

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Terra Nevitt, Interim Executive Director

cc: Executive Management Team

Re: Final Draft FY20 Budget

Date: September 20, 2019

ACTION: Recommend that Board of Governors approve Final Draft FY20 Budget.

Attached for your consideration is the Final Draft FY20 WSBA Budget (Final Draft). The First Draft, which the Board of Governors heard on first reading in July, included the General Fund, Capital, CLE Fund, and the Client Protection Fund (CPF) budgets. This memorandum: (1) provides an overview comparison of the First and Final Draft General Fund, CLE, Client Protection Fund, and Capital Budgets; (2) details changes between the First and Final Drafts; and (3) presents the FY20 Section Budgets.

I. OVERVIEW COMPARISON OF FIRST AND FINAL DRAFT BUDGETS

General Fund Budget	FIRST DRAFT	FINAL	Difference
• Revenue	\$20,818,314	\$20,832,969	\$14,655
• Expenses	\$21,379,234	\$21,424,884	\$45,650
• Net Income/(Loss)	(\$560,920)	(\$591,915)	\$30,995
• Projected Reserves	\$3,133,322	\$3,102,327	(\$30,995)
CLE Fund Budget	FIRST DRAFT	FINAL	Difference
• Revenue	\$1,989,500	\$1,989,500	\$0
• Expenses	\$1,989,214	\$2,012,814	\$23,600
• Net Income/(Loss)	\$287	(\$23,314)	(\$23,027)
• Projected Reserves	\$821,646	\$798,619	(\$23,027)
Client Protection Fund Budget	FIRST DRAFT	FINAL	Difference
• Revenue	\$1,023,000	\$1,023,000	\$0
• Expenses	\$648,686	\$684,686	\$0
• Net Income/(Loss)	\$374,314	\$374,314	\$0
• Projected Reserves	\$3,926,592	\$3,926,592	\$0

II. CHANGES BETWEEN FIRST AND FINAL DRAFT BUDGETS

A. GENERAL FUND (Attachment A)

The Final Draft assumes revenue of \$20,832,969 (\$14,655 increase from the First Draft), expenses of \$21,424,884 (\$45,650 increase from the First Draft), and a projected net loss of \$591,915 (rather than the projected net loss of \$560,920 in the First Draft).

Several years ago, the Board established a policy that General Fund reserves should be at least \$2.0 million. Assuming WSBA meets rather than exceeds expectations of both the FY19 budget and the FY20 Final Draft Budget presented, we are anticipating that General Fund reserves will be at least \$3.1 million at the end of FY20.

COST CENTER	AMOUNT	COMMENTS
REVENUE		
Limited License Legal Technician	+\$14,655	Seminar Registration revenue for LLLT supplemental education which is required for all LLLTs to maintain their license and prospective LLLTs who want to be licensed.
EXPENSES		
Washington Leadership Institute	+\$40,000	Committee proposed increase in funding
LLLT Education	+\$5,650	Expenses for LLLT supplemental education two-day in-person event and a series of five 2-hour online sessions.
	\$45,650	
NET CHANGE	(\$30,995)	

B. CLE FUND (Attachment B)

There were three changes to the CLE budgets. (1) The addition of \$3,500 for postage in the CLE Publications cost center for mailing of summer marketing materials. (2) FY20 CLE profit sharing of \$100,100. (3) The deduction of \$80,000 for FY19 CLE profit sharing which will be reflected in the current fiscal year.

C. CLIENT PROTECTION FUND (Attachment C) and CAPITAL BUDGET (Attachment D)

There were no changes to the Client Protection Fund or Capital Budget between the first and final drafts.

III. FY20 SECTION BUDGETS (Attachment E)

The FY20 Section budgets reflect revenue mainly for membership dues, CLE profit sharing, and interest income on fund balances. Expenses vary depending on the Section’s work plan for the year. The Per-Member Charge (PMC) needed to cover costs in FY20 is \$23.48 (see Attachment F). In June, the Committee agreed to keep the PMC at its current rate of \$18.75 for FY20.

ATTACHMENTS

- A FY20 Final Draft General Fund Budget
- B FY20 Final Draft CLE Budget
- C FY20 Final Draft CPF Budget
- D FY20 Final Draft Capital Budget
- E FY20 Draft Section Budgets
- F FY20 Per-Member Charge Memo

ATTACHMENT A

Washington State Bar Association

Budget Comparison Report

For the Period October 1, 2019 to September 30, 2020

	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
SALARIES & BENEFITS:				
SALARIES	11,868,980.00	12,060,469.00	191,489.00	1.6%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	(200,000.00)	-	0.0%
TEMPORARY EMPLOYEES	141,330.00	250,780.00	109,450.00	77.4%
EMPLOYEE ASSISTANCE PLAN	4,800.00	4,800.00	-	0.0%
EMPLOYEE SERVICE AWARDS	2,230.00	3,080.00	850.00	38.1%
FICA	879,000.00	887,000.00	8,000.00	0.9%
L&I INSURANCE	47,250.00	49,500.00	2,250.00	4.8%
WA STATE FAMILY MEDICAL LEAVE	-	17,500.00	17,500.00	
MEDICAL	1,590,000.00	1,580,000.00	(10,000.00)	-0.6%
RETIREMENT	1,494,000.00	1,527,000.00	33,000.00	2.2%
TRANSPORTATION ALLOWANCE	119,250.00	115,000.00	(4,250.00)	-3.6%
UNEMPLOYMENT INSURANCE	87,500.00	84,500.00	(3,000.00)	-3.4%
STAFF DEVELOPMENT-GENERAL	6,900.00	6,900.00	-	0.0%
CAPITAL LABOR	(188,800.00)	(141,000.00)	47,800.00	-25.3%
TOTAL SALARIES & BENEFITS:	<u>15,852,440.00</u>	<u>16,245,529.00</u>	<u>393,089.00</u>	<u>2.5%</u>
OVERHEAD:				
WORKPLACE BENEFITS	39,000.00	44,500.00	5,500.00	14.1%
HUMAN RESOURCES DIRECT EXPENSES	102,400.00	167,120.00	64,720.00	63.2%
MEETING SUPPORT EXPENSES	12,500.00	15,000.00	2,500.00	20.0%
RENT	1,802,000.00	1,951,000.00	149,000.00	8.3%
PROPERTY TAXES	14,000.00	12,000.00	(2,000.00)	-14.3%
FURNITURE, MAINTENANCE, LEASHOLD IMPROVEMENTS	35,200.00	35,000.00	(200.00)	-0.6%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	46,000.00	-	0.0%
FURNITURE & OFFICE EQUIPMENT DEPRECIATION	51,300.00	53,000.00	1,700.00	3.3%
COMPUTER HARDWARE DEPRECIATION	51,800.00	50,000.00	(1,800.00)	-3.5%
COMPUTER SOFTWARE DEPRECIATION	162,700.00	165,000.00	2,300.00	1.4%
INSURANCE	143,000.00	243,000.00	100,000.00	69.9%
PROFESSIONAL FEES-AUDIT	35,000.00	85,000.00	50,000.00	142.9%
PROFESSIONAL FEES-LEGAL	50,000.00	250,000.00	200,000.00	400.0%
TELEPHONE & INTERNET	47,000.00	47,000.00	-	0.0%
BANK FEES	35,400.00	34,000.00	(1,400.00)	-4.0%
POSTAGE	36,000.00	30,000.00	(6,000.00)	-16.7%
CONFERENCES & TRAINING	95,245.00	99,900.00	4,655.00	4.9%
RECORDS STORAGE	40,000.00	42,000.00	2,000.00	5.0%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	12,000.00	-	0.0%
TECHNOLOGY DIRECT EXPENSES	667,610.00	667,610.00	-	0.0%
TOTAL OVERHEAD:	<u>3,478,155.00</u>	<u>4,049,130.00</u>	<u>570,975.00</u>	<u>16.4%</u>
TOTAL INDIRECT EXPENSES:	<u>19,330,595.00</u>	<u>20,294,659.00</u>	<u>964,064.00</u>	<u>5.0%</u>

The Indirect Expenses cost center includes amounts budgeted for employee salaries, benefits, and overhead. Salary expenses are allocated to cost centers based on the actual salaries of employees working in those cost centers. Benefits are allocated to cost centers based on a percentage of salaries (for example, if one cost center has 10% of WSBA's salary expense, it will be allocated 10% of the benefits expense).

This cost center also details overhead expenses such as rent, telephone, insurance, professional fees, office supplies, postage, maintenance, human resources, technology direct expenses, and other expenses that benefit WSBA as a whole. These expenses are allocated to each cost center based on the number of FTEs (full time equivalents) in that cost center and are reflected on the line "Overhead" in each cost center budget.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ACCESS TO JUSTICE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
CONFERENCES & INSTITUTES	7,500.00	-	(7,500.00)	-100%
WORK STUDY GRANTS	-	2,100.00	2,100.00	
TOTAL REVENUE:	7,500.00	2,100.00	(5,400.00)	-72%
DIRECT EXPENSES:				
ATJ BOARD RETREAT	2,000.00	2,000.00	-	0%
LEADERSHIP TRAINING	2,000.00	2,000.00	-	0%
ATJ BOARD EXPENSE	24,000.00	24,000.00	-	0%
PUBLIC DEFENSE	7,000.00	7,000.00	-	0%
CONFERENCE/INSTITUTE EXPENSE	14,837.00	-	(14,837.00)	-100%
RECEPTION/FORUM EXPENSE	9,500.00	9,500.00	-	0%
STAFF TRAVEL/PARKING	3,500.00	2,700.00	(800.00)	-23%
STAFF MEMBERSHIP DUES	120.00	120.00	-	0%
TOTAL DIRECT EXPENSES:	62,957.00	47,320.00	(15,637.00)	-25%
INDIRECT EXPENSES:				
FTE	2.10	1.92	(0.18)	-9%
SALARY EXPENSE	160,817.00	151,471.00	(9,346.00)	-6%
BENEFIT EXPENSE	59,156.00	54,395.00	(4,761.00)	-8%
OVERHEAD	51,894.00	55,235.00	3,341.00	6%
TOTAL INDIRECT EXPENSES:	271,867.00	261,101.00	(10,766.00)	-4%
TOTAL ALL EXPENSES:	334,824.00	308,421.00	(26,403.00)	-8%
NET INCOME (LOSS):	(327,324.00)	(306,321.00)	21,003.00	

WSBA administers the Supreme Court-established Access to Justice Board and most of its initiatives and working committees. This cost center also includes staffing and other support for WSBA's Council on Public Defense. Overall, revenue and direct costs have decreased because the biennial Access to Justice Conference will not take place in FY20. Costs proposed in this budget include support for two ATJ Board regional meetings, implementation of the State Plan for the Coordinated Delivery of Civil Legal Aid to Low Income People, outreach on the anticipated updated Technology Principles and a Tech Justice Summit, continued membership in the WA Nonprofit Association in furtherance of the ATJ Board's goal to more meaningfully engage with community-based organizations and joint meetings with other justice partners like the Minority and Justice Commission.

Washington State Bar Association

Budget Comparison Report

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ADMINISTRATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	70,000.00	100,000.00	30,000.00	43%
GAIN/LOSS ON INVESTMENTS	30,000.00	-	(30,000.00)	-100%
TOTAL REVENUE:	<u>100,000.00</u>	<u>100,000.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
LAW LIBRARY	-	279.00	279.00	
STAFF TRAVEL/PARKING	4,200.00	4,200.00	-	0%
STAFF MEMBERSHIP DUES	685.00	950.00	265.00	39%
TOTAL DIRECT EXPENSES:	<u>4,885.00</u>	<u>5,429.00</u>	<u>544.00</u>	<u>11%</u>
INDIRECT EXPENSES:				
FTE	7.97	7.98	0.01	0%
SALARY EXPENSE	700,100.00	723,667.00	23,567.00	3%
BENEFIT EXPENSE	241,718.00	247,080.00	5,362.00	2%
OVERHEAD	196,951.00	229,571.00	32,620.00	17%
TOTAL INDIRECT EXPENSES:	<u>1,138,769.00</u>	<u>1,200,318.00</u>	<u>61,549.00</u>	<u>5%</u>
TOTAL ALL EXPENSES:	<u>1,143,654.00</u>	<u>1,205,747.00</u>	<u>62,093.00</u>	<u>5%</u>
NET INCOME (LOSS):	<u>(1,043,654.00)</u>	<u>(1,105,747.00)</u>	<u>(62,093.00)</u>	

Finance and Administration provides organizational support services, including accounting, financial reporting, investments, payroll, facilities maintenance, and general office administration. Revenue coded to this cost center is interest income on WSBA's cash and investments.

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ADMISSIONS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
EXAMSOFT REVENUE	35,000.00	35,000.00	-	0%
APPLICATION FEES	1,200,000.00	1,300,000.00	100,000.00	8%
SPECIAL ADMISSIONS	60,000.00	60,000.00	-	0%
RULE 9/LEGAL INTERN FEES	-	12,000.00	12,000.00	
LLLT EXAM FEES	7,500.00	-	(7,500.00)	-100%
LLLT WAIVER FEES	900.00	-	(900.00)	
LPO EXAMINATION FEES	24,000.00	-	(24,000.00)	-100%
TOTAL REVENUE:	<u>1,327,400.00</u>	<u>1,407,000.00</u>	<u>79,600.00</u>	<u>6%</u>
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	70,000.00	84,060.00	14,060.00	20%
EXAMINER FEES	35,000.00	35,000.00	-	0%
BOARD OF BAR EXAMINERS	25,000.00	30,000.00	5,000.00	20%
BAR EXAM PROCTORS	31,000.00	31,000.00	-	0%
CHARACTER & FITNESS BOARD EXP	20,000.00	20,000.00	-	0%
DISABILITY ACCOMMODATIONS	20,000.00	20,000.00	-	0%
CHARACTER & FITNESS INVESTIGATIONS	900.00	900.00	-	0%
LAW SCHOOL VISITS	1,000.00	1,600.00	600.00	60%
UBE EXAMINATIONS	130,000.00	135,000.00	5,000.00	4%
LLLT/LPO EXAM WRITING	28,355.00	-	(28,355.00)	
COURT REPORTERS	18,000.00	18,000.00	-	0%
ONLINE LEGAL RESEARCH	-	3,675.00	3,675.00	
LAW LIBRARY	-	1,116.00	1,116.00	
DEPRECIATION	17,776.00	26,900.00	9,124.00	51%
POSTAGE	4,000.00	4,000.00	-	0%
STAFF TRAVEL/PARKING	13,000.00	14,900.00	1,900.00	15%
STAFF MEMBERSHIP DUES	400.00	650.00	250.00	63%
SUPPLIES	2,500.00	2,500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>416,931.00</u>	<u>429,301.00</u>	<u>12,370.00</u>	<u>3%</u>
INDIRECT EXPENSES:				
FTE	6.30	6.80	0.50	8%
SALARY EXPENSE	496,503.00	547,525.00	51,022.00	10%
BENEFIT EXPENSE	188,862.00	205,780.00	16,918.00	9%
OVERHEAD	155,683.00	195,624.00	39,941.00	26%
TOTAL INDIRECT EXPENSES:	<u>841,048.00</u>	<u>948,929.00</u>	<u>107,881.00</u>	<u>13%</u>
TOTAL ALL EXPENSES:	<u>1,257,979.00</u>	<u>1,378,230.00</u>	<u>120,251.00</u>	<u>10%</u>
NET INCOME (LOSS):	<u>69,421.00</u>	<u>28,770.00</u>	<u>(40,651.00)</u>	

The Supreme Court has delegated to WSBA administrative responsibility over admissions for lawyers, Limited License Legal Technicians (LLLTs), and Limited Practice Officers (LPOs). Each year, over 1,000 people take one of the Uniform Bar Exams offered in February and July in the Puget Sound area, and much smaller numbers take the licensing exams for LPOs and LLLTs, also offered twice a year. In addition, approximately 600 people are admitted through admission by motion and more than 100 through a UBE score transfer, and another several hundred are licensed to practice as house counsel.

This work unit reviews all admission applications for all license types, performs some aspects of the background checks on applicants, further investigates identified character and fitness issues for some applicants for review by Bar Counsel (up to several hundred each year), and supports the Character and Fitness Board in conducting hearings and making recommendations to the Supreme Court regarding whether to admit and license applicants for all license types (usually between 10 and 20 hearings each year). This work unit also works with the National Conference of Bar Examiners in administering and grading exams for lawyers and the Board of Bar Examiners for grading exams for lawyers. Work has begun to develop and implement a new online application program that can accommodate all of the different types of lawyer admission and licensing applications, rather than needing to use paper applications for many types of applications.

Revenue increases are consistent with historic trends. This year, revenue in this cost center does not include revenue from LPO and LLLT admission applications, but does include revenue from APR 9 Licensed Legal Intern applications. Direct expense budget includes all costs for the lawyer exams and the Boards.

Washington State Bar Association
Budget Comparison Report
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BOARD OF GOVERNORS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	100,000.00	40,000.00	67%
BOG MEETINGS	117,000.00	210,500.00	93,500.00	80%
BOG COMMITTEES' EXPENSES	30,000.00	30,000.00	-	0%
BOG RETREAT	-	15,000.00	15,000.00	
BOG CONFERENCE ATTENDANCE	49,000.00	44,000.00	(5,000.00)	-10%
BOG TRAVEL & OUTREACH	35,000.00	35,000.00	-	0%
ED TRAVEL & OUTREACH	5,000.00	-	(5,000.00)	-100%
CONSULTING SERVICES	-	5,000.00	5,000.00	
STAFF TRAVEL/PARKING	5,400.00	-	(5,400.00)	-100%
STAFF MEMBERSHIP DUES	2,131.00	400.00	(1,731.00)	-81%
TELEPHONE	1,000.00	-	(1,000.00)	-100%
TOTAL DIRECT EXPENSES:	304,531.00	439,900.00	135,369.00	44%
INDIRECT EXPENSES:				
FTE	2.45	1.00	(1.45)	-59%
SALARY EXPENSE	361,878.00	69,756.00	(292,122.00)	-81%
BENEFIT EXPENSE	107,757.00	26,638.00	(81,119.00)	-75%
OVERHEAD	60,543.00	28,768.00	(31,775.00)	-52%
TOTAL INDIRECT EXPENSES:	530,178.00	125,162.00	(405,016.00)	-76%
TOTAL ALL EXPENSES:	834,709.00	565,062.00	(269,647.00)	-32%
NET INCOME (LOSS):	(834,709.00)	(565,062.00)	269,647.00	

This cost center supports the president, the president-elect, the Board of Governors' work and meetings, and Board committees. The budget includes funding for Board meetings, Board committees, and governor travel and outreach (to local, specialty, and minority bar associations, committees, sections, etc.). In FY20, it also continues to earmark support for the Washington Leadership Institute.

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COMMUNICATION STRATEGIES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AWARDS DINNER	50,000.00	40,000.00	(10,000.00)	-20%
50 YEAR MEMBER TRIBUTE LUNCH	750.00	-	(750.00)	-100%
TOTAL REVENUE:	50,750.00	40,000.00	(10,750.00)	-21%
DIRECT EXPENSES:				
AWARDS DINNER	63,000.00	70,000.00	7,000.00	11%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	8,000.00	-	0%
COMMUNICATIONS OUTREACH	15,000.00	15,000.00	-	0%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	(1,600.00)	-100%
STAFF TRAVEL/PARKING	4,700.00	4,700.00	-	0%
STAFF MEMBERSHIP DUES	1,000.00	1,515.00	515.00	52%
SUBSCRIPTIONS	10,050.00	10,050.00	-	0%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	1,450.00	-	0%
TELEPHONE	-	325.00	325.00	
TOTAL DIRECT EXPENSES:	104,800.00	111,040.00	6,240.00	6%
INDIRECT EXPENSES:				
FTE	4.62	4.44	(0.18)	-4%
SALARY EXPENSE	312,393.00	310,102.00	(2,291.00)	-1%
BENEFIT EXPENSE	124,221.00	118,282.00	(5,939.00)	-5%
OVERHEAD	114,168.00	127,731.00	13,563.00	12%
TOTAL INDIRECT EXPENSES:	550,782.00	556,115.00	5,333.00	1%
TOTAL ALL EXPENSES:	655,582.00	667,155.00	11,573.00	2%
NET INCOME (LOSS):	(604,832.00)	(627,155.00)	(22,323.00)	

Communication Strategies is responsible for member, public, and internal communications; branding and reputation management; media and public relations; marketing; special events; and strategic communication tools aimed at improving member and public engagement and outreach (including content strategy for the WSBA website, WSBA's blog (NWSidebar), social media channels, and broadcast emails). The Communication Strategies Team works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.

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CONFERENCE & BROADCAST SERVICES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
TRANSLATION SERVICES	3,500.00	5,500.00	2,000.00	57%
TOTAL DIRECT EXPENSES:	<u>3,500.00</u>	<u>5,500.00</u>	<u>2,000.00</u>	<u>57%</u>
INDIRECT EXPENSES:				
FTE	7.15	7.11	(0.04)	-1%
SALARY EXPENSE	429,625.00	439,469.00	9,844.00	2%
BENEFIT EXPENSE	174,080.00	175,752.00	1,672.00	1%
OVERHEAD	176,688.00	204,542.00	27,854.00	16%
TOTAL INDIRECT EXPENSES:	<u>780,393.00</u>	<u>819,763.00</u>	<u>39,370.00</u>	<u>5%</u>
TOTAL ALL EXPENSES:	<u>783,893.00</u>	<u>825,263.00</u>	<u>41,370.00</u>	<u>5%</u>
NET INCOME (LOSS):	<u>(783,893.00)</u>	<u>(825,263.00)</u>	<u>(41,370.00)</u>	

Conference and Broadcast Services is responsible for the Service Center, meeting facilities, mail and print services, and all other services on WSBA's public floor. In fiscal year 2018, WSBA supported almost 1,500 on-site meetings and events, and the Service Center handled over 45,000 communications with members and the public. This cost center also supports all non-CLE activities related to webcasting, webinars, and recorded products.

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DISCIPLINE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AUDIT REVENUE	3,200.00	2,500.00	(700.00)	-22%
RECOVERY OF DISCIPLINE COSTS	80,000.00	90,000.00	10,000.00	13%
DISCIPLINE HISTORY SUMMARY	13,000.00	14,000.00	1,000.00	8%
PRACTICE MONITOR FEES	-	4,000.00	4,000.00	
TOTAL REVENUE:	96,200.00	110,500.00	14,300.00	15%
DIRECT EXPENSES:				
COURT REPORTERS	55,000.00	35,000.00	(20,000.00)	-36%
OUTSIDE COUNSEL/AIC	2,000.00	1,000.00	(1,000.00)	-50%
LITIGATION EXPENSES	25,000.00	25,000.00	-	0%
DISABILITY EVALUATIONS	7,500.00	7,500.00	-	0%
ONLINE LEGAL RESEARCH	68,000.00	53,287.50	(14,712.50)	-22%
LAW LIBRARY	12,500.00	6,700.00	(5,800.00)	-46%
TRANSLATION SERVICES	1,500.00	1,000.00	(500.00)	-33%
PRACTICE MONITOR EXPENSE	-	4,000.00	4,000.00	
DEPRECIATION	7,123.00	2,300.00	(4,823.00)	-68%
PUBLICATIONS PRODUCTION	444.00	250.00	(194.00)	-44%
STAFF TRAVEL/PARKING	35,000.00	35,000.00	-	0%
STAFF MEMBERSHIP DUES	3,900.00	4,111.00	211.00	5%
TELEPHONE	2,300.00	2,300.00	-	0%
TOTAL DIRECT EXPENSES:	220,267.00	177,448.50	(42,818.50)	-19%
INDIRECT EXPENSES:				
FTE	36.88	36.93	0.05	0%
SALARY EXPENSE	3,556,329.00	3,676,010.00	119,681.00	3%
BENEFIT EXPENSE	1,196,316.00	1,211,817.00	15,501.00	1%
OVERHEAD	911,363.00	1,062,411.00	151,048.00	17%
TOTAL INDIRECT EXPENSES:	5,664,008.00	5,950,238.00	286,230.00	5%
TOTAL ALL EXPENSES:	5,884,275.00	6,127,686.50	243,411.50	4%
NET INCOME (LOSS):	(5,788,075.00)	(6,017,186.50)	(229,111.50)	

The Washington Supreme Court has exclusive responsibility for the lawyer, LPO, and LLLT discipline and disability systems in Washington. By court rule, the Supreme Court delegates regulatory authority to the WSBA through, in part, the Office of Disciplinary Counsel (ODC).

ODC is responsible for fielding communications from individuals with concerns about a lawyer, for reviewing, investigating, and prosecuting grievances about the ethical conduct of Washington lawyers, and for addressing issues involving a lawyer's alleged incapacity to practice law. ODC is also responsible for investigating and prosecuting ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. More specifically, ODC identifies and dismisses grievances that do not allege unethical conduct, prosecutes violations of the Washington Supreme Court's Rules of Professional Conduct in matters that have been ordered to hearing by a review committee of the Disciplinary Board, and seeks transfers to disability-inactive status for licensees lacking the capacity to practice law. Some disciplinary matters are resolved by stipulation, some involving less serious misconduct may be diverted from discipline into the Diversion Program, while others are contested at a disciplinary hearing. If a hearing-level decision is appealed, disciplinary counsel briefs and argues the appeal to the applicable regulatory board and, in some cases, the Supreme Court. ODC also reviews trust account overdraft notices and conducts random examinations of trust account books and records, tracks and collects costs and expenses assessed against respondents in disciplinary proceedings, and monitors compliance with conditions of probation imposed in disciplinary matters.

To perform these functions, ODC employs disciplinary counsel, investigators, auditors, and a support staff of paralegals and administrative assistants; its expenses are primarily staff-related. Revenues consist primarily of recovery of discipline costs and expenses and service fees for providing discipline history summaries.

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DIVERSITY	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	110,000.00	125,000.00	15,000.00	14%
SPONSORSHIP REVENUE	4,000.00	-	(4,000.00)	-100%
WORK STUDY GRANTS	10,374.00	10,374.00	-	0%
TOTAL REVENUE:	124,374.00	135,374.00	11,000.00	9%
DIRECT EXPENSES:				
COMMITTEE FOR DIVERSITY	5,000.00	6,000.00	1,000.00	20%
DIVERSITY EVENTS & PROJECTS	10,000.00	15,750.00	5,750.00	58%
INTERNAL DIVERSITY OUTREACH	200.00	200.00	-	
STAFF TRAVEL/PARKING	6,000.00	6,000.00	-	0%
STAFF MEMBERSHIP DUES	350.00	980.00	630.00	180%
TOTAL DIRECT EXPENSES:	21,550.00	28,930.00	7,380.00	34%
INDIRECT EXPENSES:				
FTE	4.05	3.87	(0.18)	-4%
SALARY EXPENSE	328,835.00	341,233.00	12,398.00	4%
BENEFIT EXPENSE	115,724.00	114,992.00	(732.00)	-1%
OVERHEAD	100,082.00	111,333.00	11,251.00	11%
TOTAL INDIRECT EXPENSES:	544,641.00	567,558.00	22,917.00	4%
TOTAL ALL EXPENSES:	566,191.00	596,488.00	30,297.00	5%
NET INCOME (LOSS):	(441,817.00)	(461,114.00)	(19,297.00)	

This cost center captures the cost of WSBA's staffing and programming to implement the statewide WSBA Diversity and Inclusion Plan. Activities supported by this cost center include equity and inclusion consultation for legal professionals and organizations, diversity centered research, community networking events held across the state, events to promote inclusion and provide opportunities for mentorship such as the Seattle University Law School ARC Reception, and outreach to and collaboration with Washington's minority bar associations (MBAs). This cost center also supports the WSBA Diversity Committee, development of three diversity-related CLE programs for the Legal Lunchbox and other educational events, like the Beyond the Dialogue Series. Direct costs have been reduced slightly in this cost center, while indirects have increased to reflect the investment of staff resources in delivering these programs. The diversity programs are supported by a \$125,000 grant from the Washington State Bar Foundation in FY20 (a \$15,000 increase over the FY19 budget).

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FOUNDATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
SPECIAL EVENTS	5,000.00	5,000.00	-	0%
BOARD OF TRUSTEES	3,000.00	3,000.00	-	0%
CONSULTING SERVICES	3,000.00	3,000.00	-	0%
POSTAGE	500.00	500.00	-	0%
PRINTING & COPYING	800.00	900.00	100.00	13%
STAFF TRAVEL/PARKING	1,400.00	750.00	(650.00)	-46%
SUPPLIES	500.00	250.00	(250.00)	-50%
TOTAL DIRECT EXPENSES:	14,200.00	13,400.00	(800.00)	-6%
INDIRECT EXPENSES:				
FTE	1.15	1.05	(0.10)	-9%
SALARY EXPENSE	89,538.00	90,008.00	470.00	1%
BENEFIT EXPENSE	32,707.00	31,689.00	(1,018.00)	-3%
OVERHEAD	28,418.00	30,135.00	1,717.00	6%
TOTAL INDIRECT EXPENSES:	150,663.00	151,832.00	1,169.00	1%
TOTAL ALL EXPENSES:	164,863.00	165,232.00	369.00	0%
NET INCOME (LOSS):	(164,863.00)	(165,232.00)	(369.00)	

The Washington State Bar Foundation is the fundraising arm of the WSBA. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$250,000 in revenue to WSBA's FY20 budget to support public service, diversity, and access to justice efforts within the Advancement Department cost centers. We continue to look for opportunities to reduce indirect and direct costs in this cost center to better reflect the actual cost of delivering this service.

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HUMAN RESOURCES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
STAFF TRAINING- GENERAL	30,000.00	30,000.00	-	0%
RECRUITING AND ADVERTISING	7,000.00	7,000.00	-	0%
PAYROLL PROCESSING	49,000.00	49,000.00	-	0%
SALARY SURVEYS	2,900.00	2,900.00	-	0%
CONSULTING SERVICES	10,000.00	75,000.00	65,000.00	650%
STAFF TRAVEL/PARKING	150.00	250.00	100.00	67%
STAFF MEMBERSHIP DUES	1,250.00	870.00	(380.00)	-30%
SUBSCRIPTIONS	2,100.00	2,100.00	-	0%
TRANSFER TO INDIRECT EXPENSE	(102,400.00)	(167,120.00)	(64,720.00)	63%
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
FTE	2.45	2.45	-	0%
SALARY EXPENSE	260,398.00	271,913.00	11,515.00	4%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	(200,000.00)	-	0%
BENEFIT EXPENSE	84,017.00	86,720.00	2,703.00	3%
OVERHEAD	60,543.00	70,482.00	9,939.00	16%
TOTAL INDIRECT EXPENSES:	204,958.00	229,115.00	24,157.00	12%
TOTAL ALL EXPENSES:	204,958.00	229,115.00	24,157.00	12%
NET INCOME (LOSS):	(204,958.00)	(229,115.00)	(24,157.00)	

The Human Resources Department handles all human resources functions, including recruitment and retention, compensation and benefits administration, employee relations, legal compliance, equal employment opportunity, employee on-boarding, ongoing employee training and development, performance management, and human resources policies and procedures. Expenses reflected here are solely for staffing (salaries, benefits, and overhead). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. Direct expenses include payroll processing, staff training, and recruiting costs.

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LAW CLERK PROGRAM	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LAW CLERK FEES	162,000.00	172,000.00	10,000.00	6%
LAW CLERK APPLICATION FEES	4,000.00	2,700.00	(1,300.00)	-33%
TOTAL REVENUE:	<u>166,000.00</u>	<u>174,700.00</u>	<u>8,700.00</u>	<u>5%</u>
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	100.00	-	0%
LAW CLERK BOARD EXPENSE	6,000.00	10,000.00	4,000.00	67%
LAW CLERK OUTREACH	5,000.00	3,000.00	(2,000.00)	-40%
STAFF TRAVEL/PARKING	-	600.00	600.00	
SUBSCRIPTIONS	250.00	250.00	-	0%
TOTAL DIRECT EXPENSES:	<u>11,350.00</u>	<u>13,950.00</u>	<u>2,600.00</u>	<u>23%</u>
INDIRECT EXPENSES:				
FTE	1.10	1.25	0.15	14%
SALARY EXPENSE	84,449.00	92,121.00	7,672.00	9%
BENEFIT EXPENSE	31,033.00	34,398.00	3,365.00	11%
OVERHEAD	27,183.00	35,960.00	8,777.00	32%
TOTAL INDIRECT EXPENSES:	<u>142,665.00</u>	<u>162,479.00</u>	<u>19,814.00</u>	<u>14%</u>
TOTAL ALL EXPENSES:	<u>154,015.00</u>	<u>176,429.00</u>	<u>22,414.00</u>	<u>15%</u>
NET INCOME (LOSS):	<u>11,985.00</u>	<u>(1,729.00)</u>	<u>(13,714.00)</u>	

The Law Clerk Program is now joined with LLLT and LPO licensing in the "Innovative Licensing Programs" work unit within RSD. This cost center captures the revenue and expenses for the APR 6 Law Clerk Program, which is a program of education that offers an alternative to law school by allowing Law Clerks to study law with a tutor/employer while working full time with the employer; the standard program is four years, the curriculum is essentially the same as a three year JD program curriculum, and Law Clerks must pass character and fitness review and pass the Bar exam to be eligible for admission and licensing as a lawyer. The Board hopes to expand the program through increased outreach and education about the program, and with improving employment situations, expansion of the number of participants may continue to be a possibility. RSD staff has been working to improve the data base at the heart of the program in order to provide improved services to the Law Clerks and tutors. RSD and Communications staff have been working to increase the outreach about and visibility of the program.

Revenues are generated from modest fees charged to the Law Clerks to participate in the program. Expenses are the costs to administer the Law Clerk program and the expenses incurred by the Law Clerk Board. This program has been slowly increasing in size and currently stands at about 84 clerk/tutor pairs around the state.

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LEGISLATIVE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
RENT - OLYMPIA OFFICE	2,500.00	2,500.00	-	0%
CONTRACT LOBBYIST	5,000.00	5,000.00	-	0%
LOBBYIST CONTACT COSTS	1,000.00	-	(1,000.00)	-100%
LEGISLATIVE COMMITTEE	2,500.00	2,500.00	-	0%
BOG LEGISLATIVE COMMITTEE	250.00	250.00	-	0%
STAFF TRAVEL/PARKING	4,550.00	2,500.00	(2,050.00)	-45%
STAFF MEMBERSHIP DUES	450.00	450.00	-	0%
SUBSCRIPTIONS	2,000.00	2,000.00	-	0%
TELEPHONE	400.00	-	(400.00)	-100%
TOTAL DIRECT EXPENSES:	18,650.00	15,200.00	(3,450.00)	-18%
INDIRECT EXPENSES:				
FTE	1.10	1.10	-	0%
SALARY EXPENSE	80,340.00	82,883.00	2,543.00	3%
BENEFIT EXPENSE	27,893.00	30,676.00	2,783.00	10%
OVERHEAD	27,183.00	31,645.00	4,462.00	16%
TOTAL INDIRECT EXPENSES:	135,416.00	145,204.00	9,788.00	7%
TOTAL ALL EXPENSES:	154,066.00	160,404.00	6,338.00	4%
NET INCOME (LOSS):	(154,066.00)	(160,404.00)	(6,338.00)	

The Outreach and Legislative Affairs Manager and the Outreach and Legislative Affairs Coordinator work closely with WSBA leadership and sections to formulate positions on legislation, track relevant legislation during session and provide technical advice on bills and existing statutes to the Legislature. Reduced contract lobbyist, Olympia space rental, and staffing costs reflect reevaluation of legislative support needs.

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LICENSING AND MEMBERSHIP RECORDS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
STATUS CERTIFICATE FEES	22,000.00	22,000.00	-	0%
RULE 9/LEGAL INTERN FEES	11,000.00	-	(11,000.00)	-100%
INVESTIGATION FEES	22,000.00	22,700.00	700.00	3%
PRO HAC VICE	230,000.00	270,000.00	40,000.00	17%
MEMBER CONTACT INFORMATION	19,000.00	10,000.00	(9,000.00)	-47%
PHOTO BAR CARD SALES	350.00	300.00	(50.00)	-14%
TOTAL REVENUE:	<u>304,350.00</u>	<u>325,000.00</u>	<u>20,650.00</u>	<u>7%</u>
DIRECT EXPENSES:				
LICENSING FORMS	3,000.00	2,437.50	(562.50)	-19%
DEPRECIATION	13,812.00	13,850.00	38.00	0%
POSTAGE	29,000.00	19,500.00	(9,500.00)	-33%
TOTAL DIRECT EXPENSES:	<u>45,812.00</u>	<u>35,787.50</u>	<u>(10,024.50)</u>	<u>-22%</u>
INDIRECT EXPENSES:				
FTE	4.35	4.20	(0.15)	-3%
SALARY EXPENSE	395,080.00	386,870.00	(8,210.00)	-2%
BENEFIT EXPENSE	133,752.00	130,142.00	(3,610.00)	-3%
OVERHEAD	107,495.00	120,827.00	13,332.00	12%
TOTAL INDIRECT EXPENSES:	<u>636,327.00</u>	<u>637,839.00</u>	<u>1,512.00</u>	<u>0%</u>
TOTAL ALL EXPENSES:	<u>682,139.00</u>	<u>673,626.50</u>	<u>(8,512.50)</u>	<u>-1%</u>
NET INCOME (LOSS):	<u>(377,789.00)</u>	<u>(348,626.50)</u>	<u>29,162.50</u>	

All member and license types are tracked in one database and their annual license renewal processes are administered by this work group. This work group includes all activities associated with the collection of annual license fees; processing changes to a member's information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the accuracy of the membership records database and transmitting it to the Supreme Court.

Revenues are generated from application fees for pro hac vice admissions, as well as limited sales of member contact information, member status certificates, investigation fees for status changes, and revenue from sales of photo bar cards. Expenses are primarily printing and postage costs for the annual license packets and compliance follow up, and all status changes. Revenue changes are consistent with historic trends; direct costs change with changes in printing and mailing costs. Licensing revenue and expenses for annual licensing of LLLTs and LPOs are now reflected in those cost centers.

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LICENSING	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	5,800.00	-	(5,800.00)	-100%
LICENSE FEES	15,778,000.00	16,200,000.00	422,000.00	3%
LPO LICENSE FEES	174,400.00	-	(174,400.00)	-100%
TOTAL REVENUE:	<u>15,958,200.00</u>	<u>16,200,000.00</u>	<u>241,800.00</u>	<u>2%</u>
DIRECT EXPENSES:				
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INDIRECT EXPENSES:				
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ALL EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME (LOSS):	<u>15,958,200.00</u>	<u>16,200,000.00</u>	<u>241,800.00</u>	

Most cost centers across WSBA are supported by license fee funds. The Licensing cost center tracks this revenue without any associated expenses. Increase in revenue is attributable to increased license fee rates for all members in FY20.

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LIMITED LICENSE LEGAL TECHNICIAN	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	-	7,550.00	7,550.00	
LLLT EXAM FEES	-	4,500.00	4,500.00	
SEMINAR REGISTRATIONS	-	14,655.00	14,655.00	
INVESTIGATION FEES	-	300.00	300.00	
LLLT WAIVER FEES	-	300.00	300.00	
MEMBER LATE FEES	-	300.00	300.00	
TOTAL REVENUE:	-	27,605.00	27,605.00	
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	-	600.00	600.00	
LLLT BOARD	17,000.00	18,000.00	1,000.00	6%
LLLT OUTREACH	8,000.00	3,000.00	(5,000.00)	-63%
LLLT EXAM WRITING	-	14,178.00	14,178.00	
LLLT EDUCATION	-	5,650.00	5,650.00	
LICENSING FORMS	-	2.50	2.50	
POSTAGE	-	20.00	20.00	
STAFF TRAVEL/PARKING	600.00	600.00	-	0%
TOTAL DIRECT EXPENSES:	25,600.00	42,050.50	16,450.50	64%
INDIRECT EXPENSES:				
FTE	1.55	1.34	(0.21)	-14%
SALARY EXPENSE	135,526.00	103,330.00	(32,196.00)	-24%
BENEFIT EXPENSE	41,762.00	37,843.00	(3,919.00)	-9%
OVERHEAD	38,303.00	38,406.00	103.00	0%
TOTAL INDIRECT EXPENSES:	215,591.00	179,579.00	(36,012.00)	-17%
TOTAL ALL EXPENSES:	241,191.00	221,629.50	(19,561.50)	-8%
NET INCOME (LOSS):	(241,191.00)	(194,024.50)	47,166.50	

The Limited License Legal Technician (LLLT) license type (APR 28), was created by the Supreme Court and delegated to WSBA in 2012. LLLTs are WSBA members; there are 42 licensed LLLTs, with 37 of them currently on Active status. This cost center is used to track all revenues and expenses associated with the LLLT Program license type.

This cost center includes all revenue from admission, licensing, and MCLE functions for LLLTs, and all expenses related to admitting, licensing and annual license renewal (including MCLE reporting) for LLLTs, and includes staffing and expenses related to the LLLT Board, which by court rule oversees the license type. Also included are direct expenses for work with Ergometrics, a professional testing company that assists WSBA and the LLLT Board in preparing LLLT exams (similar to some parts of the assistance WSBA receives from the NCBE for the lawyer exam).

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LIMITED PRACTICE OFFICERS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INVESTIGATION FEES	-	1,000.00	1,000.00	
LPO EXAMINATION FEES	-	26,000.00	26,000.00	
LPO LICENSE FEES	-	173,900.00	173,900.00	
LPO LATE LICENSE FEES	-	4,590.00	4,590.00	
ACCREDITED PROGRAM FEES	-	6,000.00	6,000.00	
MEMBER LATE FEES	-	900.00	900.00	
TOTAL REVENUE:	<u>-</u>	<u>212,390.00</u>	<u>212,390.00</u>	
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	-	6,890.00	6,890.00	
LPO EXAM WRITING	-	14,178.00	14,178.00	
ONLINE LEGAL RESEARCH	-	1,837.50	1,837.50	
LAW LIBRARY	-	279.00	279.00	
LICENSING FORMS	-	60.00	60.00	
LPO BOARD	3,000.00	3,000.00	-	0%
LPO OUTREACH	-	3,000.00	3,000.00	
POSTAGE	-	480.00	480.00	
PRINTING & COPYING	-	200.00	200.00	
STAFF TRAVEL/PARKING	-	100.00	100.00	
TOTAL DIRECT EXPENSES:	<u>3,000.00</u>	<u>30,024.50</u>	<u>27,024.50</u>	<u>901%</u>
INDIRECT EXPENSES:				
FTE	1.17	1.09	(0.08)	-7%
SALARY EXPENSE	99,089.00	86,688.00	(12,401.00)	-13%
BENEFIT EXPENSE	40,651.00	31,360.00	(9,291.00)	-23%
OVERHEAD	28,913.00	31,214.00	2,301.00	8%
TOTAL INDIRECT EXPENSES:	<u>168,653.00</u>	<u>149,262.00</u>	<u>(19,391.00)</u>	<u>-11%</u>
TOTAL ALL EXPENSES:	<u>171,653.00</u>	<u>179,286.50</u>	<u>7,633.50</u>	<u>4%</u>
NET INCOME (LOSS):	<u>(171,653.00)</u>	<u>33,103.50</u>	<u>204,756.50</u>	

The Limited Practice Officer (LPO) license type (APR 12), was created by the Supreme Court, and later delegated to the WSBA in 2002. LPOs are WSBA members; there are about 971 licensed LPOs, with 804 of them on Active status. This cost center is used to track all revenues and expenses associated with the Limited Practice Officer (LPO) license type.

This cost center includes all revenue from admission, licensing, and MCLE functions for LPOs, and all expenses related to admitting, licensing and annual license renewal (including MCLE reporting) for LPOs, and includes staffing and expenses related to the Limited Practice Board, which by court rule oversees the program. Also included are direct expenses for work with Ergometrics a professional testing company that assists WSBA and the LP Board in preparing LPO exams (similar to some parts of the assistance WSBA receives from the NCBE for the lawyer exams).

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MANDATORY CONTINUING LEGAL EDUCATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ACCREDITED PROGRAM FEES	540,000.00	534,000.00	(6,000.00)	-1%
FORM1 LATE FEE	150,000.00	150,000.00	-	0%
MEMBER LATE FEES	203,000.00	201,800.00	(1,200.00)	-1%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	43,000.00	-	0%
ATTENDANCE LATE FEES	85,000.00	85,000.00	-	0%
COMITY CERTIFICATES	29,000.00	29,000.00	-	0%
TOTAL REVENUE:	<u>1,050,000.00</u>	<u>1,042,800.00</u>	<u>(7,200.00)</u>	<u>-1%</u>
DIRECT EXPENSES:				
ONLINE LEGAL RESEARCH	-	1,837.50	1,837.50	
LAW LIBRARY	-	279.00	279.00	
MCLE BOARD EXPENSES	2,000.00	2,000.00	-	0%
DEPRECIATION	249,948.00	250,000.00	52.00	0%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>252,448.00</u>	<u>254,616.50</u>	<u>2,168.50</u>	<u>1%</u>
INDIRECT EXPENSES:				
FTE	4.90	4.65	(0.25)	-5%
SALARY EXPENSE	374,898.00	424,678.00	49,780.00	13%
BENEFIT EXPENSE	124,996.00	123,400.00	(1,596.00)	-1%
OVERHEAD	121,087.00	133,772.00	12,685.00	10%
TOTAL INDIRECT EXPENSES:	<u>620,981.00</u>	<u>681,850.00</u>	<u>60,869.00</u>	<u>10%</u>
TOTAL ALL EXPENSES:	<u>873,429.00</u>	<u>936,466.50</u>	<u>63,037.50</u>	<u>7%</u>
NET INCOME (LOSS):	<u>176,571.00</u>	<u>106,333.50</u>	<u>(70,237.50)</u>	

MCLE administration is a core regulatory function of the WSBA. This area processes requests for accreditation of all CLE programs for all license types, a total of about 20,000 accreditation requests per year, and tracks the earned credits and the CLE certifications and requirements of all individual members to ascertain whether they have completed their minimum continuing education requirements. Every year, approximately one-third of the active WSBA members are required to report their MCLE credits.

Revenue increases are consistent with historical trends. The cost center tracks direct expenses related to MCLE accreditation and compliance (except expenses related for LLLT and LPO MCLE, which are included in those cost centers this year), and is also used to track staffing and expenses related to the MCLE Board, which by court rule oversees the program for all license types.

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MEMBER ASSISTANCE PROGRAM	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DIVERSIONS	10,000.00	6,750.00	(3,250.00)	-33%
TOTAL REVENUE:	10,000.00	6,750.00	(3,250.00)	-33%
DIRECT EXPENSES:				
PROF LIAB INSURANCE	850.00	850.00	-	0%
PUBLICATIONS PRODUCTION	200.00	200.00	-	0%
STAFF MEMBERSHIP DUES	225.00	225.00	-	0%
TOTAL DIRECT EXPENSES:	1,275.00	1,275.00	-	0%
INDIRECT EXPENSES:				
FTE	0.90	0.90	-	0%
SALARY EXPENSE	84,582.00	87,698.00	3,116.00	4%
BENEFIT EXPENSE	34,402.00	35,067.00	665.00	2%
OVERHEAD	22,240.00	25,891.00	3,651.00	16%
TOTAL INDIRECT EXPENSES:	141,224.00	148,656.00	7,432.00	5%
TOTAL ALL EXPENSES:	142,499.00	149,931.00	7,432.00	5%
NET INCOME (LOSS):	(132,499.00)	(143,181.00)	(10,682.00)	

The Member Wellness Program is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems and provide education and services to foster member well-being. Services include assessment, short-term consultation, group services (e.g. for Job Seekers) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Last year, MWP conducted approximately 200 consultations and gave presentations reaching 1,200 members.

Additionally, LAP makes assistance available to all WSBA members through a community partner, KEPRO, whose licensed professionals are available 24/7 assess, treat, and refer impaired lawyers. This program, known as WSBA Connects, provides members access to a suite of work/life integration services including financial counseling, family caregiver referral, and online resources and information to address a wide range of personal and work issues. Extended resources include a free, statewide MWP-trained peer advisor network, self-care website resources, and free or low cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.

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MEMBER SERVICES AND ENGAGEMENT	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ROYALTIES	30,000.00	42,500.00	12,500.00	42%
NMP PRODUCT SALES	70,000.00	70,000.00	-	0%
SPONSORSHIPS	1,200.00	800.00	(400.00)	-33%
SEMINAR REGISTRATIONS	30,000.00	15,000.00	(15,000.00)	-50%
TRIAL ADVOCACY PROGRAM	10,000.00	10,000.00	-	0%
TOTAL REVENUE:	<u>141,200.00</u>	<u>138,300.00</u>	<u>(2,900.00)</u>	<u>-2%</u>
DIRECT EXPENSES:				
WYLC OUTREACH EVENTS	2,500.00	2,500.00	-	0%
LENDING LIBRARY	5,500.00	5,500.00	-	0%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	1,500.00	-	0%
WYL COMMITTEE	15,000.00	15,000.00	-	0%
OPEN SECTIONS NIGHT	4,400.00	3,000.00	(1,400.00)	
RURAL PLACEMENT PROGRAM	10,500.00	-	(10,500.00)	
TRIAL ADVOCACY PROGRAM	2,500.00	2,500.00	-	0%
RECEPTION/FORUM EXPENSE	4,000.00	4,000.00	-	0%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	2,500.00	-	0%
YLL SECTION PROGRAM	1,100.00	1,100.00	-	0%
WYLC CLE COMPS	1,000.00	1,000.00	-	0%
STAFF TRAVEL/PARKING	4,500.00	2,500.00	(2,000.00)	-44%
STAFF MEMBERSHIP DUES	385.00	445.00	60.00	16%
SUBSCRIPTIONS	480.00	500.00	20.00	4%
CONFERENCE CALLS	200.00	300.00	100.00	50%
TOTAL DIRECT EXPENSES:	<u>56,065.00</u>	<u>42,345.00</u>	<u>(13,720.00)</u>	<u>-24%</u>
INDIRECT EXPENSES:				
FTE	3.98	4.24	0.26	7%
SALARY EXPENSE	296,941.00	326,272.00	29,331.00	10%
BENEFIT EXPENSE	110,321.00	119,762.00	9,441.00	9%
OVERHEAD	98,352.00	121,977.00	23,625.00	24%
TOTAL INDIRECT EXPENSES:	<u>505,614.00</u>	<u>568,011.00</u>	<u>62,397.00</u>	<u>12%</u>
TOTAL ALL EXPENSES:	<u>561,679.00</u>	<u>610,356.00</u>	<u>48,677.00</u>	<u>9%</u>
NET INCOME (LOSS):	<u>(420,479.00)</u>	<u>(472,056.00)</u>	<u>(51,577.00)</u>	

Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and practice management. These activities are designed to support member competence, professionalism and strengthen community.

In FY19 this cost center will support the direct and indirect costs of: (1) developing a 24-credit Practice Primer Track, the annual Trial Advocacy Program, and a free financial/debt management seminar; (2) supporting 1 Open Sections Night, 4 MentorLink Mixers, the Young Lawyer Liaison Program (to Sections), 4 Public Service Incentive Awards (free CLEs), the Law School WSBA Representatives Program, the WSBA mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (3) supporting those in solo and small-firm practice and those going through practice transitions by continuing to offer free telephone consultations, maintaining a Lending Library, referrals to external consultant, offering discounts to practice management vendors, and promoting WSBA online guides; (4) supporting the Washington Young Lawyers Committee and the ABA YLD District Representative; (5) promoting the WSBA Health Insurance Exchange..

FY20 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount), CLE registration for live seminars, and sales of on-demand recorded products. Overall direct expenses for the cost center in FY20 are reduced from FY19.

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MEMBERSHIP BENEFITS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SPONSORSHIPS	8,000.00	9,000.00	1,000.00	13%
INTERNET SALES	9,000.00	12,000.00	3,000.00	33%
TOTAL REVENUE:	17,000.00	21,000.00	4,000.00	24%
DIRECT EXPENSES:				
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	(500.00)	-100%
LEGAL LUNCHBOX SPEAKERS & PROGRAM DEVELOP	1,700.00	2,000.00	300.00	18%
WSBA CONNECTS	46,560.00	46,560.00	-	
CASEMAKER & FASTCASE	136,336.00	136,436.00	100.00	0%
TRANSCRIPTION SERVICES	-	1,500.00	1,500.00	
TOTAL DIRECT EXPENSES:	185,096.00	186,496.00	1,400.00	1%
INDIRECT EXPENSES:				
FTE	0.73	0.69	(0.04)	-5%
SALARY EXPENSE	54,366.00	53,322.00	(1,044.00)	-2%
BENEFIT EXPENSE	20,206.00	19,484.00	(722.00)	-4%
OVERHEAD	18,039.00	19,706.00	1,667.00	9%
TOTAL INDIRECT EXPENSES:	92,611.00	92,512.00	(99.00)	0%
TOTAL ALL EXPENSES:	277,707.00	279,008.00	1,301.00	0%
NET INCOME (LOSS):	(260,707.00)	(258,008.00)	2,699.00	

This cost center includes costs associated with programs benefiting WSBA's membership as a part of their annual license fee: (1) Casemaker and Fastcase, two free legal research tools; (2) Legal Lunch Box Series, a free monthly CLEs with attendance in excess of 20,000 in FY18; and (3) WSBA Connects, a confidential 24/7 member assistance program operated by Kepro, our community partner (see Member Wellness Program cost center narrative for a fuller description of this program). The cost center also includes the revenue for sponsorship and online sales associated with the Legal Lunchbox Series.

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NW LAWYER	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DISPLAY ADVERTISING	297,500.00	297,500.00	-	0%
SUBSCRIPT/SINGLE ISSUES	350.00	350.00	-	0%
CLASSIFIED ADVERTISING	12,500.00	12,500.00	-	0%
GEN ANNOUNCEMENTS	17,500.00	17,500.00	-	0%
PROF ANNOUNCEMENTS	21,000.00	21,000.00	-	0%
JOB TARGET	112,500.00	112,500.00	-	0%
TOTAL REVENUE:	461,350.00	461,350.00	-	0%
DIRECT EXPENSES:				
GRAPHICS/ARTWORK	3,500.00	3,500.00	-	0%
EDITORIAL ADVIS COMMITTEE EXP	800.00	800.00	-	0%
BAD DEBT EXPENSE	2,000.00	2,000.00	-	0%
POSTAGE	89,000.00	89,000.00	-	0%
PRINTING & COPYING	250,000.00	250,000.00	-	0%
STAFF MEMBERSHIP DUES	135.00	615.00	480.00	356%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	12,000.00	1,800.00	18%
TOTAL DIRECT EXPENSES:	355,635.00	357,915.00	2,280.00	1%
INDIRECT EXPENSES:				
FTE	2.25	2.55	0.30	13%
SALARY EXPENSE	177,211.00	206,395.00	29,184.00	16%
BENEFIT EXPENSE	70,006.00	79,825.00	9,819.00	14%
OVERHEAD	55,601.00	73,359.00	17,758.00	32%
TOTAL INDIRECT EXPENSES:	302,818.00	359,579.00	56,761.00	19%
TOTAL ALL EXPENSES:	658,453.00	717,494.00	59,041.00	9%
NET INCOME (LOSS):	(197,103.00)	(256,144.00)	(59,041.00)	

NWLawyer is the official publication of WSBA and serves as the primary method of print communication that is received by all WSBA members and is available to inactive and emeritus members on request. A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. Authors are volunteers and are not paid for their contributions. Editing and production of NWLawyer is administered by the staff in the Communications and Outreach Department. NWLawyer revenues come from sales of advertisements (display ads, classified ads, professional ads, and announcements) and subscriptions (to nonmembers). Expenses include outside advertising sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of the photography and artwork, are performed in-house. The overall increase in indirect costs reflects staff time devoted to bringing on a new, full-time editor. After vetting several options, WSBA entered into a contract with a professional advertising management company (SagaCity Media) in January 2018 for the express purpose of increasing ad sales revenue. The production team is working with SagaCity to set ad targets and diversify the types of ads included in the magazine to begin to make the magazine more cost-neutral. We have also contracted (as of June 2019) for an upgraded platform for the digital version of the magazine that will allow for additional online ads, producing an additional revenue stream.

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OFFICE OF THE EXECUTIVE DIRECTOR	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
ED TRAVEL & OUTREACH	-	5,000.00	5,000.00	
LAW LIBRARY	-	279.00	279.00	
STAFF TRAVEL/PARKING	-	5,400.00	5,400.00	
STAFF MEMBERSHIP DUES	-	1,700.00	1,700.00	
TELEPHONE	-	1,000.00	1,000.00	
TOTAL DIRECT EXPENSES:	-	13,379.00	13,379.00	
INDIRECT EXPENSES:				
FTE	-	1.45	1.45	
SALARY EXPENSE	-	247,104.00	247,104.00	
BENEFIT EXPENSE	-	71,244.00	71,244.00	
OVERHEAD	-	41,714.00	41,714.00	
TOTAL INDIRECT EXPENSES:	-	360,062.00	360,062.00	
TOTAL ALL EXPENSES:	-	373,441.00	373,441.00	
NET INCOME (LOSS):	-	(373,441.00)	(373,441.00)	

This cost center supports the Office of the Executive Director. The budget includes funding travel and outreach as well as other related expenses.

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OFFICE OF GENERAL COUNSEL	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
LITIGATION EXPENSES	-	500.00	500.00	
ONLINE LEGAL RESEARCH	-	11,025.00	11,025.00	
LAW LIBRARY	-	1,673.00	1,673.00	
COURT RULES COMMITTEE	2,000.00	3,000.00	1,000.00	50%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	500.00	-	0%
CUSTODIANSHIP	2,500.00	2,500.00	-	0%
DEPRECIATION	3,336.00	3,336.00	-	0%
STAFF TRAVEL/PARKING	3,240.00	300.00	(2,940.00)	-91%
STAFF MEMBERSHIP DUES	1,500.00	1,500.00	-	0%
TOTAL DIRECT EXPENSES:	13,076.00	24,334.00	11,258.00	86%
INDIRECT EXPENSES:				
FTE	5.75	5.82	0.07	1%
SALARY EXPENSE	588,978.00	600,907.00	11,929.00	2%
BENEFIT EXPENSE	197,610.00	198,401.00	791.00	0%
OVERHEAD	142,092.00	167,431.00	25,339.00	18%
TOTAL INDIRECT EXPENSES:	928,680.00	966,739.00	38,059.00	4%
TOTAL ALL EXPENSES:	941,756.00	991,073.00	49,317.00	5%
NET INCOME (LOSS):	(941,756.00)	(991,073.00)	(49,317.00)	

The Office of General Counsel serves as counsel to WSBA and the Board of Governors. This office handles or oversees all litigation against WSBA, interpretations and changes to the WSBA bylaws, and other legal issues. It also handles public records requests, custodianship matters, the Client Protection Fund applications, investigation, and processing, and logistical support for Hearing Officers, Conflicts Review Counsel, and for the outside counsel appointed to represent incapacitated respondents in the lawyer discipline system. Staff in this office also supports various boards, committees, task forces, and workgroups, including the Client Protection Board, the Court Rules Committee, Discipline Selection Panel, and the Discipline Advisory Round Table.

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OFFICE OF GENERAL COUNSEL DISCIPLINARY BOARD	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
LAW LIBRARY	-	1,116.00	1,116.00	
DISCIPLINARY BOARD EXPENSES	10,000.00	10,000.00	-	0%
CHIEF HEARING OFFICER	33,000.00	33,000.00	-	0%
HEARING OFFICER EXPENSES	3,000.00	3,000.00	-	0%
HEARING OFFICER TRAINING	2,000.00	2,000.00	-	0%
OUTSIDE COUNSEL	55,000.00	55,000.00	-	0%
STAFF MEMBERSHIP DUES	500.00	200.00	(300.00)	-60%
TOTAL DIRECT EXPENSES:	103,500.00	104,316.00	816.00	1%
INDIRECT EXPENSES:				
FTE	1.45	1.55	0.10	7%
SALARY EXPENSE	110,578.00	104,449.00	(6,129.00)	-6%
BENEFIT EXPENSE	40,663.00	40,468.00	(195.00)	0%
OVERHEAD	35,832.00	44,591.00	8,759.00	24%
TOTAL INDIRECT EXPENSES:	187,073.00	189,508.00	2,435.00	1%
TOTAL ALL EXPENSES:	290,573.00	293,824.00	3,251.00	1%
NET INCOME (LOSS):	(290,573.00)	(293,824.00)	(3,251.00)	

The Disciplinary Board reviews stipulations to and hearing officer recommendations for suspension and disbarment, holds public oral arguments, and issues written recommendations to the Supreme Court in disciplinary matters. Four separate Review Committees made up of Disciplinary Board members review disciplinary counsel requests for public hearing, admonition, and interim suspension, and dismissals upon request. One assistant general counsel devotes approximately half of her time to this function, assisted by the Clerk to the Disciplinary Board, who handles a significant number of requests for public discipline information.

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OUTREACH AND ENGAGEMENT	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
ABA DELEGATES	4,500.00	5,600.00	1,100.00	24%
ANNUAL CHAIR MEETINGS	600.00	600.00	-	0%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	4,500.00	-	0%
BOG ELECTIONS	6,500.00	6,500.00	-	0%
BAR OUTREACH	10,000.00	11,600.00	1,600.00	16%
PROFESSIONALISM	2,000.00	2,000.00	-	0%
STAFF TRAVEL/PARKING	1,400.00	-	(1,400.00)	-100%
STAFF MEMBERSHIP DUES	1,152.00	825.00	(327.00)	-28%
CONFERENCE CALLS	200.00	-	(200.00)	-100%
TOTAL DIRECT EXPENSES:	30,852.00	31,625.00	773.00	3%
INDIRECT EXPENSES:				
FTE	2.73	2.73	-	0%
SALARY EXPENSE	224,397.00	231,494.00	7,097.00	3%
BENEFIT EXPENSE	79,186.00	81,898.00	2,712.00	3%
OVERHEAD	67,463.00	78,537.00	11,074.00	16%
TOTAL INDIRECT EXPENSES:	371,046.00	391,929.00	20,883.00	6%
TOTAL ALL EXPENSES:	401,898.00	423,554.00	21,656.00	5%
NET INCOME (LOSS):	(401,898.00)	(423,554.00)	(21,656.00)	

The Outreach and Engagement Division advances strategic bar initiatives by developing, supporting, and overseeing activities that build relationships with the general public; legal professionals; local, county, and specialty bars; policymakers/influencers, and other stakeholders. Outreach work aims to enhance volunteer recruitment, raise awareness and understanding of WSBA programs and priorities, create a sustainable stakeholder network, and leverage Board and staff as brand ambassadors and champions to influence their networks outside of WSBA.

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PRACTICE LAW BOARD	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
PRACTICE OF LAW BOARD	16,000.00	16,000.00	-	0%
TOTAL DIRECT EXPENSES:	16,000.00	16,000.00	-	0%
INDIRECT EXPENSES:				
FTE	0.40	0.40	-	0%
SALARY EXPENSE	50,676.00	38,689.00	(11,987.00)	-24%
BENEFIT EXPENSE	13,502.00	13,065.00	(437.00)	-3%
OVERHEAD	9,885.00	11,507.00	1,622.00	16%
TOTAL INDIRECT EXPENSES:	74,063.00	63,261.00	(10,802.00)	-15%
TOTAL ALL EXPENSES:	90,063.00	79,261.00	(10,802.00)	-12%
NET INCOME (LOSS):	(90,063.00)	(79,261.00)	10,802.00	

The Practice of Law Board (POLB) is established by Supreme Court rule and administered by the WSBA to make recommendations to the Supreme Court regarding the practice or law, particularly with regard to the delivery of legal and law related services to the public. The POLB is also charged with educating the public about how to receive competent legal assistance. The POLB reviews allegations of the unauthorized practice of law (UPL) and refers matters for prosecution when appropriate.

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PROFESSIONAL RESPONSIBILITY PROGRAM	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
LAW LIBRARY	-	279.00	279.00	
CPE COMMITTEE	4,200.00	5,000.00	800.00	19%
STAFF TRAVEL/PARKING	2,000.00	4,000.00	2,000.00	100%
STAFF MEMBERSHIP DUES	500.00	375.00	(125.00)	-25%
TOTAL DIRECT EXPENSES:	6,700.00	9,654.00	2,954.00	44%
INDIRECT EXPENSES:				
FTE	1.65	1.55	(0.10)	-6%
SALARY EXPENSE	160,192.00	159,873.00	(319.00)	0%
BENEFIT EXPENSE	57,904.00	57,053.00	(851.00)	-1%
OVERHEAD	40,774.00	44,591.00	3,817.00	9%
TOTAL INDIRECT EXPENSES:	258,870.00	261,517.00	2,647.00	1%
TOTAL ALL EXPENSES:	265,570.00	271,171.00	5,601.00	2%
NET INCOME (LOSS):	(265,570.00)	(271,171.00)	(5,601.00)	

This program includes the ethics phone line, a resource for members to get answers to ethics questions before they take action; support for the Committee on Professional Ethics; and statewide educational ethics presentations. The Ethics Line provides ethics assistance in around 3,000 member calls a year, and Professional Responsibility Counsel is a frequent local (and occasionally national) speaker, making between 40 and 50 presentations a year on ethical issues of concern to our members. In FY17, WSBA staff completed a revamp of the Ethics Advisory Opinion database and search function to make it easier for people to find current, accurate ethics information on the WSBA website.

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PUBLIC SERVICE PROGRAMS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	110,000.00	125,000.00	15,000.00	14%
PSP PRODUCT SALES	2,000.00	1,000.00	(1,000.00)	-50%
WORK STUDY GRANTS	-	2,100.00	2,100.00	
TOTAL REVENUE:	112,000.00	128,100.00	16,100.00	14%
DIRECT EXPENSES:				
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	2,000.00	-	0%
PUBLIC SERVICE EVENTS AND PROJECTS	20,500.00	25,000.00	4,500.00	22%
DONATIONS/SPONSORSHIPS	207,915.00	221,777.00	13,862.00	7%
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
TOTAL DIRECT EXPENSES:	232,415.00	250,777.00	18,362.00	8%
INDIRECT EXPENSES:				
FTE	1.03	1.54	0.51	50%
SALARY EXPENSE	87,057.00	117,048.00	29,991.00	34%
BENEFIT EXPENSE	29,994.00	42,502.00	12,508.00	42%
OVERHEAD	25,453.00	44,303.00	18,850.00	74%
TOTAL INDIRECT EXPENSES:	142,504.00	203,853.00	61,349.00	43%
TOTAL ALL EXPENSES:	374,919.00	454,630.00	79,711.00	21%
NET INCOME (LOSS):	(262,919.00)	(326,530.00)	(63,611.00)	

Public Service Programs includes staffing and support for the WSBA Moderate Means Program, Call to Duty, the Powerful Communities Project, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service through WSBA and with our community partners. Much of this support is provided in the form of grant funding to the partners through the Powerful Communities Project and the Moderate Means Program. There is a small increase for the Moderate Means Program to cover the expenses associated with bifurcating the previously shared staff attorney position at Seattle University and University of Washington law schools; by having two different part-time people at each school, we will be able to serve more clients and improve the program overall. There is a small increase to redesign the pro bono portal for WSBA members to find pro bono opportunities; the current portal is out of date and needs significant improvements. Public Service Programs will continued to be supported by a grant of \$125,000 from the Washington State Bar Foundation.

Washington State Bar Association
Budget Comparison Report
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PUBLICATION AND DESIGN SERVICES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
IMAGE LIBRARY	4,680.00	4,680.00	-	0%
EQUIPMENT, HARDWARE & SOFTWARE	-	330.00	330.00	
STAFF MEMBERSHIP DUES	500.00	-	(500.00)	-100%
SUBSCRIPTIONS	83.00	262.00	179.00	216%
SUPPLIES	-	300.00	300.00	
TOTAL DIRECT EXPENSES:	5,263.00	5,572.00	309.00	6%
INDIRECT EXPENSES:				
FTE	1.22	1.09	(0.13)	-11%
SALARY EXPENSE	80,074.00	75,007.00	(5,067.00)	-6%
BENEFIT EXPENSE	31,380.00	28,805.00	(2,575.00)	-8%
OVERHEAD	30,148.00	31,357.00	1,209.00	4%
TOTAL INDIRECT EXPENSES:	141,602.00	135,169.00	(6,433.00)	-5%
TOTAL ALL EXPENSES:	146,865.00	140,741.00	(6,124.00)	-4%
NET INCOME (LOSS):	(146,865.00)	(140,741.00)	6,124.00	

Publication and Design Services is responsible for: (1) editing and oversight of WSBA publications (including but not limited to Deskbooks, Sections publications, and NWLawyer); (2) graphic design for WSBA projects, programs, events, and CLE marketing; and (3) shared oversight of, and set up of products on, the WSBA online store.

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SECTIONS ADMINISTRATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
REIMBURSEMENTS FROM SECTIONS	300,000.00	300,000.00	-	0%
TOTAL REVENUE:	300,000.00	300,000.00	-	0%
DIRECT EXPENSES:				
SECTION/COMMITTEE CHAIR MTGS	1,000.00	1,000.00	-	0%
DUES STATEMENTS	6,000.00	6,000.00	-	0%
STAFF TRAVEL/PARKING	1,200.00	1,200.00	-	0%
STAFF MEMBERSHIP DUES	125.00	125.00	-	0%
SUBSCRIPTIONS	372.00	372.00	-	0%
CONFERENCE CALLS	300.00	300.00	-	0%
MISCELLANEOUS	300.00	300.00	-	0%
TOTAL DIRECT EXPENSES:	9,297.00	9,297.00	-	0%
INDIRECT EXPENSES:				
FTE	4.25	4.24	(0.01)	0%
SALARY EXPENSE	297,955.00	303,468.00	5,513.00	2%
BENEFIT EXPENSE	112,039.00	114,639.00	2,600.00	2%
OVERHEAD	105,024.00	121,905.00	16,881.00	16%
TOTAL INDIRECT EXPENSES:	515,018.00	540,012.00	24,994.00	5%
TOTAL ALL EXPENSES:	524,315.00	549,309.00	24,994.00	5%
NET INCOME (LOSS):	(224,315.00)	(249,309.00)	(24,994.00)	

The WSBA has 29 sections and provides the administrative functions necessary to support them. Direct staff time and expenses related to administering the sections are included in this cost center. This cost center also supports the indirect costs of developing 70 credit hours of 'Mini CLEs' for Sections in FY19. Sections partially reimburse WSBA for the cost of supporting sections through a charge of \$18.75 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the preparation and mailing of the annual section dues invoices, the collection of section dues, and staff-related expenses for supporting the sections.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

TECHNOLOGY	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
COMPUTER HARDWARE	29,000.00	29,000.00	-	0%
COMPUTER SOFTWARE	29,000.00	29,000.00	-	0%
HARDWARE SERVICE & WARRANTIES	60,000.00	60,000.00	-	0%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	270,000.00	-	0%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	10,000.00	-	0%
COMPUTER SUPPLIES	15,000.00	15,000.00	-	0%
THIRD PARTY SERVICES	143,000.00	143,000.00	-	0%
CONSULTING SERVICES	85,000.00	85,000.00	-	0%
STAFF TRAVEL/PARKING	2,500.00	2,500.00	-	0%
STAFF MEMBERSHIP DUES	110.00	110.00	-	0%
TELEPHONE	24,000.00	24,000.00	-	0%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(667,610.00)	-	0%
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
FTE	12.10	12.10	-	0%
SALARY EXPENSE	1,059,680.00	1,090,382.00	30,702.00	3%
CAPITAL LABOR	(188,800.00)	(141,000.00)	47,800.00	-25%
BENEFIT EXPENSE	370,332.00	377,371.00	7,039.00	2%
OVERHEAD	299,010.00	348,096.00	49,086.00	16%
TOTAL INDIRECT EXPENSES:	1,540,222.00	1,674,849.00	134,627.00	9%
TOTAL ALL EXPENSES:	1,540,222.00	1,674,849.00	134,627.00	9%
NET INCOME (LOSS):	(1,540,222.00)	(1,674,849.00)	(134,627.00)	

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

ATTACHMENT B

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2019 to September 30, 2020

CONTINUING LEGAL EDUCATION (CLE)	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	1,000.00	1,000.00	-	0%
SEMINAR REGISTRATIONS	876,000.00	860,000.00	(16,000.00)	-2%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	29,000.00	(12,500.00)	-30%
COURSEBOOK SALES	11,000.00	9,000.00	(2,000.00)	-18%
MP3 AND VIDEO SALES	950,000.00	925,000.00	(25,000.00)	-3%
TOTAL REVENUE:	<u>1,879,500.00</u>	<u>1,824,000.00</u>	<u>(55,500.00)</u>	<u>-3%</u>
DIRECT EXPENSES:				
COST OF SALES - COURSEBOOKS	1,200.00	200.00	(1,000.00)	-83%
A/V DEVELOP COSTS (RECORDING)	1,500.00	1,500.00	-	0%
ONLINE PRODUCT HOSTING EXPENSES	40,000.00	42,000.00	2,000.00	5%
SHIPPING SUPPLIES	100.00	-	(100.00)	-100%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	500.00	-	0%
COURSEBOOK PRODUCTION	3,000.00	3,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	10,685.00	15,500.00	4,815.00	45%
POSTAGE - MISCELLANEOUS	2,500.00	1,000.00	(1,500.00)	-60%
ACCREDITATION FEES	4,696.00	3,000.00	(1,696.00)	-36%
SEMINAR BROCHURES	20,770.00	21,000.00	230.00	1%
FACILITIES	223,500.00	234,000.00	10,500.00	5%
SPEAKERS & PROGRAM DEVELOP	68,100.00	62,000.00	(6,100.00)	-9%
SPLITS TO SECTIONS- SEMINARS	-	100,100.00	100,100.00	
CLE SEMINAR COMMITTEE	500.00	500.00	-	0%
BAD DEBT EXPENSE	600.00	600.00	-	0%
DEPRECIATION	5,540.00	5,820.00	280.00	5%
STAFF TRAVEL/PARKING	5,675.00	8,000.00	2,325.00	41%
STAFF MEMBERSHIP DUES	1,260.00	1,470.00	210.00	17%
SUPPLIES	3,650.00	2,000.00	(1,650.00)	-45%
TOTAL DIRECT EXPENSES:	<u>393,776.00</u>	<u>502,190.00</u>	<u>108,414.00</u>	<u>28%</u>
INDIRECT EXPENSES:				
FTE	9.72	9.31	0.41	4%
SALARY EXPENSE	656,422.00	643,255.00	(13,167.00)	-2%
BENEFIT EXPENSE	254,178.00	245,839.00	(8,339.00)	-3%
OVERHEAD	240,197.00	267,832.00	27,635.00	12%
TOTAL INDIRECT EXPENSES:	<u>1,150,797.00</u>	<u>1,156,926.00</u>	<u>6,129.00</u>	<u>1%</u>
TOTAL ALL EXPENSES:	<u>1,544,573.00</u>	<u>1,659,116.00</u>	<u>114,543.00</u>	<u>7%</u>
NET INCOME (LOSS):	<u>334,927.00</u>	<u>164,884.00</u>	<u>(170,043.00)</u>	

The CLE cost center includes revenues and costs associated with CLE live seminars and on-demand seminars. Revenues include live seminar registrations, sponsorships, online sales of coursebooks, and sales of on-demand CLE seminars (both video and audio). Consistent with revenues, expenses reflect the cost of production of seminars and products. Revenue for live CLE participation has settled at current levels after a sharp decline in FY17 and FY18 and revenue for recorded products is holding steady at current levels as well. Beginning in FY19 the fiscal policy for sharing CLE revenue with Sections changed. Under the new policy, Sections and WSBA CLE will split live and on-demand seminar revenue after actual direct and indirect costs have been recouped. This policy shift will increase the overall splits to Sections as compared to the former policy which was based on live revenue only. As in FY19, WSBA CLE continues to look for opportunities to decrease direct and indirect costs. In FY17, Deskbooks were included in this cost center; they are now accounted for separately in the Deskbooks cost center.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CLE - PRODUCTS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	1,000.00	1,000.00	-	0%
COURSEBOOK SALES	11,000.00	9,000.00	(2,000.00)	-18%
MP3 AND VIDEO SALES	950,000.00	925,000.00	(25,000.00)	-3%
TOTAL REVENUE:	962,000.00	935,000.00	(27,000.00)	-3%
DIRECT EXPENSES:				
COST OF SALES - COURSEBOOKS	1,200.00	200.00	(1,000.00)	-83%
A/V DEVELOP COSTS (RECORDING)	1,500.00	1,500.00	-	0%
ONLINE PRODUCT HOSTING EXPENSES	40,000.00	42,000.00	2,000.00	5%
SHIPPING SUPPLIES	100.00	-	(100.00)	-100%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	500.00	-	0%
POSTAGE - FLIERS/CATALOGS	-	3,500.00	3,500.00	
SEMINAR BROCHURES	-	3,000.00	3,000.00	
BAD DEBT EXPENSE	100.00	100.00	-	0%
DEPRECIATION	5,540.00	5,820.00	280.00	5%
STAFF TRAVEL/PARKING	-	2,000.00	2,000.00	
STAFF MEMBERSHIP DUES	410.00	620.00	210.00	51%
TOTAL DIRECT EXPENSES:	49,350.00	59,240.00	9,890.00	20%
INDIRECT EXPENSES:				
FTE	1.63	1.56	(0.07)	-4%
SALARY EXPENSE	98,425.00	103,267.00	4,842.00	5%
BENEFIT EXPENSE	40,026.00	39,532.00	(494.00)	-1%
OVERHEAD	40,280.00	44,878.00	4,598.00	11%
TOTAL INDIRECT EXPENSES:	178,731.00	187,677.00	8,946.00	5%
TOTAL ALL EXPENSES:	228,081.00	246,917.00	18,836.00	8%
NET INCOME (LOSS):	733,919.00	688,083.00	(45,836.00)	

Washington State Bar Association

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CLE- SEMINARS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SEMINAR REGISTRATIONS	876,000.00	860,000.00	(16,000.00)	-2%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	29,000.00	(12,500.00)	-30%
TOTAL REVENUE:	917,500.00	889,000.00	(28,500.00)	-3%
DIRECT EXPENSES:				
COURSEBOOK PRODUCTION	3,000.00	3,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	10,685.00	12,000.00	1,315.00	12%
POSTAGE - MISCELLANEOUS	2,500.00	1,000.00	(1,500.00)	-60%
ACCREDITATION FEES	4,696.00	3,000.00	(1,696.00)	-36%
SEMINAR BROCHURES	20,770.00	18,000.00	(2,770.00)	-13%
FACILITIES	223,500.00	234,000.00	10,500.00	5%
SPEAKERS & PROGRAM DEVELOP	68,100.00	62,000.00	(6,100.00)	-9%
SPLITS TO SECTIONS- SEMINARS	-	100,100.00	100,100.00	
CLE SEMINAR COMMITTEE	500.00	500.00	-	0%
BAD DEBT EXPENSE	500.00	500.00	-	0%
STAFF TRAVEL/PARKING	5,675.00	6,000.00	325.00	6%
STAFF MEMBERSHIP DUES	850.00	850.00	-	0%
SUPPLIES	3,650.00	2,000.00	(1,650.00)	-45%
TOTAL DIRECT EXPENSES:	344,426.00	442,950.00	98,524.00	29%
INDIRECT EXPENSES:				
FTE	8.09	7.75	(0.34)	-4%
SALARY EXPENSE	557,997.00	539,988.00	(18,009.00)	-3%
BENEFIT EXPENSE	214,152.00	206,307.00	(7,845.00)	-4%
OVERHEAD	199,917.00	222,954.00	23,037.00	12%
TOTAL INDIRECT EXPENSES:	972,066.00	969,249.00	(2,817.00)	0%
TOTAL ALL EXPENSES:	1,316,492.00	1,412,199.00	95,707.00	7%
NET INCOME (LOSS):	(398,992.00)	(523,199.00)	(124,207.00)	

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DESKBOOKS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	2,000.00	2,500.00	500.00	25%
DESKBOOK SALES	80,000.00	100,000.00	20,000.00	25%
SECTION PUBLICATION SALES	3,000.00	3,000.00	-	0%
CASEMAKER ROYALTIES	75,000.00	60,000.00	(15,000.00)	-20%
TOTAL REVENUE:	160,000.00	165,500.00	5,500.00	3%
DIRECT EXPENSES:				
COST OF SALES - DESKBOOKS	50,000.00	60,000.00	10,000.00	20%
COST OF SALES - SECTION PUBLICATION	750.00	750.00	-	0%
SPLITS TO SECTIONS	1,000.00	1,000.00	-	0%
DESKBOOK ROYALTIES	1,000.00	1,000.00	-	0%
SHIPPING SUPPLIES	150.00	-	(150.00)	-100%
POSTAGE & DELIVERY-DESKBOOKS	2,000.00	2,500.00	500.00	25%
FLIERS/CATALOGS	3,000.00	3,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	1,500.00	1,500.00	-	0%
COMPLIMENTARY BOOK PROGRAM	2,000.00	2,500.00	500.00	25%
ONLINE LEGAL RESEARCH	-	1,837.50	1,837.50	
BAD DEBT EXPENSE	100.00	100.00	-	0%
RECORDS STORAGE - OFF SITE	7,440.00	8,100.00	660.00	9%
STAFF MEMBERSHIP DUES	250.00	220.00	(30.00)	-12%
SUBSCRIPTIONS	-	150.00	150.00	
MISCELLANEOUS	200.00	-	(200.00)	-100%
TOTAL DIRECT EXPENSES:	69,390.00	82,657.50	13,267.50	19%
INDIRECT EXPENSES:				
FTE	2.05	2.25	0.20	10%
SALARY EXPENSE	117,663.00	148,307.00	30,644.00	26%
BENEFIT EXPENSE	48,981.00	58,004.00	9,023.00	18%
OVERHEAD	50,659.00	64,729.00	14,070.00	28%
TOTAL INDIRECT EXPENSES:	217,303.00	271,040.00	53,737.00	25%
TOTAL ALL EXPENSES:	286,693.00	353,697.50	67,004.50	23%
NET INCOME (LOSS):	(126,693.00)	(188,197.50)	(61,504.50)	

WSBA publishes a library of 18 Deskbook titles in substantive areas of Washington law such as family law and real property, as well as civil procedure and ethics; these Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 250 Washington state and federal appellate court opinions. Included in the CLE cost center in FY17, this cost center includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include contract services for cite-checking, copyediting, creation of tables of authorities, indexing, and desktop publishing, as well as the costs of printing and binding.

ATTACHMENT C

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CLIENT PROTECTION FUND	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
CPF RESTITUTION	3,000.00	3,000.00	-	0%
CPF MEMBER ASSESSMENTS	982,000.00	1,000,000.00	18,000.00	2%
INTEREST REVENUE	7,500.00	20,000.00	12,500.00	167%
TOTAL REVENUE:	992,500.00	1,023,000.00	30,500.00	3%
DIRECT EXPENSES:				
GIFTS TO INJURED CLIENTS	500,000.00	500,000.00	-	0%
CPF BOARD EXPENSES	3,000.00	3,000.00	-	0%
BANK FEES - WELLS FARGO	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	504,000.00	504,000.00	-	0%
INDIRECT EXPENSES:				
FTE	1.25	1.18	(0.07)	-6%
SALARY EXPENSE	97,740.00	79,855.00	(17,885.00)	-18%
BENEFIT EXPENSE	35,581.00	30,884.00	(4,697.00)	-13%
OVERHEAD	30,889.00	33,947.00	3,058.00	10%
TOTAL INDIRECT EXPENSES:	164,210.00	144,686.00	(19,524.00)	-12%
TOTAL ALL EXPENSES:	668,210.00	648,686.00	(19,524.00)	-3%
NET INCOME (LOSS):	324,290.00	374,314.00	50,024.00	

The Washington Supreme Court and WSBA created this legally restricted fund in 1995 to compensate persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer. It does not cover malpractice claims or fee disputes.

The CPF is funded exclusively from the mandatory assessment of \$30 on active members, house counsel, and pro hac vice admissions. All payments are discretionary and must be approved by the CPF Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustees of the Fund. The maximum amount that can be awarded on any claim is \$150,000. The Supreme Court approved amendments to the Admission and Practice Rules to change the name from the Lawyers' Fund for Client Protection to the Client Protection Fund, and to provide that the actions of LLLTs will be included within the coverage provided by the CPF, effective September 1, 2017.

ATTACHMENT D

**2020 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2020
Capital Software								
GILDA System Replacement (Phase 2- project to finish in FY21)	DISC	144,000	1	144,000	5	Jan-21	28,800	0
Navision Accounting System Upgrade	General Indirects	28,000	1	28,000	5	Apr-20	5,600	2,800
Unassigned capital software needs for FY20	General Indirects	20,000	1	20,000	3	Oct-19	6,667	6,667
		192,000		192,000			41,067	9,467
Capital Labor								
MCLE Enhancements Phase 3 (project to finish in FY21)	MCLE	90,000	1	90,000	3	Nov-20	30,000	0
Online Admissions Program Phase 2	ADMISS	41,000	1	41,000	3	Feb-20	13,667	9,111
Personify Enhancements 2020	General Indirects	10,000	1	10,000	3	Jun-20	3,333	1,111
		141,000		141,000			47,000	10,222
Total				333,000			88,067	19,689
Capital Hardware								
Network Infrastructure Upgrades	General Indirects	20,000	1	20,000	5	Oct-19	4,000	4,000
Unassigned capital hardware needs for FY20	General Indirects	20,000	1	20,000	5	Oct-19	4,000	4,000
Total				40,000			8,000	8,000
Leasehold Improvements								
Leasehold Improvements for Miscellaneous Office Moves	General Indirects	10,000	1	10,000	7	Oct-19	1,379	1,379
Total				10,000			1,379	1,379
GRAND TOTAL				575,000			97,446	29,068

ATTACHMENT E

**2020 WSBA Budget Worksheet
Summary of Section Budgets**

	Total Fund Balance at 10-1-18	Net Profit (Loss) Budget FY 2019	2020 Budget					Net Fund Balance Budgeted FY19 & FY20 Combined		
			Income	Direct Expenses	Reimb to WSBA	Total Expenses	Net			
1	Administrative Law	28,471	(14,013)	18,900	14,375	4,688	19,063	(163)	14,296	
2	Alternative Dispute Resolution	31,546	(5,678)	16,060	18,050	5,925	23,975	(7,915)	17,953	
3	Animal Law	12,070	(6,195)	2,850	4,975	1,875	6,850	(4,000)	1,875	
4	Antitrust, Consumer Protection, Unfair Business Practice	54,315	(4,756)	5,675	7,350	3,881	11,231	(5,556)	44,003	
5	Business Law	42,483	(8,378)	35,060	25,300	23,438	48,738	(13,678)	20,428	
6	Cannabis Law	296	19	2,750	450	1,688	2,138	613	927	
7	Civil Rights Law	9,129	(3,346)	7,250	5,750	3,281	9,031	(1,781)	4,002	
8	Construction Law	36,237	(11,125)	20,050	23,000	9,188	32,188	(12,138)	12,975	
9	Corporate Counsel	41,778	(11,625)	49,100	31,000	20,625	51,625	(2,525)	27,628	
10	Creditor Debtor Rights	29,002	(6,325)	15,170	11,650	8,794	20,444	(5,274)	17,403	
11	Criminal Law	69,846	(2,913)	12,150	32,300	7,594	39,894	(27,744)	39,189	
12	Elder Law	62,623	(23,140)	22,760	30,700	12,188	42,888	(20,128)	19,355	
13	Environmental and Land Use Law	23,050	(7,450)	33,800	20,625	15,000	35,625	(1,825)	13,775	
14	Family Law	74,450	(18,588)	50,050	42,900	19,313	62,213	(12,163)	43,700	
15	Health Law	69,756	(9,781)	8,700	16,325	7,219	23,544	(14,844)	45,131	
16	Indian Law	60,834	(6,150)	16,600	10,420	6,000	16,420	180	54,864	
17	Intellectual Property	82,060	(27,225)	23,700	30,750	16,875	47,625	(23,925)	30,910	
18	International Practice	19,723	13	12,250	7,400	4,781	12,181	69	19,804	
19	Juvenile Law	9,331	(593)	5,250	5,500	2,813	8,313	(3,063)	5,676	
20	Labor & Employment Law	85,042	(30,150)	42,100	52,000	18,750	70,750	(28,650)	26,242	
21	Legal Assistance to Military Personnel	15,400	(5,638)	3,300	5,200	1,688	6,888	(3,588)	6,175	
22	LGBT Law	6,882	(1,128)	3,500	3,175	2,063	5,238	(1,738)	4,017	
23	Litigation	68,349	(14,546)	31,600	26,150	19,688	45,838	(14,238)	39,565	
24	Low Bono	5,943	(3,120)	3,700	2,900	1,688	4,588	(888)	1,935	
25	Real Property, Probate and Trust	72,826	(57,925)	97,419	67,000	43,500	110,500	(13,081)	1,820	
26	Senior Lawyers	5,962	(575)	8,050	3,000	4,969	7,969	81	5,469	
27	Solo & Small Practice	70,575	(3,300)	37,700	24,750	16,875	41,625	(3,925)	63,350	
28	Taxation	55,299	(12,252)	17,200	31,545	12,188	43,733	(26,533)	16,514	
29	World Peace Through Law	17,065	(1,004)	3,850	7,800	1,875	9,675	(5,825)	10,236	
Total			1,160,342	(296,885)	606,544	562,340	298,444	860,784	(254,240)	609,217

* Note: Although the combined budget for FY19 & FY20 show a negative fund balance, actual revenue and expenses for FY19 will result in a lower net loss than originally budgeted in FY19.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ADMINISTRATIVE LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	300.00	400.00	100.00	33%
SECTION DUES REVENUE	6,250.00	7,500.00	1,250.00	20%
PUBLICATIONS REVENUE	4,000.00	10,000.00	6,000.00	150%
MINI-CLE REVENUE	1,500.00	1,000.00	(500.00)	-33%
TOTAL REVENUE:	<u>12,050.00</u>	<u>18,900.00</u>	<u>6,850.00</u>	<u>57%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	350.00	350.00	-	0%
PER MEMBER CHARGE	4,687.50	4,687.50	-	0%
AWARDS	400.00	400.00	-	0%
NEWSLETTER EXPENSES	1,000.00	1,000.00	-	0%
RECEPTION EXPENSE	1,500.00	1,000.00	(500.00)	-33%
MINI-CLE EXPENSE	2,000.00	1,500.00	(500.00)	-25%
MEMBERSHIP & RECRUITING EXP	300.00	300.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	5,000.00	-	(5,000.00)	-100%
ATTENDANCE AT BOG MEETINGS	125.00	125.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	700.00	700.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	10,000.00	9,000.00	(1,000.00)	-10%
TOTAL DIRECT EXPENSES:	<u>26,062.50</u>	<u>19,062.50</u>	<u>(7,000.00)</u>	<u>-27%</u>
NET INCOME (LOSS):	<u>(14,012.50)</u>	<u>(162.50)</u>	<u>13,850.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ALTERNATIVE DISPUTE RESOLUTION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	12,110.00	11,060.00	(1,050.00)	-9%
CONFERENCES & INSTITUTES	6,500.00	5,000.00	(1,500.00)	-23%
TOTAL REVENUE:	18,610.00	16,060.00	(2,550.00)	-14%
DIRECT EXPENSES:				
CONFERENCE CALLS	500.00	750.00	250.00	50%
PER MEMBER CHARGE	6,487.50	5,925.00	(562.50)	-9%
MINI-CLE EXPENSE	2,000.00	2,000.00	-	0%
MEMBERSHIP & RECRUITING EXP	3,250.00	3,250.00	-	0%
ATTENDANCE AT BOG MEETINGS	250.00	250.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,800.00	1,800.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	5,500.00	5,500.00	-	0%
SECTION COMMITTEE EXPENSE	4,000.00	4,000.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	24,287.50	23,975.00	(312.50)	-1%
NET INCOME (LOSS):	(5,677.50)	(7,915.00)	(2,237.50)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ANIMAL LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	30.00	100.00	70.00	233%
SECTION DUES REVENUE	2,500.00	2,500.00	-	0%
MINI-CLE REVENUE	-	250.00	250.00	
SEMINAR SPLITS W/ OTHERS	2,000.00	-	(2,000.00)	-100%
TOTAL REVENUE:	<u>4,530.00</u>	<u>2,850.00</u>	<u>(1,680.00)</u>	<u>-37%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	75.00	(125.00)	-63%
PER MEMBER CHARGE	1,875.00	1,875.00	-	0%
MINI-CLE EXPENSE	2,000.00	750.00	(1,250.00)	-63%
SEMINAR EXPENSE - SECTIONS	4,500.00	2,500.00	(2,000.00)	-44%
MEMBERSHIP & RECRUITING EXP	100.00	100.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,800.00	1,550.00	(250.00)	-14%
ANNUAL OR OTHER MEETING EXPENSE	250.00	-	(250.00)	-100%
TOTAL DIRECT EXPENSES:	<u>10,725.00</u>	<u>6,850.00</u>	<u>(3,875.00)</u>	<u>-36%</u>
NET INCOME (LOSS):	<u>(6,195.00)</u>	<u>(4,000.00)</u>	<u>2,195.00</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ANTITRUST, CONSUMER PROTECTION & UNFAIR BUSINESS PRACTICES

	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	5,175.00	5,175.00	-	0%
MINI-CLE REVENUE	1,000.00	500.00	(500.00)	-50%
TOTAL REVENUE:	<u>6,175.00</u>	<u>5,675.00</u>	<u>(500.00)</u>	<u>-8%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	3,881.25	3,881.25	-	0%
MINI-CLE EXPENSE	2,700.00	1,500.00	(1,200.00)	-44%
MEMBERSHIP & RECRUITING EXP	100.00	100.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	1,500.00	3,000.00	1,500.00	100%
LAW SCHOOL OUTREACH	1,000.00	1,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	750.00	750.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>10,931.25</u>	<u>11,231.25</u>	<u>300.00</u>	<u>3%</u>
NET INCOME (LOSS):	<u>(4,756.25)</u>	<u>(5,556.25)</u>	<u>(800.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

BUSINESS LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	31,250.00	31,250.00	-	0%
MINI-CLE REVENUE	3,800.00	3,800.00	-	0%
TOTAL REVENUE:	<u>35,060.00</u>	<u>35,060.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	250.00	250.00	-	0%
PER MEMBER CHARGE	23,437.50	23,437.50	-	0%
NEWSLETTER EXPENSES	1,000.00	1,200.00	200.00	20%
RECEPTION EXPENSE	-	900.00	900.00	
MINI-CLE EXPENSE	7,850.00	8,050.00	200.00	3%
SEMINAR EXPENSE - SECTIONS	200.00	2,000.00	1,800.00	900%
MEMBERSHIP & RECRUITING EXP	500.00	1,000.00	500.00	100%
SCHOLARSHIPS/DONATIONS/GRANT	5,000.00	6,500.00	1,500.00	30%
ATTENDANCE AT BOG MEETINGS	300.00	300.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	2,000.00	2,000.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	900.00	900.00	-	0%
SECTION COMMITTEE EXPENSE	2,000.00	2,200.00	200.00	10%
TOTAL DIRECT EXPENSES:	<u>43,437.50</u>	<u>48,737.50</u>	<u>5,300.00</u>	<u>12%</u>
NET INCOME (LOSS):	<u>(8,377.50)</u>	<u>(13,677.50)</u>	<u>(5,300.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CANNABIS LAW SECTION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	1,875.00	2,250.00	375.00	20%
MINI-CLE REVENUE	250.00	500.00	250.00	100%
TOTAL REVENUE:	<u>2,125.00</u>	<u>2,750.00</u>	<u>625.00</u>	<u>29%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	100.00	-	(100.00)	-100%
PER MEMBER CHARGE	1,406.25	1,687.50	281.25	20%
SECTION SPECIAL PROJECTS	-	100.00	100.00	
MINI-CLE EXPENSE	150.00	300.00	150.00	100%
MEMBERSHIP & RECRUITING EXP	50.00	50.00	-	0%
ATTENDANCE AT BOG MEETINGS	100.00	-	(100.00)	-100%
EXECUTIVE COMMITTEE EXPENSES	300.00	-	(300.00)	-100%
TOTAL DIRECT EXPENSES:	<u>2,106.25</u>	<u>2,137.50</u>	<u>31.25</u>	<u>1%</u>
NET INCOME (LOSS):	<u>18.75</u>	<u>612.50</u>	<u>593.75</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CIVIL RIGHTS LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	-	(10.00)	-100%
SECTION DUES REVENUE	5,010.00	5,250.00	240.00	5%
MINI-CLE REVENUE	-	2,000.00	2,000.00	
TOTAL REVENUE:	<u>5,020.00</u>	<u>7,250.00</u>	<u>2,230.00</u>	<u>44%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	600.00	400.00	(200.00)	-33%
PER MEMBER CHARGE	3,131.25	3,281.25	150.00	5%
AWARDS	300.00	300.00	-	0%
RECEPTION EXPENSE	785.00	800.00	15.00	2%
MINI-CLE EXPENSE	-	500.00	500.00	
HONORARIUM	-	500.00	500.00	
MEMBERSHIP & RECRUITING EXP	300.00	300.00	-	0%
LAW SCHOOL OUTREACH	200.00	200.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,700.00	1,250.00	(450.00)	-26%
LDSHIP/PROF DEVELOP/RETREATS	1,350.00	1,500.00	150.00	11%
TOTAL DIRECT EXPENSES:	<u>8,366.25</u>	<u>9,031.25</u>	<u>665.00</u>	<u>8%</u>
NET INCOME (LOSS):	<u>(3,346.25)</u>	<u>(1,781.25)</u>	<u>1,565.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CONSTRUCTION LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	12,500.00	12,250.00	(250.00)	-2%
MINI-CLE REVENUE	1,800.00	1,800.00	-	0%
SEMINAR SPLITS W/ OTHERS	-	6,000.00	6,000.00	
TOTAL REVENUE:	<u>14,300.00</u>	<u>20,050.00</u>	<u>5,750.00</u>	<u>40%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	250.00	250.00	-	0%
PER MEMBER CHARGE	9,375.00	9,187.50	(187.50)	-2%
AWARDS	2,500.00	3,500.00	1,000.00	40%
NEWSLETTER EXPENSES	700.00	700.00	-	0%
RECEPTION EXPENSE	3,000.00	4,500.00	1,500.00	50%
SECTION SPECIAL PROJECTS	500.00	750.00	250.00	50%
MINI-CLE EXPENSE	2,500.00	3,000.00	500.00	20%
SEMINAR EXPENSE - SECTIONS	1,500.00	1,500.00	-	0%
MEMBERSHIP & RECRUITING EXP	100.00	800.00	700.00	700%
SCHOLARSHIPS/DONATIONS/GRANT	1,000.00	500.00	(500.00)	-50%
EXECUTIVE COMMITTEE EXPENSES	4,000.00	5,000.00	1,000.00	25%
LDSHIP/PROF DEVELOP/RETREATS	-	2,500.00	2,500.00	
TOTAL DIRECT EXPENSES:	<u>25,425.00</u>	<u>32,187.50</u>	<u>6,762.50</u>	<u>27%</u>
NET INCOME (LOSS):	<u>(11,125.00)</u>	<u>(12,137.50)</u>	<u>(1,012.50)</u>	

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2019 to September 30, 2020

CORPORATE COUNSEL SECTION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	22,000.00	22,000.00	-	0%
MINI-CLE REVENUE	14,000.00	14,000.00	-	0%
SEMINAR SPLITS W/ CLE *	-	7,100.00	7,100.00	
SEMINAR SPLITS W/ OTHERS	4,000.00	6,000.00	2,000.00	50%
TOTAL REVENUE:	40,000.00	49,100.00	9,100.00	23%
DIRECT EXPENSES:				
PER MEMBER CHARGE	20,625.00	20,625.00	-	0%
MINI-CLE EXPENSE	20,000.00	20,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	2,500.00	2,500.00	-	0%
MEMBERSHIP & RECRUITING EXP	500.00	500.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	5,000.00	5,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	3,000.00	3,000.00	-	0%
TOTAL DIRECT EXPENSES:	51,625.00	51,625.00	-	0%
NET INCOME (LOSS):	(11,625.00)	(2,525.00)	9,100.00	

* Projected split amount from FY19 program.

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For the Period from October 1, 2019 to September 30, 2020

CREDITOR DEBTOR RIGHTS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	15,000.00	14,070.00	(930.00)	-6%
SEMINAR SPLITS W/ CLE *	-	1,100.00	1,100.00	
TOTAL REVENUE:	<u>15,000.00</u>	<u>15,170.00</u>	<u>170.00</u>	<u>1%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	100.00	100.00	-	0%
PER MEMBER CHARGE	9,375.00	8,793.75	(581.25)	-6%
NEWSLETTER EXPENSES	600.00	600.00	-	0%
SEMINAR EXPENSE - SECTIONS	300.00	-	(300.00)	-100%
MEMBERSHIP & RECRUITING EXP	250.00	250.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	5,000.00	5,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	5,400.00	5,400.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	300.00	300.00	-	0%
TOTAL DIRECT EXPENSES:	<u>21,325.00</u>	<u>20,443.75</u>	<u>(881.25)</u>	<u>-4%</u>
NET INCOME (LOSS):	<u>(6,325.00)</u>	<u>(5,273.75)</u>	<u>1,051.25</u>	

* Projected split amount from FY19 program

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CRIMINAL LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	-	(50.00)	-100%
SECTION DUES REVENUE	13,950.00	12,000.00	(1,950.00)	-14%
MINI-CLE REVENUE	500.00	150.00	(350.00)	-70%
TOTAL REVENUE:	<u>14,500.00</u>	<u>12,150.00</u>	<u>(2,350.00)</u>	<u>-16%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	-	100.00	100.00	
PER MEMBER CHARGE	8,812.50	7,593.75	(1,218.75)	-14%
MINI-CLE EXPENSE	3,000.00	500.00	(2,500.00)	-83%
SEMINAR EXPENSE - SECTIONS	-	8,500.00	8,500.00	
NEW LAWYER OUTREACH	100.00	500.00	400.00	400%
SCHOLARSHIPS/DONATIONS/GRANT	3,000.00	3,000.00	-	0%
LAW SCHOOL OUTREACH	500.00	500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	-	9,000.00	9,000.00	
LDSHIP/PROF DEVELOP/RETREATS	-	6,000.00	6,000.00	
ANNUAL OR OTHER MEETING EXPENSE	2,000.00	4,200.00	2,200.00	110%
TOTAL DIRECT EXPENSES:	<u>17,412.50</u>	<u>39,893.75</u>	<u>22,481.25</u>	<u>129%</u>
NET INCOME (LOSS):	<u>(2,912.50)</u>	<u>(27,743.75)</u>	<u>(24,831.25)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ELDER LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	23,800.00	22,750.00	(1,050.00)	-4%
TOTAL REVENUE:	23,810.00	22,760.00	(1,050.00)	-4%
DIRECT EXPENSES:				
CONFERENCE CALLS	600.00	600.00	-	0%
PER MEMBER CHARGE	12,750.00	12,187.50	(562.50)	-4%
LEGISLATIVE/LOBBYING	1,500.00	1,500.00	-	0%
RECEPTION EXPENSE	6,500.00	3,000.00	(3,500.00)	-54%
SECTION SPECIAL PROJECTS	2,500.00	2,500.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,500.00	1,500.00	-	0%
MEMBERSHIP & RECRUITING EXP	100.00	100.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	15,000.00	15,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,500.00	1,500.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	5,000.00	5,000.00	-	0%
TOTAL DIRECT EXPENSES:	46,950.00	42,887.50	(4,062.50)	-9%
NET INCOME (LOSS):	(23,140.00)	(20,127.50)	3,012.50	

Washington State Bar Association
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ENVIROMENTAL & LAND USE LAW SECTION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	75.00	300.00	225.00	300%
SECTION DUES REVENUE	28,000.00	32,000.00	4,000.00	14%
MINI-CLE REVENUE	500.00	500.00	-	0%
SEMINAR SPLITS W/CLE *	-	1,000.00	1,000.00	
TOTAL REVENUE:	28,575.00	33,800.00	5,225.00	18%
DIRECT EXPENSES:				
CONFERENCE CALLS	300.00	300.00	-	0%
PER MEMBER CHARGE	15,000.00	15,000.00	-	0%
AWARDS	150.00	150.00	-	0%
NEWSLETTER EXPENSES	500.00	100.00	(400.00)	-80%
SECTION SPECIAL PROJECTS	500.00	500.00	-	0%
MINI-CLE EXPENSE	3,000.00	3,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,975.00	1,975.00	-	0%
MEMBERSHIP & RECRUITING EXP	-	100.00	100.00	
NEW LAWYER OUTREACH	100.00	-	(100.00)	-100%
SCHOLARSHIPS/DONATIONS/GRANT	3,000.00	3,000.00	-	0%
LAW SCHOOL OUTREACH	1,500.00	1,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	2,000.00	2,000.00	-	0%
EXECUTIVE COMM EXP - OTHER	8,000.00	8,000.00	-	0%
TOTAL DIRECT EXPENSES:	36,025.00	35,625.00	(400.00)	-1%
NET INCOME (LOSS):	(7,450.00)	(1,825.00)	5,625.00	

* Projected split amount from FY18 program

Washington State Bar Association
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FAMILY LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	43,750.00	36,050.00	(7,700.00)	-18%
SEMINAR SPLITS W/ CLE *	-	13,000.00	13,000.00	
SEMINAR SPLITS W/ OTHERS	1,000.00	1,000.00	-	0%
TOTAL REVENUE:	<u>44,750.00</u>	<u>50,050.00</u>	<u>5,300.00</u>	<u>12%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	500.00	500.00	-	0%
PER MEMBER CHARGE	23,437.50	19,312.50	(4,125.00)	-18%
AWARDS	1,900.00	1,900.00	-	0%
MINI-CLE EXPENSE	-	2,000.00	2,000.00	
SEMINAR EXPENSE - SECTIONS	6,000.00	6,000.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	2,000.00	-	0%
ATTENDANCE AT BOG MEETINGS	2,000.00	3,000.00	1,000.00	50%
EXECUTIVE COMMITTEE EXPENSES	16,000.00	16,000.00	-	0%
EXECUTIVE COMM EXP - OTHER	10,000.00	10,000.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	1,500.00	1,500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>63,337.50</u>	<u>62,212.50</u>	<u>(1,125.00)</u>	<u>-2%</u>
NET INCOME (LOSS):	<u>(18,587.50)</u>	<u>(12,162.50)</u>	<u>6,425.00</u>	

* Projected split amount from FY18 and FY19 programs

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

HEALTH LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	250.00	-	(250.00)	-100%
SECTION DUES REVENUE	7,500.00	7,700.00	200.00	3%
MINI-CLE REVENUE	1,200.00	1,000.00	(200.00)	-17%
TOTAL REVENUE:	<u>8,950.00</u>	<u>8,700.00</u>	<u>(250.00)</u>	<u>-3%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	500.00	500.00	-	0%
PER MEMBER CHARGE	7,031.25	7,218.75	187.50	3%
AWARDS	-	2,000.00	2,000.00	
MINI-CLE EXPENSE	1,800.00	1,800.00	-	0%
SEMINAR EXPENSE - SECTIONS	400.00	400.00	-	0%
MEMBERSHIP & RECRUITING EXP	2,000.00	2,000.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	-	2,000.00	2,000.00	
EXECUTIVE COMMITTEE EXPENSES	2,500.00	2,500.00	-	0%
EXECUTIVE COMM EXP - OTHER	500.00	500.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	4,000.00	4,000.00	-	0%
SEMINAR SCHOLARSHIPS	-	625.00	625.00	
TOTAL DIRECT EXPENSES:	<u>18,731.25</u>	<u>23,543.75</u>	<u>4,812.50</u>	<u>26%</u>
NET INCOME (LOSS):	<u>(9,781.25)</u>	<u>(14,843.75)</u>	<u>(5,062.50)</u>	

Washington State Bar Association

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INDIAN LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	-	(50.00)	-100%
SECTION DUES REVENUE	8,000.00	9,600.00	1,600.00	20%
SEMINAR SPLITS W/ OTHERS	7,000.00	7,000.00	-	0%
TOTAL REVENUE:	<u>15,050.00</u>	<u>16,600.00</u>	<u>1,550.00</u>	<u>10%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	6,000.00	6,000.00	-	0%
NEWSLETTER EXPENSES	1,000.00	1,000.00	-	0%
RECEPTION EXPENSE	-	1,920.00	1,920.00	
SEMINAR EXPENSE - SECTIONS	7,000.00	-	(7,000.00)	-100%
HONORARIUM	200.00	300.00	100.00	50%
MEMBERSHIP & RECRUITING EXP	800.00	800.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	6,000.00	6,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	200.00	400.00	200.00	100%
TOTAL DIRECT EXPENSES:	<u>21,200.00</u>	<u>16,420.00</u>	<u>(4,780.00)</u>	<u>-23%</u>
NET INCOME (LOSS):	<u>(6,150.00)</u>	<u>180.00</u>	<u>6,330.00</u>	

Washington State Bar Association
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INTELLECTUAL PROPERTY LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	100.00	-	(100.00)	-100%
SECTION DUES REVENUE	22,500.00	22,500.00	-	0%
MINI-CLE REVENUE	500.00	700.00	200.00	40%
SEMINAR SPLITS W/ CLE *	-	500.00	500.00	
TOTAL REVENUE:	<u>23,100.00</u>	<u>23,700.00</u>	<u>600.00</u>	<u>3%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	-	(200.00)	-100%
PER MEMBER CHARGE	16,875.00	16,875.00	-	0%
AWARDS	100.00	100.00	-	0%
RECEPTION EXPENSE	3,750.00	3,750.00	-	0%
SECTION SPECIAL PROJECTS	500.00	500.00	-	0%
MINI-CLE EXPENSE	2,500.00	1,500.00	(1,000.00)	-40%
SEMINAR EXPENSE - SECTIONS	6,000.00	6,500.00	500.00	8%
MEMBERSHIP & RECRUITING EXP	4,000.00	3,000.00	(1,000.00)	-25%
SCHOLARSHIPS/DONATIONS/GRANT	12,000.00	11,000.00	(1,000.00)	-8%
LAW SCHOOL OUTREACH	1,000.00	1,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	2,400.00	2,400.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>50,325.00</u>	<u>47,625.00</u>	<u>(2,700.00)</u>	<u>-5%</u>
NET INCOME (LOSS):	<u>(27,225.00)</u>	<u>(23,925.00)</u>	<u>3,300.00</u>	

* Projected split amount from FY19 program

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

INTERNATIONAL PRACTICE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	50.00	-	0%
SECTION DUES REVENUE	10,000.00	10,200.00	200.00	2%
SPONSORSHIPS	2,000.00	-	(2,000.00)	-100%
RECEPTIONS REVENUE	500.00	500.00	-	0%
MINI-CLE REVENUE	600.00	1,500.00	900.00	150%
TOTAL REVENUE:	13,150.00	12,250.00	(900.00)	-7%
DIRECT EXPENSES:				
PER MEMBER CHARGE	4,687.50	4,781.25	93.75	2%
RECEPTION EXPENSE	2,000.00	1,500.00	(500.00)	-25%
WEBSITE EXPENSES	300.00	300.00	-	0%
MINI-CLE EXPENSE	1,000.00	1,000.00	-	0%
MEMBERSHIP & RECRUITING EXP	50.00	50.00	-	0%
LAW SCHOOL OUTREACH	1,800.00	1,800.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	600.00	500.00	(100.00)	-17%
LDSHIP/PROF DEVELOP/RETREATS	300.00	250.00	(50.00)	-17%
ANNUAL OR OTHER MEETING EXPENSE	2,400.00	2,000.00	(400.00)	-17%
TOTAL DIRECT EXPENSES:	13,137.50	12,181.25	(956.25)	-7%
NET INCOME (LOSS):	12.50	68.75	56.25	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

JUVENILE LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	6,570.00	5,250.00	(1,320.00)	-20%
TOTAL REVENUE:	<u>6,570.00</u>	<u>5,250.00</u>	<u>(1,320.00)</u>	<u>-20%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	3,562.50	2,812.50	(750.00)	-21%
MINI-CLE EXPENSE	500.00	500.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,000.00	1,500.00	500.00	50%
HONORARIUM	500.00	-	(500.00)	-100%
MEMBERSHIP & RECRUITING EXP	500.00	-	(500.00)	-100%
EXECUTIVE COMMITTEE EXPENSES	500.00	3,000.00	2,500.00	500%
LDSHIP/PROF DEVELOP/RETREATS	600.00	500.00	(100.00)	-17%
TOTAL DIRECT EXPENSES:	<u>7,162.50</u>	<u>8,312.50</u>	<u>1,150.00</u>	<u>16%</u>
NET INCOME (LOSS):	<u>(592.50)</u>	<u>(3,062.50)</u>	<u>(2,470.00)</u>	

Washington State Bar Association
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LABOR & EMPLOYMENT LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	100.00	100.00	-	0%
SECTION DUES REVENUE	30,000.00	30,000.00	-	0%
SEMINAR SPLITS W/CLE *	-	12,000.00	12,000.00	
TOTAL REVENUE:	30,100.00	42,100.00	12,000.00	40%
DIRECT EXPENSES:				
PRINTING & COPYING	200.00	200.00	-	0%
CONFERENCE CALLS	300.00	300.00	-	0%
PER MEMBER CHARGE	18,750.00	18,750.00	-	0%
RECEPTION EXPENSE	-	3,000.00	3,000.00	
MINI-CLE EXPENSE	8,500.00	14,000.00	5,500.00	65%
SEMINAR EXPENSE - SECTIONS	1,000.00	3,000.00	2,000.00	200%
HONORARIUM	1,000.00	1,000.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	15,000.00	15,000.00	-	0%
LAW SCHOOL OUTREACH	1,500.00	1,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	6,500.00	6,500.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	7,500.00	7,500.00	-	0%
TOTAL DIRECT EXPENSES:	60,250.00	70,750.00	10,500.00	17%
NET INCOME (LOSS):	(30,150.00)	(28,650.00)	1,500.00	

* Projected split amount from FY19 program

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LEGAL ASSISTANCE TO MILITARY PERSONNEL	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	3,150.00	3,150.00	-	0%
MINI-CLE REVENUE	500.00	150.00	(350.00)	-70%
TOTAL REVENUE:	3,650.00	3,300.00	(350.00)	-10%
DIRECT EXPENSES:				
PRINTING & COPYING	100.00	-	(100.00)	-100%
CONFERENCE CALLS	200.00	100.00	(100.00)	-50%
PER MEMBER CHARGE	1,687.50	1,687.50	-	0%
AWARDS	400.00	200.00	(200.00)	-50%
NEWSLETTER EXPENSES	300.00	300.00	-	0%
MINI-CLE EXPENSE	3,000.00	1,000.00	(2,000.00)	-67%
MEMBERSHIP & RECRUITING EXP	200.00	200.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	2,000.00	-	0%
BREAKFAST/LUNCH/DINNER MTG EXP	-	500.00	500.00	
EXECUTIVE COMMITTEE EXPENSES	1,400.00	500.00	(900.00)	-64%
LDSHIP/PROF DEVELOP/RETREATS	-	400.00	400.00	
TOTAL DIRECT EXPENSES:	9,287.50	6,887.50	(2,400.00)	-26%
NET INCOME (LOSS):	(5,637.50)	(3,587.50)	2,050.00	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

LGBT LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	-	(10.00)	-100%
SECTION DUES REVENUE	3,300.00	3,300.00	-	0%
MINI-CLE REVENUE	800.00	200.00	(600.00)	-75%
TOTAL REVENUE:	4,110.00	3,500.00	(610.00)	-15%
DIRECT EXPENSES:				
CONFERENCE CALLS	275.00	275.00	-	0%
PER MEMBER CHARGE	2,062.50	2,062.50	-	0%
MINI-CLE EXPENSE	600.00	500.00	(100.00)	-17%
HONORARIUM	-	300.00	300.00	
MEMBERSHIP & RECRUITING EXP	900.00	700.00	(200.00)	-22%
SEMINAR SCHOLARSHIPS	500.00	500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	700.00	700.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	5,237.50	5,237.50	-	0%
NET INCOME (LOSS):	(1,127.50)	(1,737.50)	(610.00)	

Washington State Bar Association

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LITIGATION LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	100.00	100.00	-	0%
SECTION DUES REVENUE	32,010.00	31,500.00	(510.00)	-2%
TOTAL REVENUE:	<u>32,110.00</u>	<u>31,600.00</u>	<u>(510.00)</u>	<u>-2%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	200.00	-	0%
PER MEMBER CHARGE	20,006.25	19,687.50	(318.75)	-2%
AWARDS	200.00	200.00	-	0%
NEWSLETTER EXPENSES	500.00	-	(500.00)	-100%
SEMINAR EXPENSE - SECTIONS	750.00	750.00	-	0%
MEMBERSHIP & RECRUITING EXP	1,000.00	1,000.00	-	0%
NEW LAWYER OUTREACH	500.00	500.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	6,000.00	6,000.00	-	0%
LAW SCHOOL OUTREACH	1,500.00	1,500.00	-	0%
BREAKFAST/LUNCH/DINNER MTG EXP	5,500.00	5,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	10,500.00	10,500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>46,656.25</u>	<u>45,837.50</u>	<u>(818.75)</u>	<u>-2%</u>
NET INCOME (LOSS):	<u>(14,546.25)</u>	<u>(14,237.50)</u>	<u>308.75</u>	

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For the Period from October 1, 2019 to September 30, 2020

LOW BONO	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	5.00	-	(5.00)	-100%
SECTION DUES REVENUE	3,000.00	2,700.00	(300.00)	-10%
SEMINAR SPLITS W/ OTHERS	1,000.00	1,000.00	-	0%
TOTAL REVENUE:	<u>4,005.00</u>	<u>3,700.00</u>	<u>(305.00)</u>	<u>-8%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	-	300.00	300.00	
PER MEMBER CHARGE	1,875.00	1,687.50	(187.50)	-10%
SEMINAR EXPENSE - SECTIONS	100.00	100.00	-	0%
MEMBERSHIP & RECRUITING EXP	300.00	200.00	(100.00)	-33%
NEW LAWYER OUTREACH	300.00	200.00	(100.00)	-33%
LAW SCHOOL OUTREACH	300.00	200.00	(100.00)	-33%
LDSHIP/PROF DEVELOP/RETREATS	3,850.00	1,500.00	(2,350.00)	-61%
ANNUAL OR OTHER MEETING EXPENSE	400.00	400.00	-	0%
TOTAL DIRECT EXPENSES:	<u>7,125.00</u>	<u>4,587.50</u>	<u>(2,537.50)</u>	<u>-36%</u>
NET INCOME (LOSS):	<u>(3,120.00)</u>	<u>(887.50)</u>	<u>2,232.50</u>	

Washington State Bar Association
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REAL PROPERTY, PROBATE & TRUST	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	500.00	1,000.00	500.00	100%
SECTION DUES REVENUE	58,500.00	58,000.00	(500.00)	-1%
SEMINAR SPLITS W/ CLE *	-	38,418.73	38,418.73	
TOTAL REVENUE:	<u>59,000.00</u>	<u>97,418.73</u>	<u>38,418.73</u>	<u>65%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	50.00	-	(50.00)	-100%
PER MEMBER CHARGE	43,875.00	43,500.00	(375.00)	-1%
LEGISLATIVE/LOBBYING	500.00	500.00	-	0%
NEWSLETTER EXPENSES	2,500.00	2,500.00	-	0%
WEBSITE EXPENSES	6,000.00	5,000.00	(1,000.00)	-17%
SEMINAR EXPENSE - SECTIONS	6,000.00	6,000.00	-	0%
MEMBERSHIP & RECRUITING EXP	1,000.00	500.00	(500.00)	-50%
NEW LAWYER OUTREACH	1,500.00	1,500.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	8,000.00	4,000.00	(4,000.00)	-50%
ATTENDANCE AT BOG MEETINGS	1,000.00	500.00	(500.00)	-50%
EXECUTIVE COMMITTEE EXPENSES	10,000.00	10,000.00	-	0%
EXECUTIVE COMM EXP - OTHER	16,000.00	16,000.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	20,000.00	20,000.00	-	0%
SECTION COMMITTEE EXPENSE	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>116,925.00</u>	<u>110,500.00</u>	<u>(6,425.00)</u>	<u>-5%</u>
NET INCOME (LOSS):	<u>(57,925.00)</u>	<u>(13,081.27)</u>	<u>44,843.73</u>	

* Projected split amount from FY18 and FY19 programs

Washington State Bar Association

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SENIOR LAWYERS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	50.00	-	0%
SECTION DUES REVENUE	7,500.00	6,500.00	(1,000.00)	-13%
MINI-CLE REVENUE	1,500.00	1,500.00	-	0%
TOTAL REVENUE:	<u>9,050.00</u>	<u>8,050.00</u>	<u>(1,000.00)</u>	<u>-11%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	5,625.00	4,968.75	(656.25)	-12%
NEWSLETTER EXPENSES	3,000.00	2,000.00	(1,000.00)	-33%
EXECUTIVE COMMITTEE EXPENSES	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>9,625.00</u>	<u>7,968.75</u>	<u>(1,656.25)</u>	<u>-17%</u>
NET INCOME (LOSS):	<u>(575.00)</u>	<u>81.25</u>	<u>656.25</u>	

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SOLO & SMALL PRACTICE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	200.00	200.00	-	0%
SECTION DUES REVENUE	35,000.00	31,500.00	(3,500.00)	-10%
MINI-CLE REVENUE	6,000.00	6,000.00	-	0%
TOTAL REVENUE:	<u>41,200.00</u>	<u>37,700.00</u>	<u>(3,500.00)</u>	<u>-8%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	750.00	750.00	-	0%
PER MEMBER CHARGE	18,750.00	16,875.00	(1,875.00)	-10%
SECTION SPECIAL PROJECTS	2,500.00	1,500.00	(1,000.00)	-40%
WEBSITE EXPENSES	2,500.00	2,000.00	(500.00)	-20%
MINI-CLE EXPENSE	3,000.00	2,000.00	(1,000.00)	-33%
SEMINAR EXPENSE - SECTIONS	5,000.00	5,000.00	-	0%
MEMBERSHIP & RECRUITING EXP	3,000.00	3,000.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	1,500.00	1,500.00	-	0%
SEMINAR SCHOLARSHIPS	-	1,500.00	1,500.00	
EXECUTIVE COMMITTEE EXPENSES	2,500.00	2,500.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	5,000.00	5,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>44,500.00</u>	<u>41,625.00</u>	<u>(2,875.00)</u>	<u>-6%</u>
NET INCOME (LOSS):	<u>(3,300.00)</u>	<u>(3,925.00)</u>	<u>(625.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

TAXATION LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	19,500.00	13,000.00	(6,500.00)	-33%
ANNUAL OR OTHER MEETING REV	7,000.00	4,200.00	(2,800.00)	-40%
TOTAL REVENUE:	<u>26,500.00</u>	<u>17,200.00</u>	<u>(9,300.00)</u>	<u>-35%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	425.00	425.00	-	0%
PER MEMBER CHARGE	12,207.00	12,187.50	(19.50)	0%
AWARDS	400.00	400.00	-	0%
NEWSLETTER EXPENSES	1,500.00	1,500.00	-	0%
RECEPTION EXPENSE	4,000.00	4,000.00	-	0%
SECTION SPECIAL PROJECTS	4,000.00	6,000.00	2,000.00	50%
MINI-CLE EXPENSE	100.00	100.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,000.00	4,000.00	3,000.00	300%
MEMBERSHIP & RECRUITING EXP	1,500.00	1,500.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	2,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,020.00	1,020.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	10,100.00	10,100.00	-	0%
TOTAL DIRECT EXPENSES:	<u>38,752.00</u>	<u>43,732.50</u>	<u>4,980.50</u>	<u>13%</u>
NET INCOME (LOSS):	<u>(12,252.00)</u>	<u>(26,532.50)</u>	<u>(14,280.50)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

WORLD PEACE THROUGH LAW	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	2,790.00	3,000.00	210.00	8%
MINI-CLE REVENUE	300.00	850.00	550.00	183%
TOTAL REVENUE:	<u>3,090.00</u>	<u>3,850.00</u>	<u>760.00</u>	<u>25%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	150.00	300.00	150.00	100%
PER MEMBER CHARGE	1,743.75	1,875.00	131.25	8%
AWARDS	500.00	500.00	-	0%
RECEPTION EXPENSE	-	100.00	100.00	
SECTION SPECIAL PROJECTS	-	200.00	200.00	
MINI-CLE EXPENSE	1,500.00	1,500.00	-	0%
SEMINAR EXPENSE - SECTIONS	-	1,500.00	1,500.00	
MEMBERSHIP & RECRUITING EXP	200.00	300.00	100.00	50%
SCHOLARSHIPS/DONATIONS/GRANT	-	3,000.00	3,000.00	
LAW SCHOOL OUTREACH	-	100.00	100.00	
EXECUTIVE COMM EXP - OTHER	-	300.00	300.00	
TOTAL DIRECT EXPENSES:	<u>4,093.75</u>	<u>9,675.00</u>	<u>5,581.25</u>	<u>136%</u>
NET INCOME (LOSS):	<u>(1,003.75)</u>	<u>(5,825.00)</u>	<u>(4,821.25)</u>	

ATTACHMENT F

WASHINGTON STATE BAR ASSOCIATION

To: Section Chairs, Chair-Elects, and Treasurers
From: Kevin Plachy, Interim Director of Advancement
cc: Sections Leaders Team
Re: FY 2020 Section Per-Member Charge
Date: June 30, 2019

The Section Per-Member Charge is calculated as part of the WSBA annual budget process. It is based on the first draft of the budget for costs of the administrative support to WSBA Section leaders and executive committees for the upcoming fiscal year as reflected in the Sections Administration cost center. These costs include: (1) salaries and benefits, (2) overhead, and (3) direct expenses.

The Budget and Audit Committee of the Board of Governors reviewed the first draft FY 2020 Budget on June 27, 2019. The Committee unanimously agreed not to increase the Per-Member Charge. The FY 2020 Per-Member Charge will remain at its current rate of \$18.75.

FY2020 PER-MEMBER CHARGE CALCULATION

1. SALARIES AND BENEFITS

The Per-Member charge includes the salaries and benefits of employees that directly support Sections; three full-time sections team staff and a portion of an FTE in Finance for processing section financial transactions such as expense reports, invoice payments and donations. *It does not include any staffing costs for mini-CLEs, Section membership dues processing, or any other work performed by WSBA employees in support of Sections.* Benefits are calculated as a percentage of total salaries. The percentage is derived from the WSBA's total salaries and benefits budget for the fiscal year. Items included in employee benefits are employer federal taxes and insurance, medical coverage, retirement plan contributions, employee bus passes, and employee service awards and assistance plan.

Direct Employee Support	Full Time Equivalent (FTE)
• Sections Administration Employees	3.0
• Administrative Employee Time ¹	0.08
Total FTE	3.08
• Salaries for 3.08 FTEs	\$212,158
• Benefits (35.4% of estimated salaries)	\$75,104

Total FY20 Salaries and Benefits Budgeted for Sections	\$287,262
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¹ Includes cost of employee time for processing accounts payable arising from section activities.

2. OVERHEAD

This charge includes expenses related to general operations attributable to all WSBA employees. Overhead cost is calculated based on a per-FTE dollar amount, which is derived by taking the total cost of overhead divided by the total number of WSBA FTEs. This generates a per-FTE cost, which is multiplied by the total number of FTEs allocated to Sections. Overhead costs in the first draft FY20 budget consist of:

Overhead Category	Cost
• Rent	1,951,000
• Furniture, Maintenance & Leasehold Improvements	35,000
• Office Supplies & Equipment	46,000
• Computer Software Depreciation	165,000
• Telephone & Internet	47,000
• Production Services	12,000
• Workplace Benefits	44,500
• HR Expenses	167,120
• Personal Property Taxes	12,000
• Furniture & Equipment Depreciation	53,000
• Computer Hardware Depreciation	50,000
• Insurance	243,000
• Professional Fees-Audit	85,000
• Bank Fees	34,000
• Information Technology Department Expenses	667,610
Total Overhead Budgeted for FY20	\$3,612,230

- Estimated total WSBA FTEs for FY 2020 = 140.75
- Overhead per FTE = $\$3,612,230 / 140.75 = \$25,664$

Total Estimated FY20 overhead² to be charged to Sections ($\$25,664 \times 3.08$ FTEs) = \$79,045.12

3. DIRECT EXPENSES

These are out-of-pocket costs of administering Sections, and include:

- Dues Statements (paper, postage, and printing of annual Section membership dues statements)
- Section Meetings Expenses (Fall & Spring Section Leaders meeting costs for food, supplies, and conference calls)
- Employee Travel (costs for Sections staff to attend Executive Committee meetings and other Section events)

Direct expenses budgeted for all Sections = \$9,297

²Historically, there are small overhead differences between the first and final draft WSBA budgets.

FY 2020 PER-MEMBER CHARGE CALCULATION BASED ON FIRST DRAFT FY 2019 BUDGET

1. Total Salaries and Benefits	+\$287,262
2. Total Overhead	+79,045
3. Direct Expenses	<u>+9,297</u>
Total expenses for Sections Administration cost center	=\$ 375,604

Estimated total # of section memberships for FY 2020 = 16,000 members

Total 2020 Cost Per-Member: \$23.48/member

The FY 2020 Per-Member Charge will remain at its current rate of \$18.75.

FY 2020 SECTION BUDGETS

As a reminder, Section Budget Requests and Request to Change Dues are due on July 12th. You may make additional changes after the budget has been submitted until August 16th. Please email all budget documents to your Sections Program Specialist or mail to them at 1325 4th Avenue, Suite 600, Seattle WA 98101.

If you have any questions about any of the information contained in this memo or need additional information, please feel free to contact Finance or your Section Leaders Team for assistance.

Finance:

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Sections Leaders Team:

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