXPENSES:

51199	SALARY EXPENSE	149,311	172,241	22,931	15%	145,333	108,698
51299	BENEFITS EXPENSE	42,656	72,376	29,720	70%	45,285	33,385
51900	OTHER INDIRECT EXPENSE	50,963	58,934	7,971	16%	34,861	32,468
TOTAL INDIRECT EXPENSES:		242,930	303,552	60,622	25%	225,480	174,551

TOTAL ALL EXPENSES:		256,030	309,227	53,197	21%	232,815	179,346
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NET INCOME (LOSS):		(247,030)	(303,227)	(56,197)	23%	(230,315)	(175,096)
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MEMBER SERVICES & ENGAGEMENT			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE	2.45	FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
MSE	FY26 FTE	2.45						
REVENUE:								
	40900	ROYALTIES	10,800	14,400	3,600	33%	15,600	9,600
	41450	SPONSORSHIPS	2,500	-	(2,500)	-100%	2,600	2,000
	41800	SEMINAR REGISTRATIONS	2,000	-	(2,000)	-100%	1,080	720
TOTAL REVENUE			15,300	14,400	(900)	-6%	19,280	12,320
DIRECT EXPENSES:								
	50070	PRINTING & COPYING	1,600	1,600	-	0%	1,442	1,502
	50085	NEW MEMBER LIAISON SECTION PROGRAM	1,300	1,300	-	0%	585	565
	50095	CLE COMPS	-	-	-		390	-
	50100	STAFF TRAVEL/PARKING	3,500	5,000	1,500	43%	3,158	496
	50110	STAFF CONFERENCE & TRAINING	2,700	2,700	-	0%	1,850	(25)
	50120	STAFF MEMBERSHIP DUES	1,020	1,020	-	0%	390	195
	50130	SUBSCRIPTIONS	400	1,200	800	200%	350	398
	54391	LAW LIBRARY DESKBOOK ACCESS	10,000	-	(10,000)	-100%	9,311	-
	54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,532	346
	55266	NEW MEMBER OUTREACH EVENTS	5,000	18,500	13,500	270%	4,807	1,973
	55270	WASHINGTON NEW MEMBERS COMMITTEE	15,000	30,500	15,500	103%	5,587	8,832
	55970	MEMBER ENGAGEMENT COUNCIL	500	500	-	0%	-	137
	55981	SMALL TOWN AND RURAL COUNCIL OUTREACH AND ACTIVITIES	70,000	55,000	(15,000)	-21%	61,910	55,838
	55980	SMALL TOWN AND RURAL COUNCIL	7,500	7,500	-	0%	1,586	1,197
	57460	LAW SCHOOL OUTREACH	500	500	-	0%	-	66
	58175	AWARDS	1,000	1,000	-	0%	-	72
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	200	17
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	4,000	4,000		-	-
TOTAL DIRECT EXPENSES			125,020	135,320	10,300	8%	93,098	71,609
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	165,619	176,148	10,529	6%	152,229	131,823
	51299	BENEFITS EXPENSE	59,059	77,978	18,919	32%	60,478	47,468
	51900	OTHER INDIRECT EXPENSE	84,365	79,773	(4,592)	-5%	57,870	53,547
TOTAL INDIRECT EXPENSES:			309,043	333,899	24,856	8%	270,577	232,837
TOTAL ALL EXPENSES:			434,063	469,219	35,156	8%	363,674	304,446
NET INCOME (LOSS):			(418,763)	(454,819)	(36,056)	9%	(344,394)	(292,126)

			Washington State Bar Association					
			Budget Comparison					
MINI CLE			FY2026	FY2027	FY26 vs. FY27	% Change	FY2025	FY2026
Cost Center	FY27 FTE	0.96	Budget	Budget	Comparison		Actuals	Actuals
MINI	FY26 FTE	0.96						YTD
REVENUE:								
TOTAL REVENUE			-	-	-		-	-
DIRECT EXPENSES:								
TOTAL DIRECT EXPENSES			-	-	-		-	-
INDIRECT EXPENSES:								
51199	SALARY EXPENSE		76,520	80,222	3,702	5%	72,060	58,284
51299	BENEFITS EXPENSE		24,764	24,363	(401)	-2%	25,111	19,764
51900	OTHER INDIRECT EXPENSE		33,057	31,258	(1,799)	-5%	21,614	21,043
TOTAL INDIRECT EXPENSES:			134,341	135,842	1,501	1%	118,786	99,091
NET INCOME (LOSS):			(134,341)	(135,842)	(1,501)	1%	(118,786)	(99,091)

NEW MEMBER EDUCATION

Cost Center	FY27 FTE	0.87
NME	FY26 FTE	0.87

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

40300	DONATIONS & GRANTS	-	-	-		15	-
40950	NME PRODUCT SALES	120,000	100,000	(20,000)	-17%	139,406	104,375
41800	SEMINAR REGISTRATIONS	10,000	7,000	(3,000)	-30%	19,458	7,612
47100	TRIAL ADVOCACY PROGRAM	12,000	13,000	1,000	8%	13,369	13,805
TOTAL REVENUE		142,000	120,000	(22,000)	-15%	172,247	125,792

DIRECT EXPENSES:

55265	SPEAKERS & PROGRAM DEVELOPMENT	500	500	-	0%	106	-
57320	TRIAL ADVOCACY EXPENSES	3,200	3,500	300	9%	2,432	2,473
TOTAL DIRECT EXPENSES		3,700	4,000	300	8%	2,538	2,473

INDIRECT EXPENSES:

51199	SALARY EXPENSE	66,306	69,455	3,149	5%	63,527	51,036
51299	BENEFITS EXPENSE	22,014	22,717	703	3%	22,597	17,582
51900	OTHER INDIRECT EXPENSE	29,958	28,328	(1,631)	-5%	19,871	18,895
TOTAL INDIRECT EXPENSES:		118,278	120,500	2,221	2%	105,995	87,513

TOTAL ALL EXPENSES:		121,978	124,500	2,521	2%	108,533	89,986
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NET INCOME (LOSS):		20,022	(4,500)	(24,521)	-122%	63,714	35,806
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OFFICE OF THE EXECUTIVE DIRECTOR

Cost Center	FY27 FTE	5.18
OED	FY26 FTE	4.23

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	2,000	2,400	400	20%	2,299	1,782
50110	STAFF CONFERENCE & TRAINING	13,300	14,300	1,000	8%	14,556	11,231
50120	STAFF MEMBERSHIP DUES	1,335	1,225	(110)	-8%	1,120	1,120
52125	LEADERSHIP TRAINING	20,000	15,000	(5,000)	-25%	11,951	15,959
52585	WASHINGTON LEADERSHIP INSTITUTE	100,000	100,000	-	0%	100,000	100,000
52840	ED TRAVEL & OUTREACH	6,000	6,000	-	0%	4,883	3,574
TOTAL DIRECT EXPENSES		142,635	138,925	(3,710)	-3%	134,809	133,665

INDIRECT EXPENSES:

51199	SALARY EXPENSE	643,856	753,609	109,753	17%	611,429	499,185
51299	BENEFITS EXPENSE	142,505	191,558	49,053	34%	161,753	118,594
51900	OTHER INDIRECT EXPENSE	145,659	168,663	23,004	16%	99,941	92,529
TOTAL INDIRECT EXPENSES:		932,020	1,113,830	181,810	20%	873,123	710,309

TOTAL ALL EXPENSES:	1,074,655	1,252,755	178,100	17%	1,007,932	843,975
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NET INCOME (LOSS):	(1,074,655)	(1,252,755)	(178,100)	17%	(1,007,932)	(843,975)
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OFFICE OF GENERAL COUNSEL

Cost Center

OGC

FY27 FTE

6.4625

FY26 FTE

6.12

Washington State Bar Association**Budget Comparison****FY2026
Budget****FY2027
Budget****FY26 vs. FY27
Comparison****% Change****FY2025
Actuals****FY2026
Actuals
YTD****REVENUE:**

40210	RECORDS REQUEST FEES	-	-	-		270	-
44350	RECOVERY OF DISCIPLINE COSTS	-	-	-		-	1,000
TOTAL REVENUE		-	-	-		270	1,000

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	3,500	8,000	4,500	129%	3,799	2,669
50110	STAFF CONFERENCE & TRAINING	10,250	8,050	(2,200)	-21%	363	5,705
50120	STAFF MEMBERSHIP DUES	2,500	2,500	-	0%	1,625	2,004
50140	SUPPLIES	-	150	150		104	-
52240	DISABILITY ACCOMMODATIONS	2,500	2,500	-	0%	1,161	495
54310	COURT REPORTERS	-	-	-		(179)	-
54360	LITIGATION EXPENSES	1,000	500	(500)	-50%	287	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
55615	WILLS	1,000	1,000	-	0%	-	-
55620	CUSTODIANSHIP	5,000	2,500	(2,500)	-50%	201	301
TOTAL DIRECT EXPENSES		26,750	26,200	(550)	-2%	7,362	11,173

INDIRECT EXPENSES:

51199	SALARY EXPENSE	718,300	772,271	53,972	8%	678,051	515,317
51299	BENEFITS EXPENSE	187,732	195,377	7,644	4%	201,611	145,627
51900	OTHER INDIRECT EXPENSE	210,741	210,421	(319)	0%	146,386	133,968
TOTAL INDIRECT EXPENSES:		1,116,772	1,178,069	61,297	5%	1,026,048	794,911

TOTAL ALL EXPENSES:		1,143,522	1,204,269	60,747	5%	1,033,410	806,085
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NET INCOME (LOSS):		(1,143,522)	(1,204,269)	(60,747)	5%	(1,033,140)	(805,085)
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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center	FY27 FTE	1.40
OGCDB	FY26 FTE	1.30

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50110	STAFF CONFERENCE & TRAINING	2,200	250	(1,950)	-89%	-	-
50120	STAFF MEMBERSHIP DUES	100	100	-	0%	-	-
54310	COURT REPORTERS	33,100	35,000	1,900	6%	25,922	37,310
55310	DISCIPLINARY BOARD EXPENSES	3,000	3,000	-	0%	1,548	127
55320	CHIEF HEARING OFFICER	41,200	41,200	-	0%	39,996	29,997
55330	HEARING OFFICER EXPENSES	4,000	2,500	(1,500)	-38%	377	348
55340	HEARING OFFICER TRAINING	1,000	2,500	1,500	150%	-	1,298
55370	APPOINTED COUNSEL	50,645	52,200	1,555	3%	50,400	37,975
55380	DISCIPLINARY SELECTION PANEL	1,000	500	(500)	-50%	-	-

TOTAL DIRECT EXPENSES	136,245	137,250	1,005	1%	118,243	107,054
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	128,774	150,717	21,943	17%	128,615	100,395
51299	BENEFITS EXPENSE	37,003	34,898	(2,105)	-6%	39,935	29,773
51900	OTHER INDIRECT EXPENSE	44,765	45,584	819	2%	30,678	28,479

TOTAL INDIRECT EXPENSES:	210,543	231,200	20,658	10%	199,228	158,647
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TOTAL ALL EXPENSES:	346,788	368,450	21,663	6%	317,472	265,701
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NET INCOME (LOSS):	(346,788)	(368,450)	(21,663)	6%	(317,472)	(265,701)
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PRACTICE OF LAW BOARD
Cost Center **FY27 FTE** **0.525**
PLB **FY26 FTE** **0.55**

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	200	200	-	0%	-	196
55510	PRACTICE OF LAW BOARD	16,000	3,000	(13,000)	-81%	740	1,758
TOTAL DIRECT EXPENSES		16,200	3,200	(13,000)	-80%	740	1,954

INDIRECT EXPENSES:

51199	SALARY EXPENSE	63,145	78,102	14,958	24%	42,930	47,244
51299	BENEFITS EXPENSE	16,771	20,804	4,033	24%	13,655	13,019
51900	OTHER INDIRECT EXPENSE	18,939	17,094	(1,845)	-10%	10,644	12,074
TOTAL INDIRECT EXPENSES:		98,855	116,000	17,146	17%	67,229	72,336

TOTAL ALL EXPENSES:	115,055	119,200	4,146	4%	67,969	74,290
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NET INCOME (LOSS):	(115,055)	(119,200)	(4,146)	4%	(67,969)	(74,290)
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			Washington State Bar Association Budget Comparison					
			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
PRACTICE MANAGEMENT ASSISTANCE								
Cost Center	FY27 FTE	1.28						
PMA	FY26 FTE	0.95						
REVENUE:								
	40900	ROYALTIES	62,000	66,000	4,000	6%	68,618	68,634
	TOTAL REVENUE		62,000	66,000	4,000	6%	68,618	68,634
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	2,500	1,500	(1,000)	-40%	265	906
	50110	STAFF CONFERENCE & TRAINING	2,400	2,500	100	4%	3,003	1,469
	50120	STAFF MEMBERSHIP DUES	295	295	-	0%	195	295
	50130	SUBSCRIPTIONS	-	500	500		-	-
	54645	LEGAL TECH TASK FORCE	3,500	-	(3,500)	-100%	2,750	-
	55250	VLEX FASTCASE	87,000	90,000	3,000	3%	84,568	87,812
	TOTAL DIRECT EXPENSES		95,695	94,795	(900)	-1%	90,781	90,482
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	92,930	112,419	19,490	21%	91,575	68,575
	51299	BENEFITS EXPENSE	26,882	33,211	6,329	24%	28,732	21,230
	51900	OTHER INDIRECT EXPENSE	32,713	41,677	8,964	27%	22,311	20,737
	TOTAL INDIRECT EXPENSES:		152,525	187,307	34,782	23%	142,618	110,541
	TOTAL ALL EXPENSES:		248,220	282,102	33,882	14%	233,399	201,023
	NET INCOME (LOSS):		(186,220)	(216,102)	(29,882)	16%	(164,781)	(132,390)

PROFESSIONAL RESPONSIBILITY PROGRAM

Cost Center FY27 FTE 1.80
PRP FY26 FTE 1.08

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	4,000	3,500	(500)	-13%	1,083	1,432
50110	STAFF CONFERENCE & TRAINING	2,400	2,200	(200)	-8%	2,347	-
50120	STAFF MEMBERSHIP DUES	590	690	100	17%	590	590
55610	CPE COMMITTEE	1,000	1,000	-	0%	286	753
TOTAL DIRECT EXPENSES		7,990	7,390	(600)	-8%	4,305	2,775

INDIRECT EXPENSES:

		-					
51199	SALARY EXPENSE	143,536	179,064	35,528	25%	142,101	106,935
51299	BENEFITS EXPENSE	36,061	76,669	40,608	113%	39,029	28,085
51900	OTHER INDIRECT EXPENSE	37,190	58,609	21,419	58%	25,449	23,533
TOTAL INDIRECT EXPENSES:		216,787	314,342	97,556	45%	206,580	158,553

TOTAL ALL EXPENSES:	224,777	321,732	96,956	43%	210,885	161,328
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NET INCOME (LOSS):	(224,777)	(321,732)	(96,956)	43%	(210,885)	(161,328)
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PUBLIC SERVICE PROGRAMS

Cost Center	FY27 FTE	2.13
PSP	FY26 FTE	2.10

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

40300	DONATIONS & GRANTS	132,635	118,317	(14,318)	-11%	134,832	132,639
TOTAL REVENUE		132,635	118,317	(14,318)	-11%	134,832	132,639

DIRECT EXPENSES:

50037	MODERATE MEANS	-	-	-		250,352	(5,178)
50100	STAFF TRAVEL/PARKING	2,000	1,700	(300)	-15%	445	66
50110	STAFF CONFERENCE & TRAINING	3,200	2,500	(700)	-22%	1,654	669
52110	PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	9,000	5,500	157%	2,361	2,851
54130	PRO BONO PROMOTION	4,000	500	(3,500)	-88%	2,127	-
TOTAL DIRECT EXPENSES		12,700	13,700	1,000	8%	256,939	(1,592)

INDIRECT EXPENSES:

51199	SALARY EXPENSE	187,614	193,131	5,517	3%	136,510	128,869
51299	BENEFITS EXPENSE	50,197	60,347	10,150	20%	45,949	41,960
51900	OTHER INDIRECT EXPENSE	72,313	69,354	(2,959)	-4%	38,347	42,902
TOTAL INDIRECT EXPENSES:		310,124	322,832	12,708	4%	220,806	213,731
TOTAL ALL EXPENSES:		322,824	336,532	13,708	4%	477,745	212,139
NET INCOME (LOSS):		(190,189)	(218,215)	(28,026)	15%	(342,913)	(79,500)

PUBLICATION & DESIGN SERVICES
Cost Center FY27 FTE 0.89
PUB FY26 FTE 0.89

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50130	SUBSCRIPTIONS	200	200	-	0%	88	-
54026	IMAGE LIBRARY	4,800	4,800	-	0%	4,756	4,756
TOTAL DIRECT EXPENSES		5,000	5,000	-	0%	4,844	4,756

INDIRECT EXPENSES:

51199	SALARY EXPENSE	70,644	73,597	2,953	4%	81,302	54,012
51299	BENEFITS EXPENSE	22,914	28,849	5,935	26%	26,149	18,304
51900	OTHER INDIRECT EXPENSE	30,647	28,979	(1,668)	-5%	20,917	19,509
TOTAL INDIRECT EXPENSES:		124,205	131,425	7,220	6%	128,367	91,825

TOTAL ALL EXPENSES:	129,205	136,425	7,220	6%	133,212	96,581
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NET INCOME (LOSS):	(129,205)	(136,425)	(7,220)	6%	(133,212)	(96,581)
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REGULATORY SERVICES FTE

Cost Center	FY27 FTE	2.10
RSD FTE	FY26 FTE	2.00

Washington State Bar Association					
Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD

REVENUE:							
TOTAL REVENUE							
		-	-	-	-	-	-
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	600	600	-	0%	864	216
50110	STAFF CONFERENCE & TRAINING	11,500	13,800	2,300	20%	2,172	834
50120	STAFF MEMBERSHIP DUES	490	490	-	0%	490	490
TOTAL DIRECT EXPENSES		12,590	14,890	2,300	18%	3,526	1,540
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	288,255	292,306	4,050	1%	300,342	210,361
51299	BENEFITS EXPENSE	68,347	79,092	10,745	16%	81,381	52,951
51900	OTHER INDIRECT EXPENSE	68,870	68,377	(493)	-1%	52,644	43,656
TOTAL INDIRECT EXPENSES:		425,472	439,774	14,303	3%	434,368	306,969
TOTAL ALL EXPENSES:		438,062	454,664	16,603	4%	437,894	308,509
NET INCOME (LOSS):		(438,062)	(454,664)	(16,603)	4%	(437,894)	(308,509)

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REGULATORY REFORM

Cost Center	FY27 FTE	0.25
RR	FY26 FTE	0.85

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	25,000	35,000	10,000	40%	14,311	8,828
50185	MEETING EXPENSE	2,000	-	(2,000)	-100%	2,098	-
52691	OUTREACH EXPENSES	10,000	10,000	-	0%	-	-
53282	SOFTWARE HOSTING	20,000	-	(20,000)	-100%	-	-
TOTAL DIRECT EXPENSES		57,000	45,000	(12,000)	-21%	16,409	8,828

INDIRECT EXPENSES:

51199	SALARY EXPENSE	110,346	37,247	(73,099)	-66%	155,273	86,186
51299	BENEFITS EXPENSE	27,639	9,370	(18,269)	-66%	43,259	21,994
51900	OTHER INDIRECT EXPENSE	29,270	8,140	(21,129)	-72%	28,992	18,553
TOTAL INDIRECT EXPENSES:		167,255	54,756	(112,498)	-67%	227,523	126,733

TOTAL ALL EXPENSES:	224,255	99,756	(124,498)	-56%	243,933	135,561
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NET INCOME (LOSS):	(224,255)	(99,756)	124,498	-56%	(243,933)	(135,561)
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Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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SECTIONS ADMINISTRATION

Cost Center	FY27 FTE	2.53
SECT	FY26 FTE	2.53

REVENUE:

48010	REIMBURSEMENTS FROM SECTIONS	275,000	275,000	-	0%	276,103	395,034
TOTAL REVENUE		275,000	275,000	-	0%	276,103	395,034

DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	1,900	2,000	100	5%	60	336
50120	STAFF MEMBERSHIP DUES	-	-	-		60	-
52540	SECTION/COMMITTEE CHAIR MTGS	500	400	(100)	-20%	89	148
TOTAL DIRECT EXPENSES		2,400	2,400	-	0%	209	484

INDIRECT EXPENSES:

51199	SALARY EXPENSE	174,309	180,803	6,494	4%	164,849	134,458
51299	BENEFITS EXPENSE	61,514	91,308	29,793	48%	64,054	49,144
51900	OTHER INDIRECT EXPENSE	87,120	82,378	(4,742)	-5%	60,273	55,388
TOTAL INDIRECT EXPENSES:		322,943	354,488	31,545	10%	289,176	238,990
TOTAL ALL EXPENSES:		325,343	356,888	31,545	10%	289,385	239,474
NET INCOME (LOSS):		(50,343)	(81,888)	(31,545)	63%	(13,283)	155,560

TECHNOLOGY

Cost Center
TECH

FY27 FTE **5.00**
FY26 FTE **5.00**

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	1,019,797	960,000	(59,797)	-6%	318,690	561,659
50100	STAFF TRAVEL/PARKING	1,000	1,000	-	0%	1,341	301
50110	STAFF CONFERENCE & TRAINING	6,000	3,000	(3,000)	-50%	1,091	-
50120	STAFF MEMBERSHIP DUES	410	300	(110)	-27%	-	-
50160	TELEPHONE	90,000	95,000	5,000	6%	91,817	67,400
55911	CLOUD INFRASTRUCTURE	130,000	130,000	-	0%	66,849	42,273
56100	COMPUTER HARDWARE	65,000	80,000	15,000	23%	66,055	44,862
56150	COMPUTER SOFTWARE	518,000	476,000	(42,000)	-8%	362,082	296,324
56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	41,848	16,380
56230	SOFTWARE MAINT & LICENSING	470,000	450,000	(20,000)	-4%	362,502	426,325
56550	THIRD PARTY SERVICES	177,600	180,000	2,400	1%	97,718	115,051
56900	TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(2,425,300)	102,507	-4%	(1,409,992)	(1,570,573)

TOTAL DIRECT EXPENSES	-	-	-	(0)	(0)
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	629,276	620,846	(8,431)	-1%	1,431,745	526,879
51299	BENEFITS EXPENSE	158,341	170,302	11,961	8%	373,331	136,204
51955	CAPITAL LABOR & OVERHEAD	-	-	-		(104,685)	(23,920)
51900	OTHER INDIRECT EXPENSE	172,174	162,802	(9,372)	-5%	284,119	109,242

TOTAL INDIRECT EXPENSES:	959,791	953,950	(5,842)	-1%	1,984,511	748,405
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TOTAL ALL EXPENSES:	959,791	953,950	(5,842)	-1%	1,984,511	748,405
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NET INCOME (LOSS):	(959,791)	(953,950)	5,842	-1%	(1,984,511)	(748,405)
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VOLUNTEER ENGAGEMENT

Cost Center FY27 FTE 1.70
VE FY26 FTE 1.70

Washington State Bar Association
Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50060	POSTAGE	600	600	-	0%	468	-
50110	STAFF CONFERENCE & TRAINING	4,500	2,000	(2,500)	-56%	3,554	2,953
50120	STAFF MEMBERSHIP DUES	385	500	115	30%	300	424
50130	SUBSCRIPTIONS	816	817	1	0%	881	744
52520	ABA DELEGATES	18,000	16,000	(2,000)	-11%	12,947	6,876
52521	VOLUNTEER RECOGNITION	2,000	2,000	-	0%	39	2,030
52522	WSBA REPRESENTATIVE	-	500	500		-	-
57450	REGULATORY SCHOOL	10,000	6,000	(4,000)	-40%	7,767	5,967
TOTAL DIRECT EXPENSES		36,301	28,417	(7,884)	-22%	25,956	18,995

INDIRECT EXPENSES:

51199	SALARY EXPENSE	149,220	156,097	6,877	5%	116,711	111,799
51299	BENEFITS EXPENSE	45,777	50,611	4,834	11%	40,443	36,376
51900	OTHER INDIRECT EXPENSE	58,539	55,353	(3,186)	-5%	34,541	37,107
TOTAL INDIRECT EXPENSES:		253,536	262,061	8,525	3%	191,695	185,282

TOTAL ALL EXPENSES:	289,837	290,478	641	0%	217,651	204,277
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NET INCOME (LOSS):	(289,837)	(290,478)	(641)	0%	(217,651)	(204,277)
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CLE - PRODUCTS			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE	1.29	FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
CLEP	FY26 FTE	1.29						
REVENUE:								
	41000	SHIPPING & HANDLING	210	-	(210)	-100%	117	36
	43200	COURSEBOOK SALES	3,500	3,500	-	0%	980	325
	43400	DIGITAL VIDEO SALES	875,000	900,000	25,000	3%	877,630	622,481
	TOTAL REVENUE		878,710	903,500	24,790	3%	878,727	622,842
DIRECT EXPENSES:								
	50034	IT EXPENSE DUE TO GF	179	-	(179)	-100%	-	89
	50120	STAFF MEMBERSHIP DUES	300	250	(50)	-17%	-	218
	52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	149
	53220	COST OF SALES - COURSEBOOKS	300	-	(300)	-100%	69	27
	53260	OBSOLETE INVENTORY	-	-	-		-	-
	53255	CLE-EQUIP-DEPRECIATION	-	-	-		2,039	-
	53285	ONLINE PRODUCT HOSTING EXPENSES	54,000	30,000	(24,000)	-44%	47,861	17,867
	53330	POSTAGE & DELIVRY-COURSEBOOKS	200	-	(200)	-100%	59	28
	TOTAL DIRECT EXPENSES		56,979	32,250	(24,729)	-43%	50,028	18,378
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	99,556	103,642	4,087	4%	103,349	80,767
	51299	BENEFITS EXPENSE	32,846	47,109	14,263	43%	35,415	27,034
	51900	OTHER INDIRECT EXPENSE	37,620	42,003	4,382	12%	30,230	24,748
	51936	FACILITY RESERVE REBATE	-	-	-		(1,532)	-
	TOTAL INDIRECT EXPENSES:		170,023	192,754	22,731	13%	167,462	132,549
TOTAL ALL EXPENSES:			227,002	225,004	(1,998)	-1%	217,491	150,927
NET INCOME (LOSS):			651,708	678,496	26,788	4%	661,236	471,915

			Washington State Bar Association					
			Budget Comparison					
			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
CLE - SEMINARS								
Cost Center	FY27 FTE	6.37						
CLES	FY26 FTE	6.66						
REVENUE:								
	41800	SEMINAR REGISTRATIONS	730,535	666,890	(63,645)	-9%	543,543	348,196
	41825	SEMINAR REVENUE-OTHER	32,500	35,500	3,000	9%	27,915	29,000
	41850	SEMINAR SPLITS W/ CLE	(150,000)	(135,000)	15,000	-10%	(100,979)	-
TOTAL REVENUE			613,035	567,390	(45,645)	-7%	470,479	377,196
DIRECT EXPENSES:								
	50034	IT EXPENSE DUE TO GF	924	-	(924)	-100%	-	466
	50100	STAFF TRAVEL/PARKING	16,500	20,215	3,715	23%	10,336	6,822
	50110	STAFF CONFERENCE & TRAINING	3,700	2,200	(1,500)	-41%	-	-
	50120	STAFF MEMBERSHIP DUES	1,200	1,000	(200)	-17%	-	873
	50130	SUBSCRIPTIONS	1,300	800	(500)	-38%	-	796
	50140	SUPPLIES	1,000	1,000	-	0%	236	455
	52240	DISABILITY ACCOMMODATIONS	5,000	5,000	-	0%	-	2,063
	53610	COURSEBOOK PRODUCTION	150	150	-	0%	-	-
	53640	ACCREDITATION FEES	2,500	2,250	(250)	-10%	1,752	1,874
	53690	FACILITIES	175,000	189,900	14,900	9%	164,373	91,195
	53700	SPEAKERS & PROGRAM DEVELOP	45,700	49,200	3,500	8%	25,859	21,400
	53730	HONORARIUM	3,000	3,000	-	0%	-	-
	53740	CLE SEMINAR COMMITTEE	200	-	(200)	-100%	-	-
TOTAL DIRECT EXPENSES			256,174	274,715	18,541	7%	202,557	125,942
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	514,912	517,956	3,045	1%	503,823	395,041
	51299	BENEFITS EXPENSE	169,646	170,935	1,289	1%	179,815	135,675
	51900	OTHER INDIRECT EXPENSE	194,227	207,409	13,183	7%	158,619	128,091
	51936	FACILITY RESERVE REBATE	-	-			(7,969)	-
TOTAL INDIRECT EXPENSES:			878,784	896,301	17,516	2%	834,288	658,807
TOTAL ALL EXPENSES:			1,134,958	1,171,016	36,057	3%	1,036,844	784,749
NET INCOME (LOSS):			(521,923)	(603,626)	(81,702)	16%	(566,365)	(407,553)

			Washington State Bar Association Budget Comparison					
			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
DESKBOOKS								
Cost Center	FY27 FTE	1.75						
DESK	FY26 FTE	1.75						
REVENUE:								
	43100	DESKBOOK SALES	5,120	10,000	4,880	95%	14,722	6,395
	43450	SECTION PUBLICATION SALES	-	-	-		90	105
	43455	LEXIS/NEXIS ROYALTIES	75,000	96,000	21,000	28%	67,020	33,430
	43525	CASEMAKER ROYALTIES	25,000	40,000	15,000	60%	38,162	21,659
	TOTAL REVENUE		105,120	146,000	40,880	39%	119,994	61,589
DIRECT EXPENSES:								
	50110	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	678	1,914
	50120	STAFF MEMBERSHIP DUES	330	558	228	69%	285	218
	50130	SUBSCRIPTIONS	50	50	-	0%	-	-
	53210	COST OF SALES - DESKBOOKS	2,800	-	(2,800)	-100%	2,453	3,150
	53225	COST OF SALES - SECTION PUBLIC	-	-	-		(74)	-
	53260	OBSOLETE INVENTORY	118,700	-	(118,700)	-100%	48,248	65,597
	53270	DESKBOOK ROYALTIES	-	-	-		-	193
	53320	POSTAGE & DELIVRY-COURSEBOOKS	300	300	-	0%	-	21
	TOTAL DIRECT EXPENSES		124,380	3,108	(121,272)	-98%	51,589	71,094
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	145,047	152,346	7,300	5%	180,204	111,036
	51299	BENEFITS EXPENSE	45,925	51,148	5,223	11%	52,319	36,519
	51900	OTHER INDIRECT EXPENSE	51,036	56,981	5,945	12%	41,485	33,722
	TOTAL INDIRECT EXPENSES:		242,008	260,475	18,467	8%	274,008	181,278
	TOTAL ALL EXPENSES:		366,387	263,583	(102,805)	-28%	325,596	252,371
	NET INCOME (LOSS):		(261,267)	(117,583)	143,685	-55%	(205,602)	(190,782)

CLIENT PROTECTION FUND			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY27 FTE	1.23	FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
CPF	FY26 FTE	1.23						
REVENUE:								
	40300	DONATIONS & GRANTS	-	-	-		2,000	7,039
	40500	INTEREST - INVESTMENTS	200,000	145,000	(55,000)	-28%	220,403	150,530
	44820	CPF RESTITUTION	10,000	10,000	-	0%	20,766	5,622
	44840	CPF MEMBER ASSESSMENTS	735,480	-	(735,480)	-100%	732,050	731,800
TOTAL REVENUE			945,480	155,000	(790,480)	-84%	975,219	894,991
DIRECT EXPENSES:								
	50020	BANK FEES	500	500	-	0%	(3,317)	(224)
	50110	STAFF CONFERENCE & TRAINING	4,400	4,400	-	0%	-	1,519
	50120	STAFF MEMBERSHIP DUES	200	200	-	0%	200	200
	54400	TRANSLATION SERVICES	-	5,000	5,000		-	-
	54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	249,483	45,050
	54820	CPF BOARD	2,000	1,500	(500)	-25%	553	933
TOTAL DIRECT EXPENSES			507,100	511,600	4,500	1%	246,919	47,478
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	117,501	116,408	(1,093)	-1%	116,232	88,560
	51299	BENEFITS EXPENSE	34,425	42,548	8,124	24%	36,854	27,390
	51900	OTHER INDIRECT EXPENSE	42,355	40,049	(2,306)	-5%	28,935	26,909
	51936	FACILITY RESERVE REBATE	-	-			(1,461)	-
TOTAL INDIRECT EXPENSES:			194,280	199,005	4,725	2.4%	180,560	142,859
TOTAL ALL EXPENSES:			701,380	710,605	9,225	1%	427,479	190,337
NET INCOME (LOSS):			244,100	(555,605)	(799,705)	-328%	547,740	704,653

Section 3

All Sections
Cost Center
SECTOPS

Washington State Bar Association

FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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REVENUE:							
48200	SECTION DUES	341,573	363,034	21,461	6%	435,406	492,485
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	109,570	85,393	(24,177)	-22%	(2,543)	144,288
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		-	-
40500	INTEREST INCOME	-	-	-		91,075	-
40800	PUBLICATIONS REVENUE	1,250	1,250	-	0%	2,798	322
	OTHER	43,073	33,174	(9,899)	-23%	50,969	32,640
	SEMINAR PROFIT SHARE	157,850	86,870	(70,980)	-45%	126,047	1,498
TOTAL REVENUE		653,316	569,721	(83,595)	-13%	703,753	671,233
DIRECT EXPENSES:							
	DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	882,180	71,598	9%	386,784	323,109
	REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,539	271,083	(9,457)	-3%	276,103	395,034
TOTAL DIRECT EXPENSES		1,091,121	1,153,263	62,141	6%	662,887	718,144
NET INCOME (LOSS):		(437,806)	(583,542)	(145,736)	33%	40,866	(46,911)

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD		
SACPU		ANTITRUST, CONSUMER PROTECTION & UNFAIR BUSINESS PRACTICES SECTION							
REVENUE:		40500	INTEREST - INVESTMENTS	-	-	-	2,873	-	
		41805	MINI-CLE REVENUE	240	240	-	0%	195	2,678
		48200	SECTION DUES REVENUE	3,656	4,125	469	13%	5,400	5,525
		48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,153	914	(239)	-21%	(114)	1,762
			TOTAL SECTION DUES REVENUE	4,809	5,039	230	5%	5,286	7,287
			TOTAL REVENUE	5,049	5,279	230	5%	8,354	9,965
DIRECT EXPENSES:		58300	EXECUTIVE COMMITTEE EXPENSES	750	750	-	0%	-	-
		58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
		58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
		58400	PER MEMBER CHARGE	2,742	3,094	352	13%	3,985	4,144
		58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	851	686	(165)	-19%	(80)	1,302
			TOTAL PER MEMBER CHARGE	3,593	3,779	186	5%	3,905	5,445
		58450	RECEPTION/FORUM EXPENSE	690	690	-	0%	-	1,500
		58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	6,000	-	0%	-	-
		58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	452	500
		58620	MINI-CLE EXPENSE	2,000	2,000	-	0%	12	368
		58625	SEMINAR EXPENSE - SECTIONS	13,000	13,000	-	0%	-	4,594
			TOTAL DIRECT EXPENSES	27,633	27,819	186	1%	4,368	12,407
			NET INCOME (LOSS):	(22,584)	(22,540)	44	0%	3,985	(2,443)
			NEW FUND BALANCE:	47,046	24,505	(22,540)	-48%	69,630	67,187

Washington State Bar Association
Section Budget Comparison

FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
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SADM ADMINISTRATIVE LAW SECTION
REVENUE:

40500	INTEREST - INVESTMENTS	-	-	-		2,253	-
40800	PUBLICATIONS REVENUE	1,250	1,250	-	0%	2,798	322
41805	MINI-CLE REVENUE	3,750	3,310	(440)	-12%	3,310	2,895
48200	SECTION DUES REVENUE	5,175	5,558	383	7%	7,050	7,699
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,763	1,294	(469)	-27%	1	2,350
	TOTAL SECTION DUES REVENUE	6,938	6,851	(86)	-19%	7,051	10,049
	TOTAL REVENUE	11,938	11,411	(526)	-4%	15,413	13,266

DIRECT EXPENSES:

58175	AWARDS	200	225	25	13%	-	158
58325	LDSHIP/PROF DEVELOP/RETREATS	13,500	14,000	500	4%	-	10,373
58350	MEMBERSHIP & RECRUITING EXP	500	-	(500)	-100%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	1,200	3,000	1,800	150%	-	1,712
58400	PER MEMBER CHARGE	3,234	3,473	239	7%	4,336	4,819
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,084	809	(276)	-25%	5	1,447
	TOTAL PER MEMBER CHARGE	4,319	4,282	(36)	-1%	4,341	6,266
58450	RECEPTION/FORUM EXPENSE	2,700	2,700	-	0%	185	513
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	10,000	5,000	100%	-	10,000
58620	MINI-CLE EXPENSE	1,100	500	(600)	-55%	244	348
	TOTAL DIRECT EXPENSES	28,519	34,707	6,189	22%	4,770	29,370

NET INCOME (LOSS):	(16,581)	(23,296)	(6,715)	40%	10,643	(16,103)
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NEW FUND BALANCE:	41,779	18,483	(23,296)	-56%	58,360	42,257
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Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SANIM	ANIMAL LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		560	-
	41805	MINI-CLE REVENUE	250	-	(250)	-100%	-	-
	48200	SECTION DUES REVENUE	1,406	1,500	94	7%	1,900	2,075
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	494	352	(142)	-29%	3	634
		TOTAL SECTION DUES REVENUE	1,900	1,852	(48)	-3%	1,903	2,709
		TOTAL REVENUE	2,150	1,852	(298)	-14%	2,463	2,709
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	1,055	1,125	70	7%	1,402	1,556
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	364	264	(101)	-28%	4	469
		TOTAL PER MEMBER CHARGE	1,419	1,389	(30)	-2%	1,406	2,025
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	2,000	2,000		-	-
	58620	MINI-CLE EXPENSE	390	390	-	0%	-	-
		TOTAL DIRECT EXPENSES	3,349	5,319	1,970	59%	1,406	2,025
		NET INCOME (LOSS):	(1,199)	(3,467)	(2,268)	189%	1,057	685
		NEW FUND BALANCE:	12,506	9,039	(3,467)	-28%	13,706	14,390

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD	
SBUS REVENUE:	BUSINESS LAW SECTION								
	40500	INTEREST - INVESTMENTS	-	-	-		3,007	-	
	41805	MINI-CLE REVENUE	675	-	(675)	-100%	-	2,295	
	41850	SEMINAR SPLITS W/ CLE	4,000	175	(3,825)	-96%	6,623	-	
	48200	SECTION DUES REVENUE	30,975	29,164	(1,811)	-6%	28,693	40,270	
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,454	7,744	289	4%	155	9,616	
		TOTAL SECTION DUES REVENUE	38,429	36,908	(1,522)	-4%	28,848	49,886	
		TOTAL REVENUE	43,104	37,083	(6,022)	-14%	38,478	52,181	
DIRECT EXPENSES:	58125	ANNUAL OR OTHER MEETING EXPENS	1,500	2,000	500	33%	-	-	
	58175	AWARDS	500	-	(500)	-100%	-	-	
	58300	EXECUTIVE COMMITTEE EXPENSES	10,000	10,000	-	0%	9,048	10,032	
	58325	LDSHIP/PROF DEVELOP/RETREATS	900	-	(900)	-100%	-	-	
	58350	MEMBERSHIP & RECRUITING EXP	5,000	7,900	2,900	58%	7,069	934	
	58375	NEWSLETTER/PUBLICATION EXPENSE	1,000	-	(1,000)	-100%	-	-	
	58400	PER MEMBER CHARGE	16,594	15,623	(970)	-6%	21,181	21,600	
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,502	4,148	(1,354)	-25%	132	7,104	
		TOTAL PER MEMBER CHARGE	22,096	19,772	(2,324)	-11%	21,313	28,704	
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	-	-	
	58500	NEW MEMBER OUTREACH	1,000	-	(1,000)	-100%	-	-	
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-	
	58550	SECTION COMMITTEE EXPENSE	6,000	6,000	-	0%	4,155	6,026	
	58600	SECTION SPECIAL PROJECTS	-	1,000	1,000		-	-	
	58615	LAW SCHOOL OUTREACH	1,000	-	(1,000)	-100%	381	-	
	58620	MINI-CLE EXPENSE	2,000	2,000	-	0%	560	12	
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	-	-	
		TOTAL DIRECT EXPENSES	61,996	59,672	(2,324)	-4%	42,525	45,708	
	NET INCOME (LOSS):			(18,892)	(22,589)	(3,698)	20%	(4,047)	6,473
	NEW FUND BALANCE:			50,594	28,004	(22,589)	16%	68,035	75,958

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SCD	CREDITOR DEBTOR RIGHTS SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	2,343	-
	41850	SEMINAR SPLITS W/ CLE	1,500	1,750	250	1,917	-
	48200	SECTION DUES REVENUE	10,500	10,500	-	14,070	14,455
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,979	2,625	(1,354)	144	4,738
		TOTAL SECTION DUES REVENUE	14,479	13,125	(1,354)	14,214	19,193
		TOTAL REVENUE	15,979	14,875	(1,104)	18,474	19,193
DIRECT EXPENSES:							
	58300	EXECUTIVE COMMITTEE EXPENSES	1,000	3,500	2,500	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	300	-	(300)	-	-
	58400	PER MEMBER CHARGE	5,625	5,625	-	7,417	7,744
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,098	1,406	(691)	102	2,506
		TOTAL PER MEMBER CHARGE	7,723	7,031	(691)	7,519	10,250
	58525	SCHOLARSHIPS/DONATIONS/GRANT	10,000	10,000	-	5,000	10,000
	58625	SEMINAR EXPENSE - SECTIONS	2,000	1,000	(1,000)	-	-
		TOTAL DIRECT EXPENSES	22,023	22,531	509	12,519	20,250
		NET INCOME (LOSS):	(6,044)	(7,656)	(1,612)	5,955	(1,057)
		NEW FUND BALANCE:	52,082	44,426	(7,656)	58,126	57,069

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SCON	CONSTRUCTION LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	-	-	-		3,508	-
41875	SEMINAR SPLITS W/ OTHERS	7,500	7,500	-	0%	13,457	1,498
48200	SECTION DUES REVENUE	8,906	9,094	188	2%	11,775	12,575
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,994	2,227	(767)	-26%	31	3,935
TOTAL SECTION DUES REVENUE		11,900	11,320	(580)	-5%	11,806	16,510
TOTAL REVENUE		19,400	18,820	(580)	-3%	28,771	18,008
DIRECT EXPENSES:							
58125	ANNUAL OR OTHER MEETING EXPENS	1,000	1,000	-	0%	-	-
58175	AWARDS	1,000	-	(1,000)	-100%	183	-
58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	513	448
58315	HONORARIUM	500	500	-	0%	-	133
58325	LDSHIP/PROF DEVELOP/RETREATS	1,500	2,500	1,000	67%	-	1,024
58350	MEMBERSHIP & RECRUITING EXP	500	500	-	0%	46	314
58375	NEWSLETTER/PUBLICATION EXPENSE	1,500	1,500	-	0%	1,063	539
58400	PER MEMBER CHARGE	6,680	6,820	141	2%	8,690	9,431
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,210	1,670	(540)	-24%	33	2,908
TOTAL PER MEMBER CHARGE		8,889	8,490	(399)	-22%	8,723	12,339
58450	RECEPTION/FORUM EXPENSE	8,000.0	8,000	-	0%	2,199	450
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000.0	7,500	2,500	50%	-	-
58600	SECTION SPECIAL PROJECTS	1,000.0	1,000	-	0%	-	-
58620	MINI-CLE EXPENSE	1,000.0	1,000	-	0%	-	-
58625	SEMINAR EXPENSE - SECTIONS	1,500.0	2,500	1,000	67%	-	1,766
TOTAL DIRECT EXPENSES		32,889	35,990	3,101	9%	12,726	17,014
NET INCOME (LOSS):		(13,489)	(17,170)	(3,681)	27%	16,045	994
NEW FUND BALANCE:		77,340	60,170	(17,170)	-22%	90,379	91,824

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SCRIM	CRIMINAL LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		5,091	-
	41850	SEMINAR SPLITS W/ CLE	6,500.00	850	(5,650)	-87%	7,912	-
	48200	SECTION DUES REVENUE	7,672.50	7,313	(360)	-5%	9,870	11,479
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,752.50	1,918	(834)	-30%	102	3,324
		TOTAL SECTION DUES REVENUE	10,425	9,231	(1,194)	-35%	9,972	14,803
		TOTAL REVENUE	16,925	10,081	(6,844)	-40%	22,975	14,803
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	160.00	160	-	0%	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	1,500.00	-	(1,500)	-100%	2,079	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,500.00	1,500	-	0%	744	2,468
	58305	EXECUTIVE COMM EXP - OTHER	1,000.00	-	(1,000)	-100%	-	944
	58325	LDSHIP/PROF DEVELOP/RETREATS	4,000.00	4,000	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000.00	-	(1,000)	-100%	-	-
	58400	PER MEMBER CHARGE	4,795.31	5,484	689	14%	6,070	7,181
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,693.07	1,199	(494)	-29%	71	2,047
		TOTAL PER MEMBER CHARGE	6,488	6,683	195	-15%	6,141	9,228
	58450	RECEPTION/FORUM EXPENSE	2,500.00	-	(2,500)	-100%	-	-
	58500	NEW MEMBER OUTREACH	500.00	500	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	4,000.00	500	(3,500)	-88%	-	-
	58615	LAW SCHOOL OUTREACH	1,500.00	1,500	-	0%	-	-
	58620	MINI-CLE EXPENSE	1,000.00	-	(1,000)	-100%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	7,500.00	500	(7,000)	-93%	-	-
	58675	WEBSITE EXPENSES	500.00	-	(500)	-100%	-	-
		TOTAL DIRECT EXPENSES	33,148	15,343	(17,805)	-54%	8,964	12,640
		NET INCOME (LOSS):	(16,223)	(5,263)	10,961	-68%	14,011	2,163
		NEW FUND BALANCE:	110,631	105,368	(5,263)	-5%	126,854	129,017

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SCRL	CIVIL RIGHTS LAW SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS	-	-	-	-		935	-
41805	MINI-CLE REVENUE	1,020.00	1,020	-	0%		920	880
48200	SECTION DUES REVENUE	3,600.00	4,275	675	19%		4,860	6,289
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,174.22	900	(274)	-23%		(87)	1,591
	TOTAL SECTION DUES REVENUE	4,774	5,175	401	-5%		4,773	7,880
TOTAL REVENUE		5,794	6,195	401	7%		6,628	8,760
DIRECT EXPENSES:								
58175	AWARDS	610.00	610	-	0%		-	-
58315	HONORARIUM	1,000.00	1,000	-	0%		-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500.00	500	-	0%		-	-
58400	PER MEMBER CHARGE	2,250.00	2,672	422	19%		2,989	3,938
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	722.32	563	(160)	-22%		(51)	979
	TOTAL PER MEMBER CHARGE	2,972	3,234	262	-3%		2,937	4,917
58450	RECEPTION/FORUM EXPENSE	5,000.00	5,000	-	0%		-	-
58615	LAW SCHOOL OUTREACH	210.00	210	-	0%		-	-
58620	MINI-CLE EXPENSE	520.00	520	-	0%		360	112
TOTAL DIRECT EXPENSES		10,812	11,074	262	2%		3,297	5,029
NET INCOME (LOSS):		(5,018)	(4,879)	139	-3%		3,331	3,731
NEW FUND BALANCE:		18,660	13,780	(4,879)	-26%		23,678	27,409

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Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SCORP		CORPORATE COUNSEL SECTION					
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	3,268	-
	41805	MINI-CLE REVENUE	10,000	-	(10,000)	6,480	-
	41850	SEMINAR SPLITS W/ CLE	750	3,000	2,250	2,518	-
	41875	SEMINAR SPLITS W/ OTHERS	4,000	-	(4,000)	-	-
	48200	SECTION DUES REVENUE	14,400	22,388	7,988	19,300	20,420
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,438	3,600	(1,838)	155	6,485
		TOTAL SECTION DUES REVENUE	19,838	25,988	6,150	19,455	26,905
		TOTAL REVENUE	34,588	28,988	(5,600)	31,720	26,905
DIRECT EXPENSES:							
	58175	AWARDS	200	200	-	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	-	422
	58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	-	753
	58400	PER MEMBER CHARGE	13,500	13,992	492	17,804	19,144
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,061	3,375	(1,686)	161	5,988
		TOTAL PER MEMBER CHARGE	18,561	17,367	(1,194)	17,965	25,132
	58450	RECEPTION EXPENSE	500	10,000	9,500	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	-	-
	58620	MINI-CLE EXPENSE	10,000	5,000	(5,000)	8,693	-
	58625	SEMINAR EXPENSE - SECTIONS	500	500	-	-	-
		TOTAL DIRECT EXPENSES	36,761	40,067	3,306	26,658	26,307
NET INCOME (LOSS):		(2,173)	(11,080)	(8,906)	410%	5,062	598
NEW FUND BALANCE:		77,288	66,208	(11,080)	-14%	79,461	80,059

Washington State Bar Association
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		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SDR	DISPUTE RESOLUTION SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	2,073	-
	41700	CONFERENCES & INSTITUTES	2,793	4,384	1,591	57%	4,384
	41805	MINI-CLE REVENUE	-	-	-	-	2,135
	48200	SECTION DUES REVENUE	7,691	8,400	709	9%	10,080
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,568	1,923	(645)	-25%	(22)
		TOTAL SECTION DUES REVENUE	10,259	10,323	63	-16%	10,058
		TOTAL REVENUE	13,052	14,707	1,654	13%	16,514
DIRECT EXPENSES:							
	50165	CONFERENCE CALLS	110	110	-	0%	-
	58300	EXECUTIVE COMMITTEE EXPENSES	950	950	-	0%	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	6,500	6,500	-	0%	5,383
	58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	-
	58400	PER MEMBER CHARGE	4,120	4,500	380	9%	5,314
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,354	1,030	(324)	-24%	(6)
		TOTAL PER MEMBER CHARGE	5,474	5,530	56	-15%	5,308
	58525	SCHOLARSHIPS/DONATIONS/GRANT	3,600	3,600	-	0%	1,461
	58600	SECTION SPECIAL PROJECTS	1,500	2,500	1,000	67%	-
	58620	MINI-CLE EXPENSE	660	900	240	36%	112
	58625	SEMINAR EXPENSE - SECTIONS	5,000	7,000	2,000	40%	-
	58675	WEBSITE EXPENSES	250	250	-	0%	-
		TOTAL DIRECT EXPENSES	25,544	28,840	3,296	13%	12,263
		NET INCOME (LOSS):	(12,492)	(14,133)	(1,641)	13%	4,251
		NEW FUND BALANCE:	38,433	24,300	(14,133)	-37%	50,925

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SELD	ELDER LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		5,223	-
	41850	SEMINAR SPLITS W/ CLE	6,800	7,625	825	12%	10,800	-
	48200	SECTION DUES REVENUE	15,724	16,800	1,076	7%	21,630	23,329
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,253	3,931	(1,322)	-25%	(95)	7,178
		TOTAL SECTION DUES REVENUE	20,977	20,731	(246)	-18%	21,535	30,507
		TOTAL REVENUE	27,777	28,356	579	2%	37,558	30,507
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%	-	-
	58326	LEGISLATIVE/LOBBYINC	1,500	1,500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	500	400	400%	-	-
	58400	PER MEMBER CHARGE	8,423	9,000	577	7%	11,402	12,506
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,770	2,106	(664)	-24%	(38)	3,788
		TOTAL PER MEMBER CHARGE	11,193	11,106	(87)	-17%	11,364	16,294
	58450	RECEPTION/FORUM EXPENSE	3,000	3,000	-	0%	22	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	25,000	25,000	-	0%	34,912	18,444
	58600	SECTION SPECIAL PROJECTS	2,500	2,500	-	0%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	6,000	4,500	300%	-	-
		TOTAL DIRECT EXPENSES	51,463	56,276	4,813	9%	46,298	34,738
		NET INCOME (LOSS):	(23,686)	(27,920)	(4,234)	18%	(8,739)	(4,231)
		NEW FUND BALANCE:	94,897	66,977	(27,920)	-29%	118,583	114,352

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SELU	ENVIRONMENTAL & LAND USE LAW SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS	-	-	-			3,378	-
41805	MINI-CLE REVENUE	-	-	-			1,505	3,900
41850	SEMINAR SPLITS W/ CLE	6,150	2,000	(4,150)	-67%		2,872	-
48200	SECTION DUES REVENUE	22,500	23,100	600	3%		29,496	30,000
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,339	5,625	(1,714)	-23%		33	9,843
	TOTAL SECTION DUES REVENUE	29,839	28,725	(1,114)	-21%		29,529	39,843
TOTAL REVENUE		35,989	30,725	(5,264)	-15%		37,284	43,743
DIRECT EXPENSES:								
50165	CONFERENCE CALLS	175	-	(175)	-100%		176	-
58200	BREAKFAST/LUNCH/DINNER MTG EXP	-	1,000	1,000			-	-
58300	EXECUTIVE COMMITTEE EXPENSES	9,500	11,000	1,500	16%		4,804	10,278
58305	EXECUTIVE COMM EXP - OTHER	-	500	500			313	-
58400	PER MEMBER CHARGE	10,547	10,828	281	3%		13,635	14,063
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,373	2,637	(737)	-22%		24	4,553
	TOTAL PER MEMBER CHARGE	13,920	13,465	(456)	-19%		13,659	18,615
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	10,000	5,000	100%		5,000	-
58615	LAW SCHOOL OUTREACH	2,200	3,000	800	36%		1,188	1,417
58620	MINI-CLE EXPENSE	500	500	-	0%		224	224
58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%		-	1,274
58675	WEBSITE EXPENSES	130	130	-	0%		126	-
58750	SEMINAR SCHOLARSHIPS	2,000	4,000	2,000	100%		1,340	2,569
TOTAL DIRECT EXPENSES		34,925	45,095	10,169	29%		26,829	34,376
NET INCOME (LOSS):		1,064	(14,370)	(15,434)	-1451%		10,455	9,367
NEW FUND BALANCE:		85,826	71,456	(14,370)	-17%		84,762	94,128

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SFAM	FAMILY LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		9,893	-
	41850	SEMINAR SPLITS W/ CLE	23,900	15,200	(8,700)	-36%	10,150	-
	48200	SECTION DUES REVENUE	26,250	26,250	-	0%	34,773	39,219
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	8,677	6,563	(2,115)	-24%	81	11,618
		TOTAL SECTION DUES REVENUE	34,927	32,813	(2,115)	-24%	34,854	50,837
		TOTAL REVENUE	58,827	48,013	(10,815)	-18%	54,897	50,837
DIRECT EXPENSES:								
	58125	ANNUAL OR OTHER MEETING EXPENS	8,000	8,000	-	0%	419	-
	58150	ATTENDANCE AT BOG MEETINGS	2,000	2,000	-	0%	754	-
	58175	AWARDS	2,000	2,000	-	0%	1,760	-
	58300	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	1,328	-
	58305	EXECUTIVE COMM EXP - OTHER	40,000	60,000	20,000	50%	50,275	39,026
	58350	MEMBERSHIP & RECRUITING EXP	10,000	10,000	-	0%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	5,000	5,000	-	0%	304	324
	58400	PER MEMBER CHARGE	14,063	14,063	-	0%	18,339	21,019
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,575	3,516	(1,059)	-23%	2	6,114
		TOTAL PER MEMBER CHARGE	18,637	17,578	(1,059)	-23%	18,341	27,132
	58450	RECEPTION/FORUM EXPENSE	2,000	2,000	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	30,000	30,000	-	0%	10,480	5,873
	58620	MINI-CLE EXPENSE	3,000	3,000	-	0%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	2,720	65
		TOTAL DIRECT EXPENSES	127,637	146,578	18,941	15%	86,381	72,421
		NET INCOME (LOSS):	(68,810)	(98,566)	(29,756)	43%	(31,484)	(21,585)
		NEW FUND BALANCE:	148,354	49,788	(98,566)	-66%	217,164	195,579

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Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SHEA	HEALTH LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		3,088	-
	41805	MINI-CLE REVENUE	500	500	-	0%	1,155	540
	41850	SEMINAR SPLITS W/ CLE	-	500	500		702	-
	48200	SECTION DUES REVENUE	8,663	9,113	450	5%	7,880	12,080
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,911	2,166	254	13%	(39)	2,614
		TOTAL SECTION DUES REVENUE	10,574	11,278	704	19%	7,841	14,694
		TOTAL REVENUE	11,074	12,278	1,204	11%	12,786	15,234
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	5,076	-
	58305	EXECUTIVE COMM EXP - OTHER	-	-	-		699	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	10,000	10,000	-	0%	-	8,376
	58375	NEWSLETTER/PUBLICATION EXPENSE	500	500	-	0%	-	-
	58400	PER MEMBER CHARGE	5,414	5,695	281	5%	7,269	7,556
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,763	1,354	(410)	-23%	(42)	2,409
		TOTAL PER MEMBER CHARGE	7,177	7,049	(129)	-18%	7,227	9,965
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	0%	1,250	-
	58615	LAW SCHOOL OUTREACH	3,500	3,500	-	0%	2,050	1,191
	58620	MINI-CLE EXPENSE	400	400	-	0%	284	308
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	32	-
		TOTAL DIRECT EXPENSES	31,077	30,949	(129)	0%	16,619	19,840
NET INCOME (LOSS):								
			(20,004)	(18,671)	1,333	11%	(3,833)	(4,606)
NEW FUND BALANCE:								
			50,777	32,107	(18,671)	11%	70,781	66,175

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SIND	INDIAN LAW SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	3,413	-
	41850	SEMINAR SPLITS W/ CLE	2,000	500	(1,500)	-75%	502
	41875	SEMINAR SPLITS W/ OTHERS	10,000	10,000	-	0%	11,612
	48200	SECTION DUES REVENUE	7,875	8,843	968	12%	10,650
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,456	1,969	(488)	-20%	(187)
		TOTAL SECTION DUES REVENUE	10,331	10,811	480	-8%	10,463
		TOTAL REVENUE	22,331	21,311	(1,020)	-5%	25,991
DIRECT EXPENSES:							
	58300	EXECUTIVE COMMITTEE EXPENSES	400	400	-	0%	-
	58315	HONORARIUM	600	-	(600)	-100%	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	549
	58375	NEWSLETTER/PUBLICATION EXPENSE	4,000	1,000	(3,000)	-75%	786
	58400	PER MEMBER CHARGE	4,922	5,527	605	12%	6,550
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,511	1,230	(280)	-19%	(108)
		TOTAL PER MEMBER CHARGE	6,433	6,757	324	-6%	6,442
	58450	RECEPTION EXPENSE	4,000	5,000	1,000	25%	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	30,000	25,000	(5,000)	-17%	50,000
		TOTAL DIRECT EXPENSES	46,433	39,157	(7,276)	-16%	57,777
		NET INCOME (LOSS):	(24,101)	(17,846)	6,256	-26%	(31,786)
		NEW FUND BALANCE:	40,359	22,513	(17,846)	-44%	64,460
							65,211

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SINTL	INTERNATIONAL PRACTICE SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	-	-	-		1,955	-
41805	MINI-CLE REVENUE	-	-	-		490	-
48200	SECTION DUES REVENUE	5,513	5,644	131	2%	7,578	7,875
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,002	1,378	(624)	-31%	121	2,566
	TOTAL SECTION DUES REVENUE	7,515	7,022	(493)	-29%	7,699	10,441
	TOTAL REVENUE	7,515	7,022	(493)	-7%	10,144	10,441
DIRECT EXPENSES:							
58125	ANNUAL OR OTHER MEETING EXPENS	3,000	6,000	3,000	100%	-	2,500
58300	EXECUTIVE COMMITTEE EXPENSES	1,000	2,000	1,000	100%	-	524
58400	PER MEMBER CHARGE	2,953	3,023	70	2%	4,004	4,219
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,056	738	(317)	-30%	56	1,353
	TOTAL PER MEMBER CHARGE	4,009	3,762	(247)	-28%	4,059	5,572
58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	7,500	1,500	25%	2,500	-
58620	MINI-CLE EXPENSE	1,344	1,344	-	0%	224	572
	TOTAL DIRECT EXPENSES	15,353	20,606	5,253	34%	6,783	9,168
	NET INCOME (LOSS):	(7,838)	(13,584)	(5,746)	73%	3,361	1,273
	NEW FUND BALANCE:	39,861	26,277	(13,584)	-34%	47,699	48,972

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SIP	INTELLECTUAL PROPERTY LAW SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS	-	-	-			4,057	-
41805	MINI-CLE REVENUE	700	700	-	0%		945	-
41850	SEMINAR SPLITS W/ CLE	6,600	500	(6,100)	-92%		2,883	-
48200	SECTION DUES REVENUE	14,063	14,625	563	4%		19,018	19,625
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,080	3,516	(1,564)	-31%		206	6,408
	TOTAL SECTION DUES REVENUE	19,143	18,141	(1,002)	-27%		19,224	26,033
TOTAL REVENUE		26,443	19,341	(7,102)	-27%		27,110	26,033
DIRECT EXPENSES:								
58175	AWARDS	100	100	-	0%		-	-
58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%		-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%		-	-
58350	MEMBERSHIP & RECRUITING EXP	800	800	-	0%		-	-
58400	PER MEMBER CHARGE	10,547	10,969	422	4%		14,040	14,719
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,749	2,637	(1,112)	-30%		165	4,735
	TOTAL PER MEMBER CHARGE	14,296	13,605	(691)	-26%		14,206	19,454
58450	RECEPTION/FORUM EXPENSE	8,000	8,000	-	0%		-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	15,000	-	0%		20,000	20,440
58600	SECTION SPECIAL PROJECTS	2,000	2,000	-	0%		-	-
58615	LAW SCHOOL OUTREACH	5,000	5,000	-	0%		-	-
58620	MINI-CLE EXPENSE	1,500	1,500	-	0%		224	-
58625	SEMINAR EXPENSE - SECTIONS	12,000	12,000	-	0%		-	-
TOTAL DIRECT EXPENSES		59,696	59,005	(691)	-1%		34,430	39,894
NET INCOME (LOSS):		(33,253)	(39,665)	(6,411)	19%		(7,320)	(13,861)
NEW FUND BALANCE:		58,607	18,942	(39,665)	-68%		91,861	78,000

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SJUV	JUVENILE LAW SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	974	-
	41805	MINI-CLE REVENUE	525	1,500	975	186%	8,120
	48200	SECTION DUES REVENUE	5,250	6,300	1,050	20%	7,455
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,147	1,313	166	14%	(682)
		TOTAL SECTION DUES REVENUE	6,397	7,613	1,216	34%	6,773
		TOTAL REVENUE	6,922	9,113	2,191	32%	15,867
DIRECT EXPENSES:							
	50165	CONFERENCE CALLS	165	165	-	0%	175
	58300	EXECUTIVE COMMITTEE EXPENSES	125	125	-	0%	-
	58315	HONORARIUM	900	900	-	0%	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	7,000	5,000	250%	-
	58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	1,205
	58400	PER MEMBER CHARGE	2,813	3,375	563	20%	3,930
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	605	703	99	16%	(357)
		TOTAL PER MEMBER CHARGE	3,417	4,078	661	36%	3,573
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	0%	99
	58620	MINI-CLE EXPENSE	1,000	1,000	-	0%	272
		TOTAL DIRECT EXPENSES	11,607	17,268	5,661	49%	5,324
		NET INCOME (LOSS):	(4,685)	(8,156)	(3,470)	74%	10,543
		NEW FUND BALANCE:	23,526	15,371	(8,156)	-35%	28,212

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SLAMP	LEGAL ASSISTANCE TO MILITARY PERSONNEL SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	870	-
	41805	MINI-CLE REVENUE	320	320	-	-	1,577
	48200	SECTION DUES REVENUE	1,969	2,048	79	2,065	2,765
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	659	492	(167)	75	713
		TOTAL SECTION DUES REVENUE	2,628	2,540	(88)	2,140	3,478
		TOTAL REVENUE	2,948	2,860	(88)	3,010	5,055
DIRECT EXPENSES:							
	50165	CONFERENCE CALLS	10	10	-	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	70	70	-	777	-
	58350	MEMBERSHIP & RECRUITING EXP	-	1,000	1,000	-	724
	58400	PER MEMBER CHARGE	1,055	1,097	42	1,089	1,481
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	347	264	(84)	40	376
		TOTAL PER MEMBER CHARGE	1,402	1,361	(42)	1,129	1,858
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	1,000	1,000	-	1,000
	58620	MINI-CLE EXPENSE	310	1,000	690	-	672
		TOTAL DIRECT EXPENSES	1,792	4,441	2,648	1,906	4,253
		NET INCOME (LOSS):	1,156	(1,581)	(2,737)	1,104	802
		NEW FUND BALANCE:	22,178	20,597	(2,737)	21,022	21,824

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SLCP REVENUE:	LIQUOR, CANNABIS, AND PSYCHEDELICS SECTION							
	41805	MINI-CLE REVENUE	800	800	-	0%	-	700
	48200	SECTION DUES REVENUE	1,406	1,594	188	13%	1,700	2,425
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	479	352	(127)	-27%	(3)	566
		TOTAL SECTION DUES REVENUE	1,885	1,945	61	-13%	1,697	2,991
DIRECT EXPENSES:		TOTAL REVENUE	2,685	2,745	61	2%	1,697	3,691
	58300	EXECUTIVE COMMITTEE EXPENSES	700	700	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
	58400	PER MEMBER CHARGE	1,055	1,195	141	13%	1,255	1,819
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	353	264	(90)	-25%	(2)	418
		TOTAL PER MEMBER CHARGE	1,408	1,459	51	-12%	1,253	2,236
	58620	MINI-CLE EXPENSE	200	200	-	0%	-	24
		TOTAL DIRECT EXPENSES	2,408	2,459	51	2%	1,253	2,260
		NET INCOME (LOSS):	277	286	10	3%	444	1,430
		NEW FUND BALANCE:	7,433	7,720	286	4%	6,868	8,587

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SLB	LOW BONO SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	1,244	-
	41805	MINI-CLE REVENUE	6,000	3,000	(3,000)	6,625	2,380
	48200	SECTION DUES REVENUE	1,800	2,250	450	3,810	3,319
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	565	450	(115)	(352)	1,153
		TOTAL SECTION DUES REVENUE	2,365	2,700	335	5%	3,458
		TOTAL REVENUE	8,365	5,700	(2,665)	-32%	11,327
DIRECT EXPENSES:							
	50165	CONFERENCE CALLS	-	200	200	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	2,000	2,000	-	0%	-
	58150	ATTENDANCE AT BOG MEETINGS	100	100	-	0%	-
	58175	AWARDS	-	1,000	1,000	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	200	1,000	800	400%	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	2,000	-	0%	1,229
	58350	MEMBERSHIP & RECRUITING EXP	500	-	(500)	-100%	-
	58400	PER MEMBER CHARGE	1,125	1,406	281	25%	2,343
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	347	281	(66)	-19%	(215)
		TOTAL PER MEMBER CHARGE	1,472	1,688	215	6%	2,129
	58500	NEW MEMBER OUTREACH	200	-	(200)	-100%	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	100	1,000	900	900%	-
	58600	SECTION SPECIAL PROJECTS	200	200	-	0%	-
	58620	MINI-CLE EXPENSE	1,500	500	(1,000)	-67%	896
		TOTAL DIRECT EXPENSES	8,272	9,688	1,415	17%	4,253
		NET INCOME (LOSS):	92	(3,988)	(4,080)	-4412%	7,074
		NEW FUND BALANCE:	32,927	28,939	(3,988)	-12%	32,834
							35,735

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SLE	LABOR & EMPLOYMENT LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		5,313	-
	41805	MINI-CLE REVENUE	300	200	(100)	-33%	70	630
	41850	SEMINAR SPLITS W/ CLE	19,250	15,475	(3,775)	-20%	15,798	-
	48200	SECTION DUES REVENUE	25,331	28,035	2,704	11%	29,850	37,195
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,266	6,333	(933)	-13%	(167)	9,894
		TOTAL SECTION DUES REVENUE	32,597	34,368	1,771	-2%	29,683	47,089
		TOTAL REVENUE	52,147	50,043	(2,104)	-4%	50,863	47,719
DIRECT EXPENSES:								
	50070	PRINTING & COPYING	200	200	-	0%	-	-
	50165	CONFERENCE CALLS	170	-	(170)	-100%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	2,000	3,000	1,000	50%	711	1,545
	58315	HONORARIUM	1,000	-	(1,000)	-100%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	10,000	5,000	(5,000)	-50%	4,111	3,269
	58400	PER MEMBER CHARGE	13,570	15,019	1,448	11%	18,358	19,969
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,469	3,393	(1,077)	-24%	(85)	6,091
		TOTAL PER MEMBER CHARGE	18,039	18,411	372	-13%	18,273	26,060
	58525	SCHOLARSHIPS/DONATIONS/GRANT	22,500	22,500	-	0%	7,500	15,000
	58615	LAW SCHOOL OUTREACH	1,000	2,000	1,000	100%	-	-
	58620	MINI-CLE EXPENSE	11,000	5,000	(6,000)	-55%	112	112
	58625	SEMINAR EXPENSE - SECTIONS	3,000	5,000	2,000	67%	3,961	3,204
		TOTAL DIRECT EXPENSES	68,909	61,111	(7,798)	-11%	34,668	49,190
		NET INCOME (LOSS):	(16,763)	(11,069)	5,694	-34%	16,195	(1,471)
		NEW FUND BALANCE:	116,411	105,342	(11,069)	-10%	133,173	131,702

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SLGBT	LGBT LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		710	-
	41805	MINI-CLE REVENUE	200	200	-	0%	1,635	300
	48200	SECTION DUES REVENUE	2,700	2,475	(225)	-8%	3,738	4,369
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	825	675	(150)	-18%	(102)	1,212
		TOTAL SECTION DUES REVENUE	3,525	3,150	(375)	-27%	3,636	5,581
		TOTAL REVENUE	3,725	3,350	(375)	-10%	5,982	5,881
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	2,500	2,500	-	0%	1,455	102
	58400	PER MEMBER CHARGE	1,688	1,547	(141)	-8%	2,306	2,738
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	513	422	(91)	-18%	(62)	748
		TOTAL PER MEMBER CHARGE	2,201	1,969	(232)	-26%	2,244	3,486
	58525	SCHOLARSHIPS/DONATIONS/GRANT	1,000	1,000	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	18	-
	58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	24	12
	58750	SEMINAR SCHOLARSHIPS	500	500	-	0%	-	-
		TOTAL DIRECT EXPENSES	9,751	9,519	(232)	-2%	3,742	3,600
		NET INCOME (LOSS):	(6,026)	(6,169)	(143)	2%	2,240	2,281
		NEW FUND BALANCE:	11,810	5,642	(6,169)	-52%	17,836	20,117

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SLIT	LITIGATION SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	6,157	-
	41850	SEMINAR SPLITS W/ CLE	4,000	2,000	(2,000)	-	-
	48200	SECTION DUES REVENUE	21,848	22,388	540	29,040	33,649
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,257	5,462	(1,795)	31	9,690
		TOTAL SECTION DUES REVENUE	29,105	27,849	(1,255)	29,071	43,339
		TOTAL REVENUE	33,105	29,849	(3,255)	35,228	43,339
DIRECT EXPENSES:							
	58200	BREAKFAST/LUNCH/DINNER MTG EXP	1,500	1,500	-	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	9,500	9,500	-	-	4,385
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	8,500	6,500	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	-	2,000	2,000	-	-
	58400	PER MEMBER CHARGE	13,655	13,992	338	17,860	21,038
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,463	3,414	(1,049)	37	5,966
		TOTAL PER MEMBER CHARGE	18,118	17,406	(712)	17,897	27,003
	58500	NEW MEMBER OUTREACH	-	1,000	1,000	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	9,000	15,000	6,000	6,000	12,500
	58615	LAW SCHOOL OUTREACH	-	1,000	1,000	-	-
	58620	MINI-CLE EXPENSE	-	560	560	112	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,000	(500)	-	-
		TOTAL DIRECT EXPENSES	41,618	57,466	15,848	24,009	43,888
		NET INCOME (LOSS):	(8,513)	(27,616)	(19,103)	11,219	(549)
		NEW FUND BALANCE:	142,055	114,438	(27,616)	150,568	150,019

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SRPPT							
REAL PROPERTY, PROBATE & TRUST SECTION							
REVENUE:							
40500	INTEREST - INVESTMENTS	-	-	-		11,094	-
41850	SEMINAR SPLITS W/ CLE	52,750	18,945	(33,805)	-64%	33,462	-
48200	SECTION DUES REVENUE	42,188	42,375	188	0%	54,343	56,494
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	14,017	10,547	(3,470)	-25%	179	18,174
	TOTAL SECTION DUES REVENUE	56,205	52,922	(3,283)	-24%	54,522	74,668
	TOTAL REVENUE	108,955	71,867	(37,088)	-34%	99,077	74,668
DIRECT EXPENSES:							
50165	CONFERENCE CALLS	200	200	-	0%	-	-
58175	AWARDS	-	2,500	2,500		-	-
58300	EXECUTIVE COMMITTEE EXPENSES	10,000	10,000	-	0%	4,210	3,124
58305	EXECUTIVE COMM EXP - OTHER	35,000	35,000	-	0%	21,101	8,568
58325	LDSHIP/PROF DEVELOP/RETREATS	40,000	40,000	-	0%	35,314	23,264
58326	LEGISLATIVE/LOBBYING	1,000	1,000	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	3,500	3,500	-	0%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	2,000	-	0%	2,359	1,853
58400	PER MEMBER CHARGE	31,641	31,781	141	0%	40,110	42,375
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	10,346	7,910	(2,436)	-24%	173	13,428
	TOTAL PER MEMBER CHARGE	41,986	39,691	(2,295)	-23%	40,284	55,803
58500	NEW MEMBER OUTREACH	3,000	3,000	-	0%	1,068	1,666
58525	SCHOLARSHIPS/DONATIONS/GRANT	7,000	20,000	13,000	186%	5,675	9,075
58615	LAW SCHOOL OUTREACH	10,000	10,000	-	0%	-	-
58625	SEMINAR EXPENSE - SECTIONS	20,000	20,000	-	0%	6,823	773
58675	WEBSITE EXPENSES	5,000	5,000	-	0%	3,250	4,804
	TOTAL DIRECT EXPENSES	178,686	191,891	13,205	7%	120,084	108,929
NET INCOME (LOSS):		(69,732)	(120,025)	(50,293)	72%	(21,007)	(34,261)
NEW FUND BALANCE:		180,932	60,908	(120,025)	-66%	250,664	216,403

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SSSP	SOLO & SMALL PRACTICE SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		4,759	-
	41650	RECEPTIONS REVENUE	-	2,000	2,000		2,400	-
	41805	MINI-CLE REVENUE	5,000.00	5,000	-	0%	7,210	3,400
	48200	SECTION DUES REVENUE	24,937.50	26,250	1,313	5%	32,970	38,554
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	8,203.13	6,234	(1,969)	-24%	(768)	10,734
		TOTAL SECTION DUES REVENUE	33,141	32,484	(656)	-19%	32,202	49,288
		TOTAL REVENUE	38,141	39,484	1,344	4%	46,571	52,688
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	200.00	200	-	0%	217	169
	58150	ATTENDANCE AT BOG MEETINGS	100.00	100	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	300.00	300	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	7,500.00	8,000	500	7%	5,303	6,214
	58350	MEMBERSHIP & RECRUITING EXP	12,000.00	12,000	-	0%	7,003	1,385
	58400	PER MEMBER CHARGE	13,359.38	14,063	703	5%	17,380	20,663
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,324.92	3,340	(985)	-23%	(384)	5,665
		TOTAL PER MEMBER CHARGE	17,684	17,402	(282)	-18%	16,996	26,328
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000.00	5,000	-	0%	-	10,000
	58600	SECTION SPECIAL PROJECTS	2,000.00	2,000	-	0%	-	-
	58620	MINI-CLE EXPENSE	3,000.00	3,000	-	0%	1,008	560
	58625	SEMINAR EXPENSE - SECTIONS	11,000.00	7,000	(4,000)	-36%	-	851
	58675	WEBSITE EXPENSES	6,000.00	7,500	1,500	25%	-	-
	58750	SEMINAR SCHOLARSHIPS	3,000.00	5,200	2,200	73%	-	1,392
		TOTAL DIRECT EXPENSES	67,784	67,702	(82)	0%	30,527	46,899
		NET INCOME (LOSS):	(29,644)	(28,218)	1,426	-5%	16,045	5,789
		NEW FUND BALANCE:	90,413	62,195	(28,218)	-31%	120,057	125,846

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SEN	SENIOR LAWYERS SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		610	-
	41850	SEMINAR SPLITS W/ CLE	1,150	600	(550)	-48%	3,996	-
	48200	SECTION DUES REVENUE	4,313	4,219	(94)	-2%	5,850	5,650
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,475	1,078	(397)	-27%	106	1,985
		TOTAL SECTION DUES REVENUE	5,788	5,297	(491)	-29%	5,956	7,635
		TOTAL REVENUE	6,938	5,897	(1,041)	-15%	10,562	7,635
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	150	150	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	230	230	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	610	610	-	0%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	4,500	4,500	-	0%	850	-
	58400	PER MEMBER CHARGE	3,234	3,164	(70)	-2%	4,317	4,238
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,089	809	(280)	-26%	85	1,468
		TOTAL PER MEMBER CHARGE	4,323	3,973	(351)	-28%	4,403	5,705
	58625	SEMINAR EXPENSE - SECTIONS	-	4,000	4,000		-	-
		TOTAL DIRECT EXPENSES	9,813	13,463	3,649	37%	5,253	5,705
		NET INCOME (LOSS):	(2,876)	(7,566)	(4,690)	163%	5,310	1,930
		NEW FUND BALANCE:	14,139	6,573	(7,566)	-54%	17,015	18,945

Washington State Bar Association					
Section Budget Comparison					
FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
-	-				

STAX	TAXATION SECTION					YTD	
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	672	-
	41500	ANNUAL OR OTHER MEETING REV	7,500	7,500	-	3,625	5,420
	41805	MINI-CLE REVENUE	2,500	2,500	-	-	-
	48200	SECTION DUES REVENUE	13,388	16,275	2,888	17,910	18,930
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,418	3,347	(1,071)	(1,449)	5,487
		TOTAL SECTION DUES REVENUE	17,806	19,622	1,816	16,461	24,417
		TOTAL REVENUE	27,806	29,622	1,816	20,758	29,837
DIRECT EXPENSES:							
	58125	ANNUAL OR OTHER MEETING EXPENS	10,000	8,000	(2,000)	10,195	10,562
	58175	AWARDS	350	350	-	220	207
	58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	-	-
	58350	MEMBERSHIP & RECRUITING EXP	500	500	-	-	-
	58400	PER MEMBER CHARGE	8,367	8,719	352	11,015	11,831
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,952	2,092	(860)	52	3,689
		TOTAL PER MEMBER CHARGE	11,319	10,811	(508)	11,067	15,520
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	3,024	1,124
	58600	SECTION SPECIAL PROJECTS	150	150	-	300	-
	58620	MINI-CLE EXPENSE	500	500	-	224	-
	58625	SEMINAR EXPENSE - SECTIONS	1,000	1,000	-	-	-
		TOTAL DIRECT EXPENSES	27,819	25,311	(2,508)	25,030	27,413
		NET INCOME (LOSS):	(13)	4,311	4,325	(4,272)	2,424
		NEW FUND BALANCE:	13,669	17,981	4,311	13,683	16,107

			Washington State Bar Association Section Budget Comparison					
			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SWP	WORLD PEACE THROUGH LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		1,467	-
	41850	SEMINAR SPLITS W/ CLE	1,000	250	(750)	-75%	845	-
	48200	SECTION DUES REVENUE	1,875	2,138	263	14%	2,650	3,075
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	772	469	(303)	-39%	101	917
		TOTAL SECTION DUES REVENUE	2,647	2,606	(41)	-25%	2,751	3,992
		TOTAL REVENUE	3,647	2,856	(791)	-22%	5,062	3,992
DIRECT EXPENSES:								
	58150	ATTENDANCE AT BOG MEETINGS	404	404	-	0%	-	-
	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	1,406	1,603	197	14%	1,956	2,306
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	562	352	(211)	-37%	44	667
		TOTAL PER MEMBER CHARGE	1,969	1,955	(14)	-23%	2,000	2,973
	58450	RECEPTION/FORUM EXPENSE	500	500	-	0%	-	-
	58500	NEW MEMBER OUTREACH	520	520	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
	58600	SECTION SPECIAL PROJECTS	200	200	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	100	500	400	400%	-	-
	58620	MINI-CLE EXPENSE	1,559	1,687	128	8%	224	556
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
		TOTAL DIRECT EXPENSES	13,402	13,916	514	4%	2,224	3,529
		NET INCOME (LOSS):	(9,755)	(11,059)	(1,305)	13%	2,838	463
		NEW FUND BALANCE:	26,191	15,132	(11,059)	-42%	35,946	36,409

Section 4

**2027 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2027
Capital Hardware (General Indirects):								
Hardware replacements	INDIRECT	60,000	1	60,000	3	Jan-27	20,000	15,000
Total				60,000			20,000	15,000
Equipment (General Indirects)								
Mail machine replacement	INDIRECT	13,366	1	13,366	5	Oct-26	2,673	2,673
Total				13,366			2,673	2,673
GRAND TOTAL				73,366			22,673	17,673

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 74 cost centers (29 of which are individual Sections). For a description of WSBA's cost centers, see the [FY26 Budget](#) which includes narrative descriptions on pages 5 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 41 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. During the annual budgeting process, the Budget & Audit Committee reviews 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.