Washington State Bar Association

Fiscal Year 2027 Budget

For the Fiscal Year Ended

September 30, 2027

Approved by the Board of Governors

September 24, 2026

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Section 1

BUDGET NARRATIVE
For the Fiscal Year Ended September 30, 2027

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

Fiscal Context

Each year, the Board of Governors develops a budget aimed at maintaining regulatory effectiveness and providing value to licensed legal professionals in a changing profession. The Board examines current and multi-year projections of revenues, expenses, and reserves, as well as programs, operations, and resources to evaluate the organization's ability to achieve its mission and goals. This process acknowledges that variables may change during the year and plans for flexibility and adaptability as necessary.

WSBA continues to plan for the use of reserve funds built up over time to support operating costs in excess of revenue for FY27. License fees are WSBA's main source of funding. In FY26, the Board of Governors approved (and the court later confirmed) increasing fees by $7 to $475 for 2027 and decreasing the Client Protection Fund assessment fee to $0 for 2027 and increasing to $5 for 2028. Additionally, the Board of Governors approved updates to its License Policy to address other license types.

FY27 Budget Highlights

The FY27 budget assumes expenses of $29,264,717, supported by $26,654,799 in revenues. Planned use of reserves for the General fund is ($1,428,058), CLE Funds is ($42,713), Section Funds is ($583,542), and the Client Protection fund is ($555,605).

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

Expenses support the advancement of WSBA's mission to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice. The budget provides funding for programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of lawyers in society:

- Over 130 credit hours of free and low-cost CLE programs, including the Legal Lunchbox series, Mini-CLEs, and New Member education programs
- Free help from our confidential Ethics Line
- Free career consultation and productivity groups
- Free legal research on vLex Fastcase
- Free Trust Account and Billing Software through Smokeball
- Free mentorship resources
- Expanded insurance offerings through the WSBA Private Insurance Exchange
- Member Wellness consultation and programming

- Free practice management consultations and programming.
- Free and discounted practice management resources to help achieve and maintain a successful law practice including ABA publications and retirement plans; professional liability insurance; and billing, document management, file sharing, conflict check, cloud practice management, merchant accounting and other business systems
- Free access to networking opportunities to learn about pro bono
- Free access to public service CLEs for legal professionals who volunteer with a Qualified Legal Services Provider 29 sections and numerous WSBA committees, task forces and panels
- Financial accommodation through the WSBA License Fee Exemption Based on Financial Need and Payment Plan options

Capital Spending:

The FY27 Budget includes $13,366 for mail machine replacement and $60,000 for computer hardware.

WSBA GENERAL FUND

The General Fund consists of 41 cost centers. A net negative means that the cost center is supported by license fee revenues. A net positive means the Cost Center generates enough revenue to support itself.

ACCESS TO JUSTICE

Revenue	$0
Expense	$388,168
Net	($388,168)
FTE Staff: 1.67	

Office of the Executive Director
WSBA administers the Supreme Court-established Access to Justice Board and its initiatives and working committees. Costs proposed in this budget include support for ATJ Board and Committee meetings, regional visits with community-based organizations and members of the public, supporting the Alliance for Equal Justice, and work related to improving legal services delivery to underserved and marginalized communities. This cost center also includes staffing and other support for WSBA's Council on Public Defense (CPD). Costs proposed in this budget include supporting CPD members and their policy work.

ADMISSIONS/BAR EXAM

Revenue	$1,851,240
Expense	$1,665,440
Net	$185,800
FTE Staff: 7.73	

Regulatory Services Department
This cost center captures the revenue and expenses for administering the process for seeking admission to the practice of law in Washington. The Admissions team processes applications for admission and licensure to practice law, submits recommendations for admission to the Court, and administers the bar exam. The team is also responsible for conducting character and fitness investigations in accordance with the APR.

The Admissions cost center is self-supporting; revenue is from application fees and late fees and other fees paid by applicants. Expenses relate to staffing, costs associated with administering the bar exams and other admission costs, including Board of Bar Examiners stipends and grading conference expenses, background investigations, exam facility rental, staff travel, exam proctors, and expenses related to providing reasonable testing accommodations and law school outreach.

ADV FTE – DEPT HEADCOUNT ALLOCATION

Revenue	$0
Expense	$347,465
Net	($347,465)
FTE Staff: 1.53	

Advancement Department
This category includes some direct expenses and the management FTE expense related to Advancement that cannot be categorized into any other cost center.

BAR NEWS

Revenue	$634,600
Expense	$753,895
Net	($119,295)
FTE Staff: 2.13	

Communications and Outreach Department
Washington State Bar News is the official publication of the WSBA and serves as the primary method of print communications that is received by all WSBA members (available to inactive and emeritus members on request). A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. With the exception of contributions from staff, the majority of authors are volunteers and are not paid for their contributions. Editing and production of *Bar News* is administered by the staff in the Communications and Outreach Department.

Bar News revenues are received from sales of advertisements (display ads, classified ads, professional ads, announcements, and online ads) and subscriptions. Expenses include outside sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of

	the photography and artwork, are performed in house.

BOARD OF GOVERNORS		
		Office of Executive Director
Revenue	$0	This cost center supports the work of the Board of Governors, including funding for Board meetings and retreats, committee meetings, and governor and officer education, travel, and outreach.
Expense	$609,332	
Net	($609,332)	
FTE Staff: 1.73		

CONFERENCE AND BROADCAST SERVICES		
		Advancement Department
Revenue	$0	This includes time allocated for broadcast services support for the Board of Governors meetings and other broadcast service projects outside of CLE. It represents a portion of the Broadcast Services Manager and Webcast Specialist's staff time.
Expense	$85,425	
Net	($85,425)	
FTE Staff: 0.55		

CHARACTER & FITNESS BOARD		
		Office of General Counsel
Revenue	$0	The Character and Fitness Board conducts hearings to determine whether applicants for admission to the practice of law can meet the court rule standards of good moral character and fitness required to engage in the practice of law. After reading the hearing materials and considering the testimony, the Board prepares written findings and a recommendation, which are submitted to the Washington Supreme Court for final decision and action. The Board generally meets one day a month, and most of the hearings and deliberations last all day.
Expense	$198,473	
Net	($198,473)	
FTE Staff: 0.85		

COMM FTE – DEPT HEADCOUNT ALLOCATION		
		Communications Department
Revenue	$0	This category includes the management FTE expense related to Communication that cannot be categorized into any other cost center.
Expense	$269,481	
Net	($269,481)	
FTE Staff: 1.00		

COMMUNICATION and OUTREACH		
		Communications Department
Revenue	$1,000	The Communication and Outreach team is responsible for member, public, and internal communications; member and public outreach across the state (including the Rule of Law Ambassador Program and Bar Leaders Summit); branding and reputation management; media and public relations; marketing; special events and awards; and strategic communication tools aimed at improving member and public engagement, education, and perception. This team oversees the WSBA website, WSBA's blog (NW Sidebar), social media channels, and broadcast emails. This team works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to legal professionals and the public.
Expense	$992,289	
Net	($991,289)	
FTE Staff: 5.39		

DISCIPLINE		
		Office of Disciplinary Counsel
Revenue	$83,000	The Washington State Supreme Court's exclusive responsibility to administer the lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule
Expense	$7,246,457	
Net	($7,163,457)	

FTE Staff: 40.00	to the WSBA. This function is discharged in part by the lawyers and staff of the Office of Disciplinary Counsel (ODC), which is responsible for investigating allegations of licensee misconduct and incapacity, prosecuting violations of the Rules of Professional Conduct, and seeking transfers to disability-inactive status for licensees lacking the capacity to practice law. ODC opened more than 2,200 grievance files against lawyers in calendar year 2025 (not inclusive of LPO and LLLT grievances). The intake team identifies and dismisses grievances that do not allege provable unethical conduct, and forwards well-grounded matters to disciplinary counsel for further investigation and possible disciplinary action, disability proceedings, and in some cases interim suspension proceedings. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. Matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Many matters involving less serious misconduct are diverted from discipline into the Diversion Program. ODC's intake unit fields a substantial number of calls, letters, and emails, primarily from individuals with concerns about their relationship with a lawyer. The intake staff tries to resolve some disputes, primarily client-lawyer communication issues and file disputes, informally without the need for recourse to written grievances. In addition to supporting investigative work, ODC auditors review trust account overdraft notices and conduct random examinations of trust account books and records. Starting in FY27, ODC will have a role in investigating complaints and recommending public protection measures involving authorized entities participating in the Entity Regulation Pilot Project. Revenues consist largely of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff related. Other expenses include litigation expenses, court reporters, costs and fees for conflicts/outside counsel, disability evaluation costs, translation services, staff travel, and other administrative expenses.

DIVERSITY

Revenue	$115,000
Expense	$398,743
Net	($283,743)
FTE Staff: 2.15	

Office of the Executive Director

This cost center captures the cost of WSBA's staffing and programming to promote diversity, equity, and inclusion (DEI) in the legal profession and system, as authorized by GR 12.2. Activities supported by this cost center include implementing the Equity and Justice Plan, DEI educational and networking events including CLE programs, training for volunteers and staff events to promote diversity, equity and inclusion such as the Washington Future Legal Professionals' Diversity Expo and the Pathway to the Profession Summit. The cost center also supports efforts to support and collaborate with Washington's affinity bar associations. This cost center also supports the WSBA DEI Council. The DEI programs are supported by a $115,000 grant from the Washington State Bar Foundation in FY27.

ENTITY REGULATION

Revenue	$87,000
Expense	$128,936
Net	($41,936)
FTE Staff: 0.40	

Regulatory Services Department

This cost center captures the revenue and expenses for administering the Entity Regulation Pilot Project – a timebound, data-driven test of entity regulation approved by the Supreme Court in December 2024. Revenues are generated from application and participation fees. Expenses are primarily the staff costs of administering the pilot project, including reviewing applications and monitoring compliance, expenses related to outreach, and expenses related to background investigations.

ETHICS, WELLNESS, PRACTICE

Revenue	$72,000
Expense	$913,062
Net	($841,062)
FTE Staff: 4.89	

Advancement Department

The Professional Responsibility Program, Member Wellness Program, and the Practice Management Assistance Program make up the Ethics, Wellness, Practice grouping. Given the synergistic nature of this work the three program areas were combined to create the Ethics, Wellness, Practice team which resides within the Advancement Department.

The Professional Responsibility Program includes the Ethics Line, a resource for members to get assistance with ethics questions before they have taken action (approximately 40-50 calls each week); support for the Committee on Professional Ethics; statewide educational ethics presentations, and assistance and advice on ethics issues in publications and other Bar programming.

The Member Wellness Program is a confidential (APR 19) program whose goal is to help WSBA members prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems, and provide education and services to foster member well-being in furtherance of their service to the public. Services include assessment, short-term consultation, group services (e.g. productivity and job seekers groups) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Extended resources include a free, statewide MWP-trained peer advisor network, self-care website resources, free or low-cost work, and wellness educational programming. This cost center is also responsible for implementation of the recommendations deriving from the Member Well-Being Task Force Report. Revenues come from Diversion Program fees; expenses are principally staff-related costs.

The Practice Management Assistance Program is a free benefit available to WSBA members. The program supports members in solo and small-firm practice and those going through practice transitions by offering free practice management consultations, referrals to external consultants, offering discounts from vendors on practice management products and resources, teaching CLEs relevant to practice management, and promoting WSBA online guides. This cost center also houses our legal research tool vLex Fastcase which is a free member benefit. This cost center also supports the implementation of the recommendations deriving from the WSBA Legal Technology Task Force Report. FY27 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount).

FACILITIES AND OPERATIONS

Revenue	$0
Expense	$828,610
Net	($828,610)
FTE Staff: 5.97	

Office of the Executive Director

The Facilities Team and Service Center is responsible for meeting facilities, mail and print services, and reception duties on WSBA's public floor. The Facilities team administers the main call center and email inbox for WSBA supporting members and public inquiries. Facilities encompass maintenance and upkeep for WSBA facilities, safety and security protocols, office services (including ordering office supplies), and construction projects.

FINANCE

Revenue	$450,000
Expense	$1,278,261
Net	($828,261)
FTE Staff: 6.92	

Finance Department
Finance provides organizational support services, including accounting, financial reporting, investments, payroll, and budgeting. Revenues consist of interest income on WSBA's cash and investments and expenses are staff support related.

FOUNDATION

Revenue	$0
Expense	$209,655
Net	($209,655)
FTE Staff: 1.05	

Office of Executive Director
The Washington State Bar Foundation is a separate 501(c)(3) that provides funding for WSBA programming. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. For FY27, the Foundation will directly contribute $230,317 to WSBA's budget in support of public service & pro bono, and diversity, equity & inclusion programs. Revenue in excess of that amount (and not committed for other expenses) will be used to pay Powerful Communities grants directly to recipients.

HUMAN RESOURCES

Revenue	$0
Expense	$565,006
Net	($565,006)
FTE Staff: 4.00	

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

LAW CLERK PROGRAM

Revenue	$313,000
Expense	$240,313
Net	$72,687
FTE Staff: 1.18	

Regulatory Services Department
This cost center captures the revenue and expenses for administering the APR 6 Law Clerk Program. This cost center is self-supporting. Revenues are generated from application fees ($100) and annual enrollment fees ($2,000). Expenses are primarily the staff costs of administering the Law Clerk program, expenses related to outreach and promoting the program, and expenses incurred by the Law Clerk Board.

LEGISLATIVE

Revenue	$0
Expense	$308,518
Net	($308,518)
FTE Staff: 1.70	

Communications and Outreach Department
A full-time legislative lobbyist and legislative assistant work closely with the WSBA leadership and sections/entities to provide content-area expertise to legislators as they craft laws and to advocate for the bar's legislative agenda. This team tracks relevant legislation during session and provides technical advice to the Legislature. Expenses include the cost of contract lobbyists, as needed.

LICENSING AND MEMBERSHIP RECORDS

Revenue	$509,300
Expense	$889,441
Net	($380,141)
FTE Staff: 4.78	

Regulatory Services Department
This cost center includes all activities associated with the collection of annual license fees; processing changes to a licensed legal professional's status or other information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the accuracy of the membership

	records database. Revenues are generated from application fees for pro hac vice, as well as sales of contact information, status certificates, investigation fees for status changes, and revenue for photo bar cards. Expenses are primarily staffing costs for administration of these services.

LIMITED LICENSE LEGAL TECHNICIANS		
		Regulatory Services Department This cost center captures revenue and expenses for the Limited License Legal Technician (LLLT) program (APR 28). Although the LLLT program was sunset by the Washington Supreme Court in June 2020, the LLLT Board has ongoing regulatory responsibilities including approving forms for LLLT use and overseeing the LLLT discipline system. Revenues consist of LLLT license fees and late fees, and revenue generated from any LLLT Board sponsored CLE. Expenses include the staff costs of supporting the LLLT Board and LLLT Board expenses.
Revenue	$15,450	
Expense	$79,884	
Net	($64,434)	
FTE Staff: 0.43		

LIMITED PRACTICE OFFICERS		
		Regulatory Services Department This cost center captures revenue and expenses for the Limited Practice Officer (LPO) program (APR 12), which the Supreme Court delegated to the WSBA in 2002. Revenues consist of LPO license fees, exam application fees, and related late fees. Expenses include the staff costs of administering the program, including approving forms for LPO use and overseeing the LPO discipline system, Limited Practice Board expenses, LPO exam administration expenses, and LPO exam review and writing expenses.
Revenue	$180,600	
Expense	$120,794	
Net	$59,806	
FTE Staff: 0.58		

MANDATORY CONTINUED LEGAL EDUCATION		
		Regulatory Services Department This cost center captures revenue and expenses for administration of the MCLE program and is a core regulatory function of the WSBA. The MCLE team processes applications for accreditation of CLE programs, reviews certifications of MCLE credit, and tracks compliance in accordance with APR 11. Revenues are received from CLE sponsors via accreditation application fees, application late fees, and fees for the late submission of CLE attendance. Revenues are also received from licensed legal professionals who pay late fees because they missed MCLE compliance deadlines. Expenses are the staff costs of administering MCLE accreditation and compliance, technology/software depreciation, as well as expenses of the MCLE Board.
Revenue	$1,392,750	
Expense	$851,806	
Net	$540,944	
FTE Staff: 4.73		

MEMBER SERVICES AND ENGAGEMENT		
		Advancement Department Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and rural practice initiatives. These activities are designed to support member competence, professionalism and strengthen community. In FY27 the New Member Education, Legal Lunchbox, Mini CLE, and Member Services and Engagement cost centers will support the direct and indirect costs of: (1) supporting Mentor Link Mixers, the New Member Liaison Program (to Sections), the Law School WSBA Representatives Program, the WSBA
Revenue	$168,400	
Expense	$798,426	
Net	($630,026)	
FTE Staff: 4.73		

	mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (2) maintaining a Lending Library; (3) supporting the Washington New Member Committee and the ABA YLD District Representative; (4) supporting the Small Town and Rural Council; (5) promoting the WSBA Health Insurance Exchange; (6) developing New Member education programs which provide an opportunity for members who qualify as "new members" to obtain discounted CLE accredited education developed specifically for members entering the profession or transitioning to a new practice area. In FY27 this cost center will support the direct and indirect costs of developing a 24-credit Practice Primer Track and the annual Trial Advocacy Program. The Practice Primer is delivered in structured learning tracks in a particular substantive area of law and is delivered as a series over a three-month period. The Trial Advocacy Program consists of a two-day seminar that covers the basics of a trial. After the seminar, students have the opportunity to participate in a live mock trial. WSBA also converts the programs to an on-demand seminar; (7) development of the WSBA Legal Lunch Box Series, free monthly CLEs with annual attendance in excess of 20,000. The cost center also includes the revenue for sponsorship and online sales associated with the Legal Lunchbox Series; (8) WSBA partners with the sections in development of Mini-CLES. Mini CLEs are short (no longer than 2 hours) programs developed by the WSBA Sections at a reduced cost to members (registration fees range from zero to $35.00). WSBA serves as the accreditation sponsor, ensuring that programs are accredited appropriately, registration pages are established on the WSBA CLE Store and that credits for each program are reported in a timely manner. WSBA also provides limited marketing support for the programs. This cost center represents the indirect costs to support the Mini-CLE program. FY27 revenue includes CLE registration for live seminars, and sales of on-demand recorded seminars.

OFFICE OF THE EXECUTIVE DIRECTOR

Revenue	$0
Expense	$1,252,755
Net	($1,252,755)
FTE Staff: 5.18	

Office of the Executive Director

The budget supports the work of the Executive Director, Deputy Executive Director, and the Executive Leadership Team, including funding for education and outreach. This cost center also provides funding to support the Washington Leadership Institute.

OFFICE OF GENERAL COUNSEL

Revenue	$0
Expense	$1,204,269
Net	($1,204,269)
FTE Staff: 6.46	

Office of General Counsel

The Office of General Counsel serves as counsel to the WSBA, including the Executive Director and the Board of Governors. This office handles or oversees litigation against the WSBA, interprets the WSBA Bylaws, drafts WSBA policies, oversees WSBA's contracts administration, and provides information and advice on other legal issues. It also handles public records requests, accommodation custodianship matters, administers the Client Protection Fund, support for the Disciplinary Board and Character and Fitness Board, as well as Chief Hearing Officer, Hearing Officers, and Conflicts Review Officers. Expenses for these matters may also include court reporters and translation services. This office also coordinates contracting with and appointment of outside counsel for a variety of matters, including representing allegedly incapacitate respondents in the lawyer discipline and incapacity system. Staff in this office also support various boards, committees, task forces, and workgroups, including the Court Rules Committee, Discipline Advisory Round Table, Discipline Selection Panel, and the Board of Governors Legislative Committee and Governance Committee.

OFFICE OF GENERAL COUNSEL – DISCIPLINARY BOARD

Revenue	$0
Expense	$368,450
Net	($368,450)
FTE Staff: 1.40	

Office of General Counsel
One assistant general counsel devotes approximately half of their time to this function, assisted by the Clerk to the Disciplinary Board, who handles the filing for disciplinary matters. Expenses include support of the Disciplinary Board as well as staffing.

PRACTICE OF LAW BOARD

Revenue	$0
Expense	$119,200
Net	($119,200)
FTE Staff: 0.53	

Regulatory Services Division
The Practice of Law Board (POLB) is established by Supreme Court rule and administered by the WSBA to assist in educating the public about how to receive competent legal assistance; consider and recommend to the Washington Supreme Court ways that others besides lawyers can assist members of the public who are in need of legal services; and may review and refer allegations of the unauthorized practice of law (UPL). The POLB also oversees the pilot program for Entity Regulation.

PUBLIC SERVICE PROGRAMS

Revenue	$118,317
Expense	$336,532
Net	($218,215)
FTE Staff: 2.13	

Office of the Executive Director
Public Service Programs includes staffing and support for the Powerful Communities Project (in which the WA State Bar Foundation distributes grants directly to grantees), the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service like the biannual virtual pro bono fair, developing CLE programs on emerging pro bono topics, developing communications on pro bono topics and incentivizing and recognizing pro bono and pro bono networking events Public Service Programs will continue to be supported by a grant of $115,000 from the Washington State Bar Foundation.

PUBLICATION AND DESIGN SERVICES

Revenue	$0
Expense	$136,425
Net	($136,425)
FTE Staff: 0.89	

Communications and Outreach Department
Publication and Design Services is responsible for creating and upholding WSBA branding elements, including the organization's logo and wordmark; for editing and oversight of WSBA publications (including but not limited to Sections publications, Bar News, and official department reports); for graphic design for WSBA projects, programs, events, and CLE marketing; and for shared oversight of, and set up of products on the WSBA online store.

REGULATORY REFORM

Revenue	$0
Expense	$99,756
Net	($99,756)
FTE Staff: 0.25	

Regulatory Services Department
This cost center includes indirect and direct expenses to support the development of alternative pathways to practice law as directed by the Supreme Court. Staffing support is provided by individuals in both the Office of General Counsel and Regulatory Services departments, and funding for FY27 is provided by the Special Projects and Innovation reserve fund.

RSD FTE – DEPT HEADCOUNT ALLOCATION

Revenue	$0
Expense	$454,664
Net	($454,664)
FTE Staff: 2.10	

Regulatory Services Department
This cost center reflects the expenses related to Regulatory Services Department staff time devoted to departmental and organizational management functions that cannot be categorized into any other cost center.

SECTIONS ADMINISTRATION

Revenue	$275,000
Expense	$356,888
Net	($81,888)
FTE Staff: 2.53	

Advancement Department

The WSBA has 29 practice sections and provides the administrative functions necessary to support them. All expenses within this cost center comprise the Section Per Member Charge (PMC). Sections reimburse WSBA for the cost of supporting sections through a charge of $18.75 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 collection of section dues and staff-related expenses.

TECHNOLOGY

Revenue	$0
Expense	$953,950
Net	($953,950)
FTE Staff: 5.00	

Information Technology Department

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

VOLUNTEER ENGAGMENT

Revenue	$0
Expense	$290,478
Net	($290,478)
FTE Staff: 1.70	

Office of the Executive Director

This cost center includes the annual volunteer recruitment campaign; training, including the Regulatory School, Annual Chair Meeting and New Volunteer Trainings; appreciation, including participation in National Volunteer Week; support, including technology and policy development; organization-wide project management, coordinating staff liaison quarterly meetings and continuing education

CLE FUND

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

CLE SEMINARS & PRODUCTS

Revenue	$1,470,890
Expense	$1,396,020
Net	$74,870
FTE Staff: 7.66	

Advancement Department

The CLE cost center includes revenues and costs associated with CLE live seminars (CLES) and on-demand seminars (CLEP). Revenues include live seminar registrations, sponsorships, online sales of course books, and sales of on-demand CLE seminars (both video and audio).

Consistent with revenues, expenses reflect the cost of production of seminars and products. Under the fiscal policy, sections and WSBA CLE will split live and on-demand seminar revenue after actual direct and indirect costs have been recouped.

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DESKBOOKS

Revenue	$146,000
Expense	$263,583
Net	($117,583)
FTE Staff: 1.75	

Communications and Outreach Department

WSBA publishes a library of about 21 Deskbook titles in substantive areas of Washington law, These Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 250 Washington state and federal appellate court options. This cost center is housed in the overall CLE cost center and includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions.

Revenues are received from sales of Deskbooks (print or electronic book purchases or annual subscriptions). Expenses include the cost of vendor agreements for publication and printing as well as a partnership with the Washington State Law Library, where the WSBA funds electronic copies of Deskbooks for members and the public to check out for free.

SECTIONS FUND

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

SECTIONS OPERATIONS

Revenue	$569,721
Expense	$1,153,263
Net	($583,542)

Sections carry forward the results of their fiscal operations, whether positive or negative. The negative net balance this fiscal year reflects a planned draw-down by certain sections or their reserve balances.

Revenues include section dues, the section portion of revenue from CLE seminars, and other revenues. Expenses represent the direct expenses for section activities and reimbursement to the general fund.

CLIENT PROTECTION FUND

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

CLIENT PROTECTION FUND

Revenue	$155,000
Expense	$710,605
Net	($555,605)
FTE Staff: 1.23	

Office of General Counsel

The Client Protection Fund (CPF) compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer, LLLT or LPO. It does not cover malpractice claims or fee disputes. All payments from the fund are discretionary and must be approved by the Client Protection Board or, in the case of payments over $25,000, by the Board of Governors, who serves as the trustee of the Fund. The CPF is funded by a mandatory annual assessment set by court order. Expenses represent disbursements, staffing, and support of the CPF Board.

IINDIRECT EXPENSES

INDIRECT EXPENSES

Revenue	$0
Expense	$24,304,216
Net	($24,304,216)

The Indirect Expense includes amounts budgeted for staff salaries, benefits, and overhead. Salary expenses are allocated to cost centers based on the actual salaries of employees working in those cost centers. When possible, benefits are also allocated to cost centers based on the actual benefits expense of employees working in those cost centers, the remaining benefit expense is allocated based on the number of FTEs (full-time equivalents) in that cost center.

This cost center also details overhead expenses such as rent, insurance, professional fees, office supplies, postage, maintenance, human resources direct expenses, technology direct expenses, and other expenses that benefit WSBA as a whole. These expenses are allocated to each cost center based on the number of FTEs in that cost center and are reflected on the line “Other Indirect Expense” in each cost center budget.

Salaries:

The overall increase from the FY26 Budget includes:

- Salary increases for staff commensurate with compensation schedule
- A 1.5% increase to the compensation schedule midpoint
- Net increase of 3.4 FTEs
- Position reclassifications

Allowance for Open Positions for FY27:

The budget includes a $200,000 reduction of the overall salary budget to account for salary expense savings due to staffing vacancies throughout the year.

Benefits:

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

Rent:

Rent expense for FY27 is $990,000. This has increased from FY26 as a result of increase in operating costs.

	<u>Depreciation:</u> This expense consists of capital items (items that cost +$2,500 with an estimated useful life of more than one year) including tenant improvements at WSBA's office space at Puget Sound Plaza, computer software and hardware. The FY27 budget reflects completion of a significant amount of depreciable items that were purchased as part of the WSBA's office space remodel in 2016 which results in a budget reduction. <u>Computer Pooled Expenses:</u> This includes all direct expenses in the Technology cost center. The decrease in technology costs is due to the implementation of association management system upgrade that began in FY26.

Section 2

Washington State Bar Association Financial Summary
Fiscal Year 2027 Budget

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

Washington State Bar Association
Budget Comparison

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

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

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

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

Washington State Bar Association
Budget Comparison

INDIRECT EXPENSES

Cost Center **FY27 FTE** **144.90**
All **FY26 FTE** **141.50**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
INDIRECT	**51110**	SALARIES	14,130,725	14,962,505	831,780	6%	14,084,308	10,506,778
	51120	BUDGETED TEMPORARY EMPLOYEES	212,850	166,668	(46,182)	-22%	227,350	98,741
	51121	UNANTICIPATED TEMPS	-	-	-		11,970	-
	51122	STAFF REPLACEMENT TEMPS	-	-			176,243	46,505
	51115	SEVERANCE PAY	-	-			101,712	
	51126	EMPLOYEE PLACEMENT FEES	-	-			24,773	-
	51130	VACATION & COMP TIME ACCRUALS	-	-			42,391	94,851
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51935	INSURANCE REBATE	-	-	-		(11,679)	-
	51955	CAPITAL LABOR & OVERHEAD	-	-	-		(104,685)	(23,920)
	51199	**SALARY EXPENSE**	**14,143,575**	**14,929,173**	**785,598**	**6%**	**14,552,383**	**10,722,954**
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	0	0%	4,800	2,400
	51220	EMPLOYEE SERVICE AWARDS	2,260	2,090	(170)	-8%	2,530	1,028
	51230	FICA (EMPLOYER PORTION)	1,067,890	1,130,290	62,400	6%	1,074,861	785,905
	51240	L&I INSURANCE	65,406	72,634	7,227	11%	58,255	44,196
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)	38,961	52,540	13,579	35%	35,664	31,725
	51250	MEDICAL (EMPLOYER PORTION)	1,959,293	2,460,968	501,675	26%	2,074,232	1,663,391
	51270	RETIREMENT (EMPLOYER PORTION)	778,534	798,234	19,700	3%	1,145,337	582,092
	51280	TRANSPORTATION ALLOWANCE	25,944	40,200	14,256	55%	25,482	26,991
	51290	UNEMPLOYMENT INSURANCE	73,419	95,293	21,874	30%	70,438	63,576
	51299	**BENEFITS EXPENSE**	**4,016,507**	**4,657,048**	**640,541**	**16%**	**4,491,600**	**3,201,304**
	51310	WORKPLACE BENEFITS	60,150	77,200	17,050	28%	62,532	18,825
	51340	HUMAN RESOURCES POOLED EXP	115,700	95,550	(20,150)	-17%	62,998	61,728
	51405	MEETING SUPPORT EXPENSES	9,950	12,720	2,770	28%	9,141	6,363
	51409	RENT EXPENSE	-	-			897,893	673,420
	51410	RENT	923,055	990,000	66,945	7%	93,764	66,655
	51411	MOVE/DOWNSIZING EXPENSES	-	-	-		24,906	-
	51413	RENT - CONFERENCE CENTER	-	-			(31,800)	(22,500)
	51420	PERSONAL PROP TAXES-WSBA	6,500	6,100	(400)	-6%	7,190	4,942
	51430	FURNITURE, MAINT, LH IMP	48,450	44,650	(3,800)	-8%	49,748	22,032
	51435	SAFETY & SECURITY	10,420	10,420	0	0%	-	1,678
	51440	OFFICE SUPPLIES & EQUIP	19,635	19,400	(235)	-1%	16,272	10,984
	51450	FURN, LH IMP, & OFFICE EQUIP DEPREC	224,084	148,454	(75,630)	-34%	142,128	167,260
	51470	COMPUTER HARDWARE DEPREC	47,971	77,475	29,504	62%	45,556	39,780
	51480	COMPUTER SOFTWARE DEPREC	36,319	2,606	(33,713)	-93%	47,391	29,006
	51500	INSURANCE	273,491	287,500	14,009	5%	261,653	199,540
	51501	WORK HOME FURNITURE & EQUIP	10,500	7,000	(3,500)	-33%	4,827	2,462
	51505	PROFESSIONAL FEES-AUDIT	43,500	45,500	2,000	5%	36,577	41,695
	51510	PROFESSIONAL FEES- LEGAL	250,000	250,000	0	0%	166,087	47,210
	51512	ONLINE LEGAL RESEARCH	89,000	89,500	500	1%	83,843	64,757
	51513	ACCOMMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	25,000	37,650	12,650	51%	5,976	12,622
	51515	TELEPHONE & INTERNET	33,600	32,640	(960)	-3%	32,670	24,190
	51520	POSTAGE - GENERAL	12,000	7,400	(4,600)	-38%	7,469	5,974
	51525	RECORDS MANAGEMENT	7,500	7,000	(500)	-7%	28,584	-
	51530	BANK FEES (INDIRECT)	27,000	25,000	(2,000)	-7%	7,404	13,703
	51620	PRODUCTION MAINT & SUPPLIES	13,250	12,430	(820)	-6%	11,835	6,580
	51710	COMPUTER POOLED EXPENSES	2,527,807	2,425,300	(102,507)	-4%	1,409,992	1,570,018
	51810	GAIN (LOSS) ON ASSETS	-	-	-		1,396	-
	51900	**OTHER INDIRECT EXPENSE**	**4,821,383**	**4,717,995**	**(103,388)**	-2%	**3,486,031**	**3,068,926**
		TOTAL INDIRECT EXPENSES:	**22,981,465**	**24,304,216**	**1,322,751**	**6%**	**22,530,014**	**16,993,183**

Washington State Bar Association
Budget Comparison

ACCESS TO JUSTICE

Cost Center	**FY27 FTE**	**1.67**
ATJ	**FY26 FTE**	**1.61**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	41700	CONFERENCES & INSTITUTES	-	-			94,628	-
	TOTAL REVENUE		**-**	**-**	**-**		**94,628**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	2,800	8,000	5,200	186%	2,736	1,698
	50110	STAFF CONFERENCE & TRAINING	4,400	5,100	700	16%	1,570	3,662
	52121	ATJ BOARD RETREAT	6,000	4,000	(2,000)	-33%	5,181	-
	52125	LEADERSHIP TRAINING	10,000	9,000	(1,000)	-10%	5,529	8,764
	52140	ATJ BOARD EXPENSE	51,900	45,000	(6,900)	-13%	55,193	8,039
	52874	PUBLIC DEFENSE	11,000	26,600	15,600	142%	2,279	9,119
	58225	CONFERENCE/INSTITUTE EXPENSE	-	-	-		124,626	-
	58450	RECEPTION/FORUM EXPENSE	30,000	24,000	(6,000)	-20%	22,092	14,824
	TOTAL DIRECT EXPENSES		**116,100**	**121,700**	**5,600**	**5%**	**219,206**	**46,106**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	152,635	160,030	7,395	5%	157,349	111,999
	51299	BENEFITS EXPENSE	45,272	52,062	6,789	15%	49,834	35,044
	51900	OTHER INDIRECT EXPENSE	55,440	54,376	(1,064)	-2%	39,221	35,435
	TOTAL INDIRECT EXPENSES:		**253,348**	**266,468**	**13,120**	**5%**	**246,405**	**182,478**
	TOTAL ALL EXPENSES:		**369,448**	**388,168**	**18,720**	**5%**	**465,610**	**228,584**
	NET INCOME (LOSS):		**(369,448)**	**(388,168)**	**(18,720)**	**5%**	**(370,982)**	**(228,584)**

Washington State Bar Association
Budget Comparison

ADMISSIONS

Cost Center **FY27 FTE** **7.7325**
ADMISS **FY26 FTE** **7.45**

		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:							
40705	EXAM SOFTWARE REVENUE	9,500	-	(9,500)	-100%	32,820	7,205
42207	BAR EXAM FEES	1,300,000	1,554,500	254,500	20%	1,527,975	1,606,820
42230	BAR EXAM LATE FEES	95,000	65,000	(30,000)	-32%	67,200	70,800
42232	HOUSE COUNSEL APPLICATION FEES	55,000	45,000	(10,000)	-18%	56,490	27,160
42236	PORTFOLIO APPLICATION FEES	-	148,000	148,000		-	-
42270	RULE 9/LEGAL INTERN FEES	13,000	31,800	18,800	145%	16,400	13,300
42285	FOREIGN LAW CONSULTANT FEES	1,940	1,940	-	0%	2,910	970
42287	SPECIAL ADMISSIONS	5,000	5,000	-	0%	9,590	5,490
TOTAL REVENUE		**1,479,440**	**1,851,240**	**371,800**	**25%**	**1,713,385**	**1,731,745**
DIRECT EXPENSES:							
50060	POSTAGE	2,900	3,700	800	28%	2,881	2,921
50100	STAFF TRAVEL/PARKING	24,000	25,000	1,000	4%	23,654	9,139
50110	STAFF CONFERENCE & TRAINING	11,000	11,000	-	0%	7,040	8,107
50120	STAFF MEMBERSHIP DUES	495	495	-	0%	495	245
50140	SUPPLIES	2,500	2,500	-	0%	4,340	2,588
52210	FACILITY, PARKING, FOOD	150,985	155,000	4,015	3%	142,986	46,969
52215	EXAM GRADING	43,750	68,000	24,250	55%	42,750	21,750
52221	UBE EXAMINATIONS	46,200	1,000	(45,200)	-98%	144,408	40,859
52225	BOARD OF BAR EXAMINERS	45,000	50,000	5,000	11%	20,372	8,012
52230	BAR EXAM PROCTORS	10,000	14,400	4,400	44%	19,674	8,486
52240	DISABILITY ACCOMMODATIONS	75,000	90,000	15,000	20%	75,023	51,277
52245	CHARACTER & FITNESS INVESTI	1,500	1,500	-	0%	1,225	-
52250	LAW SCHOOL VISITS	1,500	1,500	-	0%	21	23
53282	SOFTWARE HOSTING	45,000	68,000	23,000	51%	46,372	40,211
TOTAL DIRECT EXPENSES		**459,830**	**492,095**	**32,265**	**7%**	**531,241**	**240,587**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	635,395	691,125	55,730	9%	550,545	470,864
51299	BENEFITS EXPENSE	198,059	230,447	32,389	16%	183,678	157,612
51900	OTHER INDIRECT EXPENSE	256,539	251,773	(4,766)	-2%	152,641	163,060
TOTAL INDIRECT EXPENSES:		**1,089,992**	**1,173,345**	**83,353**	**8%**	**886,865**	**791,536**
TOTAL ALL EXPENSES:		**1,549,822**	**1,665,440**	**115,618**	**7%**	**1,418,106**	**1,032,124**
NET INCOME (LOSS):		**(70,382)**	**185,800**	**256,182**	**-364%**	**295,279**	**699,621**

ADVANCEMENT FTE

Cost Center	FY27 FTE	1.53
ADV FTE	FY26 FTE	1.41

Washington State Bar Association
Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50110	STAFF CONFERENCE & TRAINING	6,600	4,400	(2,200)	-33%	3,496	140
	TOTAL DIRECT EXPENSES		**6,600**	**4,400**	**(2,200)**	**-33%**	**3,496**	**140**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	216,525	233,499	16,974	8%	261,531	167,968
	51299	BENEFITS EXPENSE	50,531	59,748	9,217	18%	71,378	40,003
	51900	OTHER INDIRECT EXPENSE	48,553	49,817	1,264	3%	46,366	30,934
	TOTAL INDIRECT EXPENSES:		**315,609**	**343,065**	**27,456**	**9%**	**379,274**	**238,905**
	TOTAL ALL EXPENSES:		**322,209**	**347,465**	**25,256**	**8%**	**382,770**	**239,045**
	NET INCOME (LOSS):		**(322,209)**	**(347,465)**	**(25,256)**	**8%**	**(382,770)**	**(239,045)**

Washington State Bar Association
Budget Comparison

BAR NEWS

Cost Center **FY27 FTE** **2.13**
BN **FY26 FTE** **2.13**

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

Washington State Bar Association
Budget Comparison

BOARD OF GOVERNORS

Cost Center	FY27 FTE	1.73
BOG	FY26 FTE	1.73

		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:							
	TOTAL REVENUE	-	-	-	-	-	-
DIRECT EXPENSES:							
50140	SUPPLIES	765	600	(165)	-22%	415	350
52125	LEADERSHIP TRAINING	15,000	10,000	(5,000)	-33%	13,474	-
52810	BOG MEETINGS	175,000	160,000	(15,000)	-9%	148,846	76,062
52820	BOG COMMITTEES' EXPENSES	11,200	10,000	(1,200)	-11%	4,786	9,913
52821	BOG RETREAT	40,000	43,000	3,000	8%	43,964	31,869
52822	BOG CONFERENCE ATTENDANCE	56,500	48,000	(8,500)	-15%	37,343	54,152
52830	BOG TRAVEL & OUTREACH	70,000	52,000	(18,000)	-26%	41,245	64,303
52880	BOG ELECTIONS	26,900	25,000	(1,900)	-7%	16,298	11,276
52960	PRESIDENT'S DINNER	12,000	13,000	1,000	8%	10,869	1,674
52812	NEW GOVERNOR ORIENTATION	7,000	5,000	(2,000)	-29%	249	-
52823	PRESIDENTS PHOTO	3,300	3,300	-	0%	1,966	-
	TOTAL DIRECT EXPENSES	**417,665**	**369,900**	**(47,765)**	**-11%**	**319,455**	**249,597**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	135,043	140,784	5,740	4%	131,344	104,089
51299	BENEFITS EXPENSE	44,269	42,319	(1,950)	-4%	46,441	35,444
51900	OTHER INDIRECT EXPENSE	59,572	56,329	(3,243)	-5%	40,803	37,755
	TOTAL INDIRECT EXPENSES:	**238,885**	**239,432**	**548**	**0%**	**218,588**	**177,289**
	TOTAL ALL EXPENSES:	**656,550**	**609,332**	**(47,217)**	**-7%**	**538,044**	**426,886**
	NET INCOME (LOSS):	**(656,550)**	**(609,332)**	**47,217**	**-7%**	**(538,044)**	**(426,886)**

Washington State Bar Association
Budget Comparison

CONFERENCE AND BROADCAST SERVICES

Cost Center	**FY27 FTE**	**0.55**
CBS	**FY26 FTE**	**0.55**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	TOTAL DIRECT EXPENSES		**-**	**-**	**-**		**-**	**-**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	49,269	51,267	1,997	4%	-	38,309
	51299	BENEFITS EXPENSE	14,930	16,250	1,320	9%	-	11,947
	51900	OTHER INDIRECT EXPENSE	18,939	17,908	(1,031)	-5%	-	12,074
	TOTAL INDIRECT EXPENSES:		**83,138**	**85,425**	**2,287**	**3%**	**-**	**62,330**
	TOTAL ALL EXPENSES:		**83,138**	**85,425**	**2,287**	**3%**	**-**	**62,330**
	NET INCOME (LOSS):		**(83,138)**	**(85,425)**	**(2,287)**	**3%**	**-**	**(62,330)**

Washington State Bar Association
Budget Comparison

CHARACTER & FITNESS BOARD

Cost Center		
CFB	FY27 FTE	0.85
	FY26 FTE	0.85

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	52235	CHARACTER & FITNESS BOARD EXP	12,000	15,000	3,000	25%	11,065	5,793
	54310	COURT REPORTERS	11,050	12,000	950	9%	8,826	5,943
	TOTAL DIRECT EXPENSES		**23,050**	**27,000**	**3,950**	**17%**	**19,891**	**11,737**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	103,891	108,084	4,193	4%	95,640	80,300
	51299	BENEFITS EXPENSE	26,820	35,712	8,892	33%	26,676	21,243
	51900	OTHER INDIRECT EXPENSE	29,270	27,676	(1,593)	-5%	17,779	18,553
	TOTAL INDIRECT EXPENSES:		**159,981**	**171,473**	**11,492**	**7%**	**140,095**	**120,097**
	TOTAL ALL EXPENSES:		**183,031**	**198,473**	**15,442**	**8%**	**159,986**	**131,833**
	NET INCOME (LOSS):		**(183,031)**	**(198,473)**	**(15,442)**	**8%**	**(159,986)**	**(131,833)**

Washington State Bar Association
Budget Comparison

COMMUNICATION STRATEGIES

Cost Center	FY27 FTE	5.39
COMM	FY26 FTE	5.39

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	42570	50 YEAR MEMBER TRIBUTE LUNCH	1,000	1,000	-	0%	1,231	657
	44100	WSBA LOGO MERCHANDISE SALES	2,000	-	(2,000)	-100%	2,039	-
	TOTAL REVENUE		**3,000**	**1,000**	**(2,000)**	**-67%**	**3,270**	**657**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	5,895	8,445	2,550	43%	2,480	1,782
	50110	STAFF CONFERENCE & TRAINING	11,300	11,300	-	0%	12,182	7,791
	50120	STAFF MEMBERSHIP DUES	1,800	1,800	-	0%	987	537
	50130	SUBSCRIPTIONS	4,520	12,420	7,900	175%	1,993	4,157
	50145	SURVEYS	-	20,000	20,000		-	-
	50155	DIGITAL/ONLINE DEVELOPMENT	-	287	287		-	-
	52511	BAR LEADERS SUMMIT	35,000	35,700	700	2%	33,963	29,477
	52570	APEX	52,500	60,000	7,500	14%	57,594	27,450
	52573	50 YEAR MEMBER TRIBUTE LUNCH	38,000	44,913	6,913	18%	29,644	12,506
	52878	COMMUNICATIONS OUTREACH	8,000	15,600	7,600	95%	12,049	6,671
	54027	BAR OUTREACH	22,000	20,000	(2,000)	-9%	16,256	31,968
	54065	AMBASSADOR TRAINING & TOWN HALLS	10,000	25,000	15,000	150%	-	25,949
	TOTAL DIRECT EXPENSES		**189,015**	**255,465**	**66,450**	**35%**	**167,148**	**148,288**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	417,995	434,068	16,073	4%	387,587	332,110
	51299	BENEFITS EXPENSE	137,502	127,255	(10,247)	-7%	141,929	107,589
	51900	OTHER INDIRECT EXPENSE	185,603	175,500	(10,103)	-5%	127,339	117,904
	TOTAL INDIRECT EXPENSES:		**741,101**	**736,824**	**(4,276)**	**-1%**	**656,855**	**557,604**
	TOTAL ALL EXPENSES:		**930,116**	**992,289**	**62,174**	**7%**	**824,003**	**705,892**
	NET INCOME (LOSS):		**(927,116)**	**(991,289)**	**(64,174)**	**7%**	**(820,733)**	**(705,234)**

Washington State Bar Association
Budget Comparison

COMMUNICATION STRATEGIES FTE

Cost Center		
COMM FTE	FY27 FTE	1.00
	FY26 FTE	1.00

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	TOTAL DIRECT EXPENSES		-	-	-		-	-
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	183,193	189,449	6,256	3%	183,668	137,571
	51299	BENEFITS EXPENSE	39,830	47,471	7,641	19%	45,043	31,409
	51900	OTHER INDIRECT EXPENSE	34,435	32,560	(1,874)	-5%	23,706	21,964
	TOTAL INDIRECT EXPENSES:		**257,458**	**269,481**	**12,023**	**5%**	**252,417**	**190,944**
	NET INCOME (LOSS):		**(257,458)**	**(269,481)**	**(12,023)**	**5%**	**(252,417)**	**(190,944)**

Washington State Bar Association
Budget Comparison

DISCIPLINE

Cost Center	FY27 FTE	40.00
DISC	FY26 FTE	39.00

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

Washington State Bar Association
Budget Comparison

DIVERSITY

Cost Center **FY27 FTE** **2.15**
DIV **FY26 FTE** **2.24**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40300	DONATIONS & GRANTS	135,000	115,000	(20,000)	-15%	135,000	135,000
	TOTAL REVENUE		**135,000**	**115,000**	**(20,000)**	**-15%**	**135,000**	**135,000**
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	3,000	3,000	-	0%	45	-
	50100	STAFF TRAVEL/PARKING	3,700	1,700	(2,000)	-54%	2,771	609
	50110	STAFF CONFERENCE & TRAINING	4,400	6,300	1,900	43%	2,662	340
	50120	STAFF MEMBERSHIP DUES	775	780	5	1%	655	605
	52680	DEI COUNCIL	7,600	5,600	(2,000)	-26%	4,323	2,677
	52681	DIVERSITY EVENTS & PROJECTS	33,600	46,800	13,200	39%	14,329	6,319
	52687	STAFF EQUITY LEADERSHIP LAB	6,000	7,500	1,500	25%	2,039	3,869
	TOTAL DIRECT EXPENSES		**59,075**	**71,680**	**12,605**	**21%**	**26,824**	**14,419**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	198,124	195,896	(2,228)	-1%	199,629	136,730
	51299	BENEFITS EXPENSE	66,814	61,162	(5,651)	-8%	72,149	47,074
	51900	OTHER INDIRECT EXPENSE	77,134	70,005	(7,129)	-9%	63,447	51,641
	TOTAL INDIRECT EXPENSES:		**342,071**	**327,063**	**(15,008)**	**-4%**	**335,225**	**235,445**
	TOTAL ALL EXPENSES:		**401,146**	**398,743**	**(2,403)**	**-1%**	**362,050**	**249,864**
	NET INCOME (LOSS):		**(266,146)**	**(283,743)**	**(17,597)**	**7%**	**(227,050)**	**(114,864)**

ENTITY REGULATION

Cost Center **FY27 FTE** **0.40**
ER **FY26 FTE** **0.55**

Washington State Bar Association
Budget Comparison

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

FACILITIES AND OPERATIONS

Cost Center	FY27 FTE	5.97
FAC	FY26 FTE	5.78

Washington State Bar Association
Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	2,376	2,376	-	0%	2,299	1,782
	50110	STAFF CONFERENCE & TRAINING	-	2,500	2,500		512	20
	50120	STAFF MEMBERSHIP DUES	189	195	6	3%	200	-
	TOTAL DIRECT EXPENSES		**2,565**	**5,071**	**2,506**	**98%**	**3,011**	**1,802**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	406,195	461,839	55,644	14%	418,565	326,498
	51299	BENEFITS EXPENSE	141,474	167,315	25,841	18%	152,500	115,666
	51900	OTHER INDIRECT EXPENSE	199,033	194,385	(4,648)	-2%	136,831	126,295
	TOTAL INDIRECT EXPENSES:		**746,702**	**823,539**	**76,837**	**10%**	**707,896**	**568,459**
	TOTAL ALL EXPENSES:		**749,267**	**828,610**	**79,343**	**11%**	**710,907**	**570,261**
	NET INCOME (LOSS):		**(749,267)**	**(828,610)**	**(79,343)**	**11%**	**(710,907)**	**(570,261)**

Washington State Bar Association
Budget Comparison

FINANCE

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

Washington State Bar Association
Budget Comparison

FOUNDATION

Cost Center **FY27 FTE** **1.05**
FOUND **FY26 FTE** **1.05**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	3,350	3,500	150	4%	3,200	3,350
	50050	EQUIPMENT, HARDWARE & SOFTWARE	2,635	3,317	682	26%	2,635	1,978
	50060	POSTAGE	400	400	-	0%	-	23
	50070	PRINTING & COPYING	1,000	1,000	-	0%	362	30
	50100	STAFF TRAVEL/PARKING	4,000	2,500	(1,500)	-38%	685	312
	50110	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	1,687	69
	50140	SUPPLIES	2,000	2,000	-	0%	1,775	112
	52940	BOARD OF TRUSTEES	3,600	7,000	3,400	94%	3,593	250
	TOTAL DIRECT EXPENSES		**19,185**	**21,917**	**2,732**	**14%**	**13,937**	**6,125**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	108,755	112,614	3,859	4%	106,658	85,329
	51299	BENEFITS EXPENSE	30,528	40,935	10,407	34%	32,740	24,125
	51900	OTHER INDIRECT EXPENSE	36,156	34,188	(1,968)	-5%	24,752	22,920
	TOTAL INDIRECT EXPENSES:		**175,440**	**187,738**	**12,298**	**7%**	**164,150**	**132,373**
	TOTAL ALL EXPENSES:		**194,625**	**209,655**	**15,030**	**8%**	**178,087**	**138,498**
	NET INCOME (LOSS):		**(194,625)**	**(209,655)**	**(15,030)**	**8%**	**(178,087)**	**(138,498)**

Washington State Bar Association
Budget Comparison

HUMAN RESOURCES

Cost Center		
HR	FY27 FTE	4.00
	FY26 FTE	4.00

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	1,000	1,000	-	0%	-	-
	50100	STAFF TRAVEL/PARKING	300	300	-	0%	121	132
	50110	STAFF CONFERENCE & TRAINING	4,200	4,000	(200)	-5%	1,147	2,895
	50120	STAFF MEMBERSHIP DUES	1,200	1,200	-	0%	752	852
	50130	SUBSCRIPTIONS	2,000	1,300	(700)	-35%	993	1,192
	54512	STAFF TRAINING- GENERAL	29,300	18,000	(11,300)	-39%	4,971	3,764
	54520	RECRUITING AND ADVERTISING	8,750	8,750	-	0%	5,013	3,236
	54530	HR INFORMATION SYSTEM	65,950	60,000	(5,950)	-9%	50,000	48,723
	54540	SALARY SURVEYS	3,000	1,000	(2,000)	-67%	-	934
	54590	TRANSFER TO INDIRECT EXPENSE	(115,700)	(95,550)	20,150	-17%	(62,998)	(61,728)
	TOTAL DIRECT EXPENSES		-	-	-		-	**0**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	504,229	519,323	15,094	3%	515,618	321,381
	51299	BENEFITS EXPENSE	98,098	115,442	17,344	18%	135,556	93,333
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51900	OTHER INDIRECT EXPENSE	137,739	130,241	(7,498)	-5%	94,474	87,549
	TOTAL INDIRECT EXPENSES:		**540,066**	**565,006**	**24,940**	**5%**	**745,647**	**502,263**
TOTAL ALL EXPENSES:			**540,066**	**565,006**	**24,940**	**5%**	**745,647**	**502,263**
NET INCOME (LOSS):			**(540,066)**	**(565,006)**	**(24,940)**	**5%**	**(745,647)**	**(502,263)**

LAW CLERK PROGRAM

Cost Center	**FY27 FTE**	**1.18**
CLERK	**FY26 FTE**	**1.18**

Washington State Bar Association
Budget Comparison

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

Washington State Bar Association
Budget Comparison

LEGISLATIVE

Cost Center		
LEG	FY27 FTE	1.70
	FY26 FTE	1.70

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	2,500	2,500	-	0%	565	157
	50110	STAFF CONFERENCE & TRAININC	2,200	2,200	-	0%	2,101	248
	50120	STAFF MEMBERSHIP DUES	215	215	-	0%	215	-
	50130	SUBSCRIPTIONS	2,000	2,000	-	0%	1,986	1,990
	50160	TELEPHONE	575	575	-	0%	577	446
	52660	JUD RECOMMEND COMMITTEE	3,250	3,250	-	0%	1,675	1,096
	54920	CONTRACT LOBBYIST	12,500	15,000	2,500	20%	15,000	12,500
	54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	130	-
	54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
	TOTAL DIRECT EXPENSES		**24,790**	**27,290**	**2,500**	**10%**	**22,248**	**16,437**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	164,492	171,002	6,511	4%	163,053	111,815
	51299	BENEFITS EXPENSE	47,770	54,873	7,103	15%	51,318	35,966
	51900	OTHER INDIRECT EXPENSE	58,539	55,353	(3,186)	-5%	40,091	37,142
	TOTAL INDIRECT EXPENSES:		**270,801**	**281,228**	**10,427**	**4%**	**254,461**	**184,923**
TOTAL ALL EXPENSES:			**295,591**	**308,518**	**12,927**	**4%**	**276,709**	**201,360**
NET INCOME (LOSS):			**(295,591)**	**(308,518)**	**(12,927)**	**4%**	**(276,709)**	**(201,360)**

Washington State Bar Association
Budget Comparison

LEGAL LUNCHBOX

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
Cost Center	**FY27 FTE**	**0.45**						
LLB	**FY26 FTE**	**0.45**						
REVENUE:								
	41450	SPONSORSHIPS	9,000	9,000	-	0%	9,000	9,000
	43400	DIGITAL VIDEO SALES	25,000	25,000	-	0%	26,705	24,157
	TOTAL REVENUE		**34,000**	**34,000**	**-**	**0%**	**35,705**	**33,157**
DIRECT EXPENSES:								
	52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	-
	53700	SPEAKERS & PROGRAM DEVELOP	100	100	-	0%	-	-
	53730	HONORARIUM	1,500	1,500	-	0%	-	-
	53283	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	4,414	4,422
	53731	INSURANCE REBATE	-	-	-		(980)	-
	TOTAL DIRECT EXPENSES		**8,100**	**8,100**	**-**	**0%**	**3,434**	**4,422**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	33,193	34,909	1,717	5%	31,125	25,388
	51299	BENEFITS EXPENSE	11,236	11,203	(33)	0%	11,320	9,012
	51900	OTHER INDIRECT EXPENSE	15,496	14,652	(843)	-5%	10,110	9,890
	51935	INSURANCE REBATE	-	-	-		(11,679)	-
	TOTAL INDIRECT EXPENSES:		**59,925**	**60,765**	**840**	**1%**	**40,876**	**44,289**
	TOTAL ALL EXPENSES:		**68,025**	**68,865**	**840**	**1%**	**44,310**	**48,711**
	NET INCOME (LOSS):		**(34,025)**	**(34,865)**	**(840)**	**2%**	**(8,605)**	**(15,554)**

Washington State Bar Association
Budget Comparison

LICENSING & MEMBERSHIP RECORDS

Cost Center **FY27 FTE** **4.78**
LICMR **FY26 FTE** **4.78**

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

Washington State Bar Association
Budget Comparison

LICENSE FEES
Cost Center
LIC

		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:							
40600	LICENSE FEES	16,922,074	17,279,644	357,570	2%	16,399,640	12,445,907
40625	LICENSE FEES - NEW ADMITTEES	465,192	451,887	(13,305)	-3%	457,728	441,198
40650	LICENSE FEES - LATE FEES	250,000	300,000	50,000	20%	455,102	518,288
40675	LICENSE FEES - REINSTATEMENTS	15,000	15,000	-	0%	18,950	14,090
TOTAL REVENUE		**17,652,266**	**18,046,531**	**394,265**	**2%**	**17,331,420**	**13,419,483**
NET INCOME (LOSS):		**17,652,266**	**18,046,531**	**394,265**	**2%**	**17,331,420**	**13,419,483**

Washington State Bar Association
Budget Comparison

LIMITED LICENSE LEGAL TECHNICIAN PROGRAM

Cost Center	FY27 FTE	0.43
LLLT	FY26 FTE	0.43

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	41800	SEMINAR REGISTRATIONS	-	-	-		6,240	-
	42281	LLLT LICENSE FEES	17,000	15,000	(2,000)	-12%	16,235	12,140
	42291	LLLT LATE LICENSE FEES	137	300	163	119%	365	571
	45220	MCLE LATE FEES	150	150	-	0%	-	600
	TOTAL REVENUE		**17,287**	**15,450**	**(1,837)**	**-11%**	**22,840**	**13,311**
DIRECT EXPENSES:								
	52683	LLLT BOARD	9,000	9,000	-	0%	2,702	3,398
	52689	LLLT EDUCATION	1,000	500	(500)	-50%	35	-
	TOTAL DIRECT EXPENSES		**10,000**	**9,500**	**(500)**	**-5%**	**2,737**	**3,398**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	41,479	43,806	2,327	6%	54,809	30,475
	51299	BENEFITS EXPENSE	12,046	12,577	531	4%	16,975	9,211
	51900	OTHER INDIRECT EXPENSE	14,807	14,001	(806)	-5%	13,606	9,312
	TOTAL INDIRECT EXPENSES:		**68,332**	**70,384**	**2,052**	**3%**	**85,389**	**48,997**
	TOTAL ALL EXPENSES:		**78,332**	**79,884**	**1,552**	**2%**	**88,126**	**52,395**
	NET INCOME (LOSS):		**(61,045)**	**(64,434)**	**(3,389)**	**6%**	**(65,286)**	**(39,084)**

Washington State Bar Association
Budget Comparison

LIMITED PRACTICE OFFICERS

Cost Center **FY27 FTE** **0.58**
LPO **FY26 FTE** **0.58**

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

Washington State Bar Association
Budget Comparison

MANDATORY CONTINUING LEGAL EDUCATION

Cost Center **FY27 FTE** **4.73**
MCLE **FY26 FTE** **4.73**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	45210	ACTIVITY APPLICATION FEE	670,000	700,000	30,000	4%	708,300	512,300
	45215	ACTIVITY APPLICATION LATE FEE	250,000	260,000	10,000	4%	268,800	195,950
	45220	MCLE LATE FEES	232,000	250,000	18,000	8%	256,250	286,525
	45230	ANNUAL ACCREDITED SPONSOR FEES	36,250	36,750	500	1%	40,000	35,750
	45250	ATTENDANCE LATE FEES	120,000	116,000	(4,000)	-3%	104,200	87,250
	45255	COMITY CERTIFICATES - REQUEST	13,000	13,000	-	0%	14,175	12,375
	45260	COMITY CERTIFICATES - SUBMIT	17,000	17,000	-	0%	19,700	16,725
	TOTAL REVENUE		**1,338,250**	**1,392,750**	**54,500**	**4%**	**1,411,425**	**1,146,875**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
	50110	STAFF CONFERENCE & TRAINING	4,400	4,400	-	0%	5,045	-
	50120	STAFF MEMBERSHIP DUES	525	525	-	0%	500	525
	55210	MCLE BOARD EXPENSES	6,000	3,000	(3,000)	-50%	1,806	1,081
	55220	DEPRECIATION-SOFTWARE	142,057	142,057	0	0%	144,144	108,110
	TOTAL DIRECT EXPENSES		**153,032**	**150,032**	**(3,000)**	**-2%**	**151,496**	**109,716**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	407,360	427,261	19,901	5%	396,116	318,285
	51299	BENEFITS EXPENSE	124,032	120,503	(3,530)	-3%	130,729	99,254
	51900	OTHER INDIRECT EXPENSE	162,876	154,010	(8,866)	-5%	112,777	103,376
TOTAL INDIRECT EXPENSES:			**694,269**	**701,774**	**7,505**	**1%**	**639,622**	**520,914**
TOTAL ALL EXPENSES:			**847,301**	**851,806**	**4,505**	**1%**	**791,118**	**630,630**
NET INCOME (LOSS):			**490,949**	**540,944**	**49,995**	**10%**	**620,307**	**516,245**

Washington State Bar Association
Budget Comparison

MEMBER WELLNESS PROGRAM

Cost Center	FY27 FTE	1.81
MWP	FY26 FTE	1.48

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40205	DIVERSION	9,000	6,000	(3,000)	-33%	2,500	4,250
	TOTAL REVENUE		**9,000**	**6,000**	**(3,000)**	**-33%**	**2,500**	**4,250**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	1,200	1,200	-	0%	125	52
	50110	STAFF CONFERENCE & TRAINING	5,500	2,200	(3,300)	-60%	2,654	1,287
	50120	STAFF MEMBERSHIP DUES	500	875	375	75%	689	611
	50130	SUBSCRIPTIONS	1,400	1,400	-	0%	1,324	994
	54715	MEMBER WELL-BEING TASK FORCE	4,500	-	(4,500)	-100%	2,542	1,850
	TOTAL DIRECT EXPENSES		**13,100**	**5,675**	**(7,425)**	**-57%**	**7,335**	**4,795**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	149,311	172,241	22,931	15%	145,333	108,698
	51299	BENEFITS EXPENSE	42,656	72,376	29,720	70%	45,285	33,385
	51900	OTHER INDIRECT EXPENSE	50,963	58,934	7,971	16%	34,861	32,468
	TOTAL INDIRECT EXPENSES:		**242,930**	**303,552**	**60,622**	**25%**	**225,480**	**174,551**
	TOTAL ALL EXPENSES:		**256,030**	**309,227**	**53,197**	**21%**	**232,815**	**179,346**
	NET INCOME (LOSS):		**(247,030)**	**(303,227)**	**(56,197)**	**23%**	**(230,315)**	**(175,096)**

Washington State Bar Association
Budget Comparison

MEMBER SERVICES & ENGAGEMENT

Cost Center	**FY27 FTE**	**2.45**
MSE	**FY26 FTE**	**2.45**

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

Washington State Bar Association
Budget Comparison

MINI CLE

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

Washington State Bar Association
Budget Comparison

NEW MEMBER EDUCATION

Cost Center	FY27 FTE	0.87
NME	FY26 FTE	0.87

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40300	DONATIONS & GRANTS	-	-	-		15	-
	40950	NME PRODUCT SALES	120,000	100,000	(20,000)	-17%	139,406	104,375
	41800	SEMINAR REGISTRATIONS	10,000	7,000	(3,000)	-30%	19,458	7,612
	47100	TRIAL ADVOCACY PROGRAM	12,000	13,000	1,000	8%	13,369	13,805
	TOTAL REVENUE		**142,000**	**120,000**	**(22,000)**	**-15%**	**172,247**	**125,792**
DIRECT EXPENSES:								
	55265	SPEAKERS & PROGRAM DEVELOPMENT	500	500	-	0%	106	-
	57320	TRIAL ADVOCACY EXPENSES	3,200	3,500	300	9%	2,432	2,473
	TOTAL DIRECT EXPENSES		**3,700**	**4,000**	**300**	**8%**	**2,538**	**2,473**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	66,306	69,455	3,149	5%	63,527	51,036
	51299	BENEFITS EXPENSE	22,014	22,717	703	3%	22,597	17,582
	51900	OTHER INDIRECT EXPENSE	29,958	28,328	(1,631)	-5%	19,871	18,895
	TOTAL INDIRECT EXPENSES:		**118,278**	**120,500**	**2,221**	**2%**	**105,995**	**87,513**
	TOTAL ALL EXPENSES:		**121,978**	**124,500**	**2,521**	**2%**	**108,533**	**89,986**
	NET INCOME (LOSS):		**20,022**	**(4,500)**	**(24,521)**	**-122%**	**63,714**	**35,806**

Washington State Bar Association
Budget Comparison

OFFICE OF THE EXECUTIVE DIRECTOR

Cost Center	**FY27 FTE**	**5.18**
OED	**FY26 FTE**	**4.23**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	2,000	2,400	400	20%	2,299	1,782
	50110	STAFF CONFERENCE & TRAINING	13,300	14,300	1,000	8%	14,556	11,231
	50120	STAFF MEMBERSHIP DUES	1,335	1,225	(110)	-8%	1,120	1,120
	52125	LEADERSHIP TRAINING	20,000	15,000	(5,000)	-25%	11,951	15,959
	52585	WASHINGTON LEADERSHIP INSTITUTE	100,000	100,000	-	0%	100,000	100,000
	52840	ED TRAVEL & OUTREACH	6,000	6,000	-	0%	4,883	3,574
	TOTAL DIRECT EXPENSES		**142,635**	**138,925**	**(3,710)**	**-3%**	**134,809**	**133,665**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	643,856	753,609	109,753	17%	611,429	499,185
	51299	BENEFITS EXPENSE	142,505	191,558	49,053	34%	161,753	118,594
	51900	OTHER INDIRECT EXPENSE	145,659	168,663	23,004	16%	99,941	92,529
	TOTAL INDIRECT EXPENSES:		**932,020**	**1,113,830**	**181,810**	**20%**	**873,123**	**710,309**
	TOTAL ALL EXPENSES:		**1,074,655**	**1,252,755**	**178,100**	**17%**	**1,007,932**	**843,975**
	NET INCOME (LOSS):		**(1,074,655)**	**(1,252,755)**	**(178,100)**	**17%**	**(1,007,932)**	**(843,975)**

Washington State Bar Association
Budget Comparison

OFFICE OF GENERAL COUNSEL

Cost Center **FY27 FTE** **6.4625**
OGC **FY26 FTE** **6.12**

		FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:							
40210	RECORDS REQUEST FEES	-	-	-		270	-
44350	RECOVERY OF DISCIPLINE COSTS	-	-	-		-	1,000
TOTAL REVENUE		**-**	**-**	**-**		**270**	**1,000**
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	3,500	8,000	4,500	129%	3,799	2,669
50110	STAFF CONFERENCE & TRAINING	10,250	8,050	(2,200)	-21%	363	5,705
50120	STAFF MEMBERSHIP DUES	2,500	2,500	-	0%	1,625	2,004
50140	SUPPLIES	-	150	150		104	-
52240	DISABILITY ACCOMMODATIONS	2,500	2,500	-	0%	1,161	495
54310	COURT REPORTERS	-	-	-		(179)	-
54360	LITIGATION EXPENSES	1,000	500	(500)	-50%	287	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
55615	WILLS	1,000	1,000	-	0%	-	-
55620	CUSTODIANSHIP	5,000	2,500	(2,500)	-50%	201	301
TOTAL DIRECT EXPENSES		**26,750**	**26,200**	**(550)**	**-2%**	**7,362**	**11,173**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	718,300	772,271	53,972	8%	678,051	515,317
51299	BENEFITS EXPENSE	187,732	195,377	7,644	4%	201,611	145,627
51900	OTHER INDIRECT EXPENSE	210,741	210,421	(319)	0%	146,386	133,968
TOTAL INDIRECT EXPENSES:		**1,116,772**	**1,178,069**	**61,297**	**5%**	**1,026,048**	**794,911**
TOTAL ALL EXPENSES:		**1,143,522**	**1,204,269**	**60,747**	**5%**	**1,033,410**	**806,085**
NET INCOME (LOSS):		**(1,143,522)**	**(1,204,269)**	**(60,747)**	**5%**	**(1,033,140)**	**(805,085)**

Washington State Bar Association
Budget Comparison

OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center		
OGCDB	FY27 FTE	1.40
	FY26 FTE	1.30

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50110	STAFF CONFERENCE & TRAINING	2,200	250	(1,950)	-89%	-	-
	50120	STAFF MEMBERSHIP DUES	100	100	-	0%	-	-
	54310	COURT REPORTERS	33,100	35,000	1,900	6%	25,922	37,310
	55310	DISCIPLINARY BOARD EXPENSES	3,000	3,000	-	0%	1,548	127
	55320	CHIEF HEARING OFFICER	41,200	41,200	-	0%	39,996	29,997
	55330	HEARING OFFICER EXPENSES	4,000	2,500	(1,500)	-38%	377	348
	55340	HEARING OFFICER TRAINING	1,000	2,500	1,500	150%	-	1,298
	55370	APPOINTED COUNSEL	50,645	52,200	1,555	3%	50,400	37,975
	55380	DISCIPLINARY SELECTION PANEL	1,000	500	(500)	-50%	-	-
	TOTAL DIRECT EXPENSES		**136,245**	**137,250**	**1,005**	**1%**	**118,243**	**107,054**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	128,774	150,717	21,943	17%	128,615	100,395
	51299	BENEFITS EXPENSE	37,003	34,898	(2,105)	-6%	39,935	29,773
	51900	OTHER INDIRECT EXPENSE	44,765	45,584	819	2%	30,678	28,479
	TOTAL INDIRECT EXPENSES:		**210,543**	**231,200**	**20,658**	**10%**	**199,228**	**158,647**
	TOTAL ALL EXPENSES:		**346,788**	**368,450**	**21,663**	**6%**	**317,472**	**265,701**
	NET INCOME (LOSS):		**(346,788)**	**(368,450)**	**(21,663)**	**6%**	**(317,472)**	**(265,701)**

Washington State Bar Association
Budget Comparison

PRACTICE OF LAW BOARD

Cost Center	**FY27 FTE**	**0.525**
PLB	**FY26 FTE**	**0.55**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	200	200	-	0%	-	196
	55510	PRACTICE OF LAW BOARD	16,000	3,000	(13,000)	-81%	740	1,758
	TOTAL DIRECT EXPENSES		**16,200**	**3,200**	**(13,000)**	**-80%**	**740**	**1,954**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	63,145	78,102	14,958	24%	42,930	47,244
	51299	BENEFITS EXPENSE	16,771	20,804	4,033	24%	13,655	13,019
	51900	OTHER INDIRECT EXPENSE	18,939	17,094	(1,845)	-10%	10,644	12,074
	TOTAL INDIRECT EXPENSES:		**98,855**	**116,000**	**17,146**	**17%**	**67,229**	**72,336**
	TOTAL ALL EXPENSES:		**115,055**	**119,200**	**4,146**	**4%**	**67,969**	**74,290**
	NET INCOME (LOSS):		**(115,055)**	**(119,200)**	**(4,146)**	**4%**	**(67,969)**	**(74,290)**

Washington State Bar Association
Budget Comparison

PRACTICE MANAGEMENT ASSISTANCE

Cost Center **FY27 FTE** **1.28**
PMA **FY26 FTE** **0.95**

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

Washington State Bar Association
Budget Comparison

PROFESSIONAL RESPONSIBILITY PROGRAM

Cost Center	**FY27 FTE**	**1.80**
PRP	**FY26 FTE**	**1.08**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	4,000	3,500	(500)	-13%	1,083	1,432
	50110	STAFF CONFERENCE & TRAINING	2,400	2,200	(200)	-8%	2,347	-
	50120	STAFF MEMBERSHIP DUES	590	690	100	17%	590	590
	55610	CPE COMMITTEE	1,000	1,000	-	0%	286	753
	TOTAL DIRECT EXPENSES		**7,990**	**7,390**	**(600)**	**-8%**	**4,305**	**2,775**
INDIRECT EXPENSES:					-			
	51199	SALARY EXPENSE	143,536	179,064	35,528	25%	142,101	106,935
	51299	BENEFITS EXPENSE	36,061	76,669	40,608	113%	39,029	28,085
	51900	OTHER INDIRECT EXPENSE	37,190	58,609	21,419	58%	25,449	23,533
	TOTAL INDIRECT EXPENSES:		**216,787**	**314,342**	**97,556**	**45%**	**206,580**	**158,553**
	TOTAL ALL EXPENSES:		**224,777**	**321,732**	**96,956**	**43%**	**210,885**	**161,328**
	NET INCOME (LOSS):		**(224,777)**	**(321,732)**	**(96,956)**	**43%**	**(210,885)**	**(161,328)**

Washington State Bar Association
Budget Comparison

PUBLIC SERVICE PROGRAMS

Cost Center	**FY27 FTE**	**2.13**						
PSP	**FY26 FTE**	**2.10**	**FY2026 Budget**	**FY2027 Budget**	**FY26 vs. FY27 Comparison**	**% Change**	**FY2025 Actuals**	**FY2026 Actuals YTD**
REVENUE:								
	40300	DONATIONS & GRANTS	132,635	118,317	(14,318)	-11%	134,832	132,639
	TOTAL REVENUE		**132,635**	**118,317**	**(14,318)**	**-11%**	**134,832**	**132,639**
DIRECT EXPENSES:								
	50037	MODERATE MEANS	-	-	-		250,352	(5,178)
	50100	STAFF TRAVEL/PARKING	2,000	1,700	(300)	-15%	445	66
	50110	STAFF CONFERENCE & TRAINING	3,200	2,500	(700)	-22%	1,654	669
	52110	PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	9,000	5,500	157%	2,361	2,851
	54130	PRO BONO PROMOTION	4,000	500	(3,500)	-88%	2,127	-
	TOTAL DIRECT EXPENSES		**12,700**	**13,700**	**1,000**	**8%**	**256,939**	**(1,592)**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	187,614	193,131	5,517	3%	136,510	128,869
	51299	BENEFITS EXPENSE	50,197	60,347	10,150	20%	45,949	41,960
	51900	OTHER INDIRECT EXPENSE	72,313	69,354	(2,959)	-4%	38,347	42,902
	TOTAL INDIRECT EXPENSES:		**310,124**	**322,832**	**12,708**	**4%**	**220,806**	**213,731**
	TOTAL ALL EXPENSES:		**322,824**	**336,532**	**13,708**	**4%**	**477,745**	**212,139**
	NET INCOME (LOSS):		**(190,189)**	**(218,215)**	**(28,026)**	**15%**	**(342,913)**	**(79,500)**

Washington State Bar Association
Budget Comparison

PUBLICATION & DESIGN SERVICES

Cost Center	**FY27 FTE**	**0.89**
PUB	**FY26 FTE**	**0.89**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50130	SUBSCRIPTIONS	200	200	-	0%	88	-
	54026	IMAGE LIBRARY	4,800	4,800	-	0%	4,756	4,756
	TOTAL DIRECT EXPENSES		**5,000**	**5,000**	**-**	**0%**	**4,844**	**4,756**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	70,644	73,597	2,953	4%	81,302	54,012
	51299	BENEFITS EXPENSE	22,914	28,849	5,935	26%	26,149	18,304
	51900	OTHER INDIRECT EXPENSE	30,647	28,979	(1,668)	-5%	20,917	19,509
	TOTAL INDIRECT EXPENSES:		**124,205**	**131,425**	**7,220**	**6%**	**128,367**	**91,825**
	TOTAL ALL EXPENSES:		**129,205**	**136,425**	**7,220**	**6%**	**133,212**	**96,581**
	NET INCOME (LOSS):		**(129,205)**	**(136,425)**	**(7,220)**	**6%**	**(133,212)**	**(96,581)**

Washington State Bar Association
Budget Comparison

REGULATORY SERVICES FTE

Cost Center	**FY27 FTE**	**2.10**
RSD FTE	**FY26 FTE**	**2.00**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	600	600	-	0%	864	216
	50110	STAFF CONFERENCE & TRAINING	11,500	13,800	2,300	20%	2,172	834
	50120	STAFF MEMBERSHIP DUES	490	490	-	0%	490	490
	TOTAL DIRECT EXPENSES		**12,590**	**14,890**	**2,300**	**18%**	**3,526**	**1,540**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	288,255	292,306	4,050	1%	300,342	210,361
	51299	BENEFITS EXPENSE	68,347	79,092	10,745	16%	81,381	52,951
	51900	OTHER INDIRECT EXPENSE	68,870	68,377	(493)	-1%	52,644	43,656
	TOTAL INDIRECT EXPENSES:		**425,472**	**439,774**	**14,303**	**3%**	**434,368**	**306,969**
	TOTAL ALL EXPENSES:		**438,062**	**454,664**	**16,603**	**4%**	**437,894**	**308,509**
	NET INCOME (LOSS):		**(438,062)**	**(454,664)**	**(16,603)**	**4%**	**(437,894)**	**(308,509)**

Washington State Bar Association
Budget Comparison

REGULATORY REFORM

Cost Center	**FY27 FTE**	**0.25**
RR	**FY26 FTE**	**0.85**

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**	**-**	**-**	**-**
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	25,000	35,000	10,000	40%	14,311	8,828
	50185	MEETING EXPENSE	2,000	-	(2,000)	-100%	2,098	-
	52691	OUTREACH EXPENSES	10,000	10,000	-	0%	-	-
	53282	SOFTWARE HOSTING	20,000	-	(20,000)	-100%	-	-
	TOTAL DIRECT EXPENSES		**57,000**	**45,000**	**(12,000)**	**-21%**	**16,409**	**8,828**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	110,346	37,247	(73,099)	-66%	155,273	86,186
	51299	BENEFITS EXPENSE	27,639	9,370	(18,269)	-66%	43,259	21,994
	51900	OTHER INDIRECT EXPENSE	29,270	8,140	(21,129)	-72%	28,992	18,553
	TOTAL INDIRECT EXPENSES:		**167,255**	**54,756**	**(112,498)**	**-67%**	**227,523**	**126,733**
	TOTAL ALL EXPENSES:		**224,255**	**99,756**	**(124,498)**	**-56%**	**243,933**	**135,561**
	NET INCOME (LOSS):		**(224,255)**	**(99,756)**	**124,498**	**-56%**	**(243,933)**	**(135,561)**

SECTIONS ADMINISTRATION

Cost Center **FY27 FTE** **2.53**
SECT **FY26 FTE** **2.53**

Washington State Bar Association
Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	48010	REIMBURSEMENTS FROM SECTIONS	275,000	275,000	-	0%	276,103	395,034
	TOTAL REVENUE		**275,000**	**275,000**	**-**	**0%**	**276,103**	**395,034**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	1,900	2,000	100	5%	60	336
	50120	STAFF MEMBERSHIP DUES	-	-	-		60	-
	52540	SECTION/COMMITTEE CHAIR MTGS	500	400	(100)	-20%	89	148
	TOTAL DIRECT EXPENSES		**2,400**	**2,400**	**-**	**0%**	**209**	**484**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	174,309	180,803	6,494	4%	164,849	134,458
	51299	BENEFITS EXPENSE	61,514	91,308	29,793	48%	64,054	49,144
	51900	OTHER INDIRECT EXPENSE	87,120	82,378	(4,742)	-5%	60,273	55,388
	TOTAL INDIRECT EXPENSES:		**322,943**	**354,488**	**31,545**	**10%**	**289,176**	**238,990**
	TOTAL ALL EXPENSES:		**325,343**	**356,888**	**31,545**	**10%**	**289,385**	**239,474**
	NET INCOME (LOSS):		**(50,343)**	**(81,888)**	**(31,545)**	**63%**	**(13,283)**	**155,560**

Washington State Bar Association
Budget Comparison

TECHNOLOGY

Cost Center		
TECH	FY27 FTE	5.00
	FY26 FTE	5.00

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	1,019,797	960,000	(59,797)	-6%	318,690	561,659
	50100	STAFF TRAVEL/PARKING	1,000	1,000	-	0%	1,341	301
	50110	STAFF CONFERENCE & TRAINING	6,000	3,000	(3,000)	-50%	1,091	-
	50120	STAFF MEMBERSHIP DUES	410	300	(110)	-27%	-	-
	50160	TELEPHONE	90,000	95,000	5,000	6%	91,817	67,400
	55911	CLOUD INFRASTRUCTURE	130,000	130,000	-	0%	66,849	42,273
	56100	COMPUTER HARDWARE	65,000	80,000	15,000	23%	66,055	44,862
	56150	COMPUTER SOFTWARE	518,000	476,000	(42,000)	-8%	362,082	296,324
	56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	41,848	16,380
	56230	SOFTWARE MAINT & LICENSING	470,000	450,000	(20,000)	-4%	362,502	426,325
	56550	THIRD PARTY SERVICES	177,600	180,000	2,400	1%	97,718	115,051
	56900	TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(2,425,300)	102,507	-4%	(1,409,992)	(1,570,573)
	TOTAL DIRECT EXPENSES		**-**	**-**	**-**		**(0)**	**(0)**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	629,276	620,846	(8,431)	-1%	1,431,745	526,879
	51299	BENEFITS EXPENSE	158,341	170,302	11,961	8%	373,331	136,204
	51955	CAPITAL LABOR & OVERHEAD	-	-	-		(104,685)	(23,920)
	51900	OTHER INDIRECT EXPENSE	172,174	162,802	(9,372)	-5%	284,119	109,242
	TOTAL INDIRECT EXPENSES:		**959,791**	**953,950**	**(5,842)**	**-1%**	**1,984,511**	**748,405**
	TOTAL ALL EXPENSES:		**959,791**	**953,950**	**(5,842)**	**-1%**	**1,984,511**	**748,405**
	NET INCOME (LOSS):		**(959,791)**	**(953,950)**	**5,842**	**-1%**	**(1,984,511)**	**(748,405)**

Washington State Bar Association
Budget Comparison

VOLUNTEER ENGAGEMENT

Cost Center	FY27 FTE	1.70
VE	FY26 FTE	1.70

			FY2026 Budget	FY2027 Budget	FY26 vs. FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50060	POSTAGE	600	600	-	0%	468	-
	50110	STAFF CONFERENCE & TRAINING	4,500	2,000	(2,500)	-56%	3,554	2,953
	50120	STAFF MEMBERSHIP DUES	385	500	115	30%	300	424
	50130	SUBSCRIPTIONS	816	817	1	0%	881	744
	52520	ABA DELEGATES	18,000	16,000	(2,000)	-11%	12,947	6,876
	52521	VOLUNTEER RECOGNITION	2,000	2,000	-	0%	39	2,030
	52522	WSBA REPRESENTATIVE	-	500	500		-	-
	57450	REGULATORY SCHOOL	10,000	6,000	(4,000)	-40%	7,767	5,967
	TOTAL DIRECT EXPENSES		**36,301**	**28,417**	**(7,884)**	**-22%**	**25,956**	**18,995**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	149,220	156,097	6,877	5%	116,711	111,799
	51299	BENEFITS EXPENSE	45,777	50,611	4,834	11%	40,443	36,376
	51900	OTHER INDIRECT EXPENSE	58,539	55,353	(3,186)	-5%	34,541	37,107
	TOTAL INDIRECT EXPENSES:		**253,536**	**262,061**	**8,525**	**3%**	**191,695**	**185,282**
	TOTAL ALL EXPENSES:		**289,837**	**290,478**	**641**	**0%**	**217,651**	**204,277**
	NET INCOME (LOSS):		**(289,837)**	**(290,478)**	**(641)**	**0%**	**(217,651)**	**(204,277)**

CLE - PRODUCTS

Cost Center	**FY27 FTE**	**1.29**
CLEP	**FY26 FTE**	**1.29**

Washington State Bar Association
Budget Comparison

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

Washington State Bar Association
Budget Comparison

CLE - SEMINARS

Cost Center		
CLES	FY27 FTE	6.37
	FY26 FTE	6.66

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

Washington State Bar Association
Budget Comparison

DESKBOOKS

Cost Center **FY27 FTE** **1.75**
DESK **FY26 FTE** **1.75**

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

CLIENT PROTECTION FUND

Cost Center **FY27 FTE** **1.23**
CPF **FY26 FTE** **1.23**

Washington State Bar Association
Budget Comparison

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

Section 3

Washington State Bar Association

All Sections
Cost Center
SECTOPS

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SADM		**ADMINISTRATIVE LAW SECTION**						
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		2,253	-
	40800	PUBLICATIONS REVENUE	1,250	1,250	-	0%	2,798	322
	41805	MINI-CLE REVENUE	3,750	3,310	(440)	-12%	3,310	2,895
	48200	SECTION DUES REVENUE	5,175	5,558	383	7%	7,050	7,699
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,763	1,294	(469)	-27%	1	2,350
		TOTAL SECTION DUES REVENUE	**6,938**	**6,851**	**(86)**	**-19%**	**7,051**	**10,049**
	TOTAL REVENUE		**11,938**	**11,411**	**(526)**	**-4%**	**15,413**	**13,266**
DIRECT EXPENSES:								
	58175	AWARDS	200	225	25	13%	-	158
	58325	LDSHIP/PROF DEVELOP/RETREATS	13,500	14,000	500	4%	-	10,373
	58350	MEMBERSHIP & RECRUITING EXP	500	-	(500)	-100%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	1,200	3,000	1,800	150%	-	1,712
	58400	PER MEMBER CHARGE	3,234	3,473	239	7%	4,336	4,819
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,084	809	(276)	-25%	5	1,447
		TOTAL PER MEMBER CHARGE	**4,319**	**4,282**	**(36)**	**-1%**	**4,341**	**6,266**
	58450	RECEPTION/FORUM EXPENSE	2,700	2,700	-	0%	185	513
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	10,000	5,000	100%	-	10,000
	58620	MINI-CLE EXPENSE	1,100	500	(600)	-55%	244	348
	TOTAL DIRECT EXPENSES		**28,519**	**34,707**	**6,189**	**22%**	**4,770**	**29,370**
	NET INCOME (LOSS):		**(16,581)**	**(23,296)**	**(6,715)**	**40%**	**10,643**	**(16,103)**
	NEW FUND BALANCE:		**41,779**	**18,483**	**(23,296)**	**-56%**	**58,360**	**42,257**

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SANIM	**ANIMAL LAW SECTION**							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		560	-
	41805	MINI-CLE REVENUE	250	-	(250)	-100%	-	-
	48200	SECTION DUES REVENUE	1,406	1,500	94	7%	1,900	2,075
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	494	352	(142)	-29%	3	634
		TOTAL SECTION DUES REVENUE	**1,900**	**1,852**	**(48)**	**-3%**	**1,903**	**2,709**
	TOTAL REVENUE		**2,150**	**1,852**	**(298)**	**-14%**	**2,463**	**2,709**
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	570	570	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	960	960	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	10	10	-	0%	-	-
	58400	PER MEMBER CHARGE	1,055	1,125	70	7%	1,402	1,556
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	364	264	(101)	-28%	4	469
		TOTAL PER MEMBER CHARGE	**1,419**	**1,389**	**(30)**	**-2%**	**1,406**	**2,025**
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	2,000	2,000		-	-
	58620	MINI-CLE EXPENSE	390	390	-	0%	-	-
	TOTAL DIRECT EXPENSES		**3,349**	**5,319**	**1,970**	**59%**	**1,406**	**2,025**
	NET INCOME (LOSS):		**(1,199)**	**(3,467)**	**(2,268)**	**189%**	**1,057**	**685**
	NEW FUND BALANCE:		**12,506**	**9,039**	**(3,467)**	**-28%**	**13,706**	**14,390**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

SCD	CREDITOR DEBTOR RIGHTS SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		2,343	-
	41850	SEMINAR SPLITS W/ CLE	1,500	1,750	250	17%	1,917	-
	48200	SECTION DUES REVENUE	10,500	10,500	-	0%	14,070	14,455
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,979	2,625	(1,354)	-34%	144	4,738
		TOTAL SECTION DUES REVENUE	**14,479**	**13,125**	**(1,354)**	**-9%**	**14,214**	**19,193**
	TOTAL REVENUE		**15,979**	**14,875**	**(1,104)**	**-7%**	**18,474**	**19,193**
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	1,000	3,500	2,500	250%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	300	-	(300)	-100%	-	-
	58400	PER MEMBER CHARGE	5,625	5,625	-	0%	7,417	7,744
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,098	1,406	(691)	-33%	102	2,506
		TOTAL PER MEMBER CHARGE	**7,723**	**7,031**	**(691)**	**-9%**	**7,519**	**10,250**
	58525	SCHOLARSHIPS/DONATIONS/GRANT	10,000	10,000	-	0%	5,000	10,000
	58625	SEMINAR EXPENSE - SECTIONS	2,000	1,000	(1,000)	-50%	-	-
	TOTAL DIRECT EXPENSES		**22,023**	**22,531**	**509**	**2%**	**12,519**	**20,250**
	NET INCOME (LOSS):		**(6,044)**	**(7,656)**	**(1,612)**	**27%**	**5,955**	**(1,057)**
	NEW FUND BALANCE:		**52,082**	**44,426**	**(7,656)**	**-15%**	**58,126**	**57,069**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

SCORP	CORPORATE COUNSEL SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		3,268	-
	41805	MINI-CLE REVENUE	10,000	-	(10,000)	-100%	6,480	-
	41850	SEMINAR SPLITS W/ CLE	750	3,000	2,250	300%	2,518	-
	41875	SEMINAR SPLITS W/ OTHERS	4,000	-	(4,000)	-100%	-	-
	48200	SECTION DUES REVENUE	14,400	22,388	7,988	55%	19,300	20,420
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,438	3,600	(1,838)	-34%	155	6,485
		TOTAL SECTION DUES REVENUE	**19,838**	**25,988**	**6,150**	**22%**	19,455	26,905
	TOTAL REVENUE		**34,588**	**28,988**	**(5,600)**	**-16%**	**31,720**	**26,905**
DIRECT EXPENSES:								
	58175	AWARDS	200	200	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%	-	422
	58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	753
	58400	PER MEMBER CHARGE	13,500	13,992	492	4%	17,804	19,144
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,061	3,375	(1,686)	-33%	161	5,988
		TOTAL PER MEMBER CHARGE	**18,561**	**17,367**	**(1,194)**	**-30%**	**17,965**	**25,132**
	58450	RECEPTION EXPENSE	500	10,000	9,500	1900%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
	58620	MINI-CLE EXPENSE	10,000	5,000	(5,000)	-50%	8,693	-
	58625	SEMINAR EXPENSE - SECTIONS	500	500	-	0%	-	-
	TOTAL DIRECT EXPENSES		**36,761**	**40,067**	**3,306**	**9%**	**26,658**	**26,307**
	NET INCOME (LOSS):		**(2,173)**	**(11,080)**	**(8,906)**	**410%**	**5,062**	**598**
	NEW FUND BALANCE:		**77,288**	**66,208**	**(11,080)**	**-14%**	**79,461**	**80,059**

Washington State Bar Association
Section Budget Comparison

SDR	DISPUTE RESOLUTION SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		2,073	-
	41700	CONFERENCES & INSTITUTES	2,793	4,384	1,591	57%	4,384	-
	41805	MINI-CLE REVENUE	-	-	-		-	2,135
	48200	SECTION DUES REVENUE	7,691	8,400	709	9%	10,080	12,409
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,568	1,923	(645)	-25%	(22)	3,353
		TOTAL SECTION DUES REVENUE	**10,259**	**10,323**	**63**	**-16%**	**10,058**	**15,761**
	TOTAL REVENUE		**13,052**	**14,707**	**1,654**	**13%**	**16,514**	**17,896**
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	110	110	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	950	950	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	6,500	6,500	-	0%	5,383	4,376
	58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	-	-
	58400	PER MEMBER CHARGE	4,120	4,500	380	9%	5,314	6,656
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,354	1,030	(324)	-24%	(6)	1,769
		TOTAL PER MEMBER CHARGE	**5,474**	**5,530**	**56**	**-15%**	**5,308**	**8,425**
	58525	SCHOLARSHIPS/DONATIONS/GRANT	3,600	3,600	-	0%	1,461	-
	58600	SECTION SPECIAL PROJECTS	1,500	2,500	1,000	67%	-	1,500
	58620	MINI-CLE EXPENSE	660	900	240	36%	112	696
	58625	SEMINAR EXPENSE - SECTIONS	5,000	7,000	2,000	40%	-	1,000
	58675	WEBSITE EXPENSES	250	250	-	0%	-	146
	TOTAL DIRECT EXPENSES		**25,544**	**28,840**	**3,296**	**13%**	**12,263**	**16,144**
	NET INCOME (LOSS):		**(12,492)**	**(14,133)**	**(1,641)**	**13%**	**4,251**	**1,752**
	NEW FUND BALANCE:		**38,433**	**24,300**	**(14,133)**	**-37%**	**50,925**	**52,677**

Washington State Bar Association
Section Budget Comparison

SELD	ELDER LAW SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		5,223	-
	41850	SEMINAR SPLITS W/ CLE	6,800	7,625	825	12%	10,800	-
	48200	SECTION DUES REVENUE	15,724	16,800	1,076	7%	21,630	23,329
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,253	3,931	(1,322)	-25%	(95)	7,178
		TOTAL SECTION DUES REVENUE	**20,977**	**20,731**	**(246)**	**-18%**	**21,535**	**30,507**
	TOTAL REVENUE		**27,777**	**28,356**	**579**	**2%**	**37,558**	**30,507**
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	170	170	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	5,000	-	0%	-	-
	58326	LEGISLATIVE/LOBBYINC	1,500	1,500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	500	400	400%	-	-
	58400	PER MEMBER CHARGE	8,423	9,000	577	7%	11,402	12,506
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,770	2,106	(664)	-24%	(38)	3,788
		TOTAL PER MEMBER CHARGE	**11,193**	**11,106**	**(87)**	**-17%**	**11,364**	**16,294**
	58450	RECEPTION/FORUM EXPENSE	3,000	3,000	-	0%	22	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	25,000	25,000	-	0%	34,912	18,444
	58600	SECTION SPECIAL PROJECTS	2,500	2,500	-	0%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	6,000	4,500	300%	-	-
	TOTAL DIRECT EXPENSES		**51,463**	**56,276**	**4,813**	**9%**	**46,298**	**34,738**
	NET INCOME (LOSS):		**(23,686)**	**(27,920)**	**(4,234)**	**18%**	**(8,739)**	**(4,231)**
	NEW FUND BALANCE:		**94,897**	**66,977**	**(27,920)**	**-29%**	**118,583**	**114,352**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

SIND	INDIAN LAW SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		3,413	-
	41850	SEMINAR SPLITS W/ CLE	2,000	500	(1,500)	-75%	502	-
	41875	SEMINAR SPLITS W/ OTHERS	10,000	10,000	-	0%	11,612	-
	48200	SECTION DUES REVENUE	7,875	8,843	968	12%	10,650	11,760
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,456	1,969	(488)	-20%	(187)	3,488
		TOTAL SECTION DUES REVENUE	**10,331**	**10,811**	**480**	**-8%**	**10,463**	**15,248**
	TOTAL REVENUE		**22,331**	**21,311**	**(1,020)**	**-5%**	**25,991**	**15,248**
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	400	400	-	0%	-	-
	58315	HONORARIUM	600	-	(600)	-100%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	549	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	4,000	1,000	(3,000)	-75%	786	-
	58400	PER MEMBER CHARGE	4,922	5,527	605	12%	6,550	7,350
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,511	1,230	(280)	-19%	(108)	2,147
		TOTAL PER MEMBER CHARGE	**6,433**	**6,757**	**324**	**-6%**	**6,442**	**9,497**
	58450	RECEPTION EXPENSE	4,000	5,000	1,000	25%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	30,000	25,000	(5,000)	-17%	50,000	5,000
	TOTAL DIRECT EXPENSES		**46,433**	**39,157**	**(7,276)**	**-16%**	**57,777**	**14,497**
	NET INCOME (LOSS):		**(24,101)**	**(17,846)**	**6,256**	**-26%**	**(31,786)**	**751**
	NEW FUND BALANCE:		**40,359**	**22,513**	**(17,846)**	**-44%**	**64,460**	**65,211**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

SJUV	JUVENILE LAW SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		974	-
	41805	MINI-CLE REVENUE	525	1,500	975	186%	8,120	2,910
	48200	SECTION DUES REVENUE	5,250	6,300	1,050	20%	7,455	8,979
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,147	1,313	166	14%	(682)	2,258
		TOTAL SECTION DUES REVENUE	**6,397**	**7,613**	**1,216**	**34%**	**6,773**	**11,236**
	TOTAL REVENUE		**6,922**	**9,113**	**2,191**	**32%**	**15,867**	**14,146**
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	165	165	-	0%	175	-
	58300	EXECUTIVE COMMITTEE EXPENSES	125	125	-	0%	-	-
	58315	HONORARIUM	900	900	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	7,000	5,000	250%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	1,205	516
	58400	PER MEMBER CHARGE	2,813	3,375	563	20%	3,930	4,819
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	605	703	99	16%	(357)	1,191
		TOTAL PER MEMBER CHARGE	**3,417**	**4,078**	**661**	**36%**	**3,573**	**6,010**
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	0%	99	-
	58620	MINI-CLE EXPENSE	1,000	1,000	-	0%	272	172
	TOTAL DIRECT EXPENSES		**11,607**	**17,268**	**5,661**	**49%**	**5,324**	**6,697**
	NET INCOME (LOSS):		**(4,685)**	**(8,156)**	**(3,470)**	**74%**	**10,543**	**7,449**
	NEW FUND BALANCE:		**23,526**	**15,371**	**(8,156)**	**-35%**	**28,212**	**35,661**

Washington State Bar Association
Section Budget Comparison

SLAMP	LEGAL ASSISTANCE TO MILITARY PERSONNEL SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		870	-
	41805	MINI-CLE REVENUE	320	320	-	0%	-	1,577
	48200	SECTION DUES REVENUE	1,969	2,048	79	4%	2,065	2,765
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	659	492	(167)	-25%	75	713
		TOTAL SECTION DUES REVENUE	**2,628**	**2,540**	**(88)**	**-21%**	**2,140**	**3,478**
	TOTAL REVENUE		**2,948**	**2,860**	**(88)**	**-3%**	**3,010**	**5,055**
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	10	10	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	70	70	-	0%	777	-
	58350	MEMBERSHIP & RECRUITING EXP	-	1,000	1,000		-	724
	58400	PER MEMBER CHARGE	1,055	1,097	42	4%	1,089	1,481
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	347	264	(84)	-24%	40	376
		TOTAL PER MEMBER CHARGE	**1,402**	**1,361**	**(42)**	**-20%**	**1,129**	**1,858**
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	1,000	1,000		-	1,000
	58620	MINI-CLE EXPENSE	310	1,000	690	223%	-	672
	TOTAL DIRECT EXPENSES		**1,792**	**4,441**	**2,648**	**148%**	**1,906**	**4,253**
	NET INCOME (LOSS):		**1,156**	**(1,581)**	**(2,737)**	**-237%**	**1,104**	**802**
	NEW FUND BALANCE:		**22,178**	**20,597**	**(2,737)**	**-12%**	**21,022**	**21,824**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

SLB	LOW BONO SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		1,244	-
	41805	MINI-CLE REVENUE	6,000	3,000	(3,000)	-50%	6,625	2,380
	48200	SECTION DUES REVENUE	1,800	2,250	450	25%	3,810	3,319
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	565	450	(115)	-20%	(352)	1,153
		TOTAL SECTION DUES REVENUE	**2,365**	**2,700**	**335**	**5%**	**3,458**	**4,471**
	TOTAL REVENUE		**8,365**	**5,700**	**(2,665)**	**-32%**	**11,327**	**6,851**
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	-	200	200		-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	2,000	2,000	-	0%	-	-
	58150	ATTENDANCE AT BOG MEETINGS	100	100	-	0%	-	-
	58175	AWARDS	-	1,000	1,000		-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	200	1,000	800	400%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	2,000	-	0%	1,229	712
	58350	MEMBERSHIP & RECRUITING EXP	500	-	(500)	-100%	-	-
	58400	PER MEMBER CHARGE	1,125	1,406	281	25%	2,343	2,081
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	347	281	(66)	-19%	(215)	710
		TOTAL PER MEMBER CHARGE	**1,472**	**1,688**	**215**	**6%**	**2,129**	**2,791**
	58500	NEW MEMBER OUTREACH	200	-	(200)	-100%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	100	1,000	900	900%	-	-
	58600	SECTION SPECIAL PROJECTS	200	200	-	0%	-	-
	58620	MINI-CLE EXPENSE	1,500	500	(1,000)	-67%	896	448
	TOTAL DIRECT EXPENSES		**8,272**	**9,688**	**1,415**	**17%**	**4,253**	**3,951**
	NET INCOME (LOSS):		**92**	**(3,988)**	**(4,080)**	**-4412%**	**7,074**	**2,901**
	NEW FUND BALANCE:		**32,927**	**28,939**	**(3,988)**	**-12%**	**32,834**	**35,735**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

SLGBT	LGBT LAW SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		710	-
	41805	MINI-CLE REVENUE	200	200	-	0%	1,635	300
	48200	SECTION DUES REVENUE	2,700	2,475	(225)	-8%	3,738	4,369
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	825	675	(150)	-18%	(102)	1,212
		TOTAL SECTION DUES REVENUE	**3,525**	**3,150**	**(375)**	**-27%**	**3,636**	**5,581**
	TOTAL REVENUE		**3,725**	**3,350**	**(375)**	**-10%**	**5,982**	**5,881**
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	150	150	-	0%	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	200	200	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	200	200	-	0%	-	-
	58315	HONORARIUM	500	500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	2,500	2,500	-	0%	1,455	102
	58400	PER MEMBER CHARGE	1,688	1,547	(141)	-8%	2,306	2,738
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	513	422	(91)	-18%	(62)	748
		TOTAL PER MEMBER CHARGE	**2,201**	**1,969**	**(232)**	**-26%**	**2,244**	**3,486**
	58525	SCHOLARSHIPS/DONATIONS/GRANT	1,000	1,000	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	18	-
	58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	24	12
	58750	SEMINAR SCHOLARSHIPS	500	500	-	0%	-	-
	TOTAL DIRECT EXPENSES		**9,751**	**9,519**	**(232)**	**-2%**	**3,742**	**3,600**
	NET INCOME (LOSS):		**(6,026)**	**(6,169)**	**(143)**	**2%**	**2,240**	**2,281**
	NEW FUND BALANCE:		**11,810**	**5,642**	**(6,169)**	**-52%**	**17,836**	**20,117**

Washington State Bar Association
Section Budget Comparison

SLIT	LITIGATION SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		6,157	-
	41850	SEMINAR SPLITS W/ CLE	4,000	2,000	(2,000)	-50%	-	-
	48200	SECTION DUES REVENUE	21,848	22,388	540	2%	29,040	33,649
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,257	5,462	(1,795)	-25%	31	9,690
		TOTAL SECTION DUES REVENUE	**29,105**	**27,849**	**(1,255)**	**-22%**	**29,071**	**43,339**
	TOTAL REVENUE		**33,105**	**29,849**	**(3,255)**	**-10%**	**35,228**	**43,339**
DIRECT EXPENSES:								
	58200	BREAKFAST/LUNCH/DINNER MTG EXP	1,500	1,500	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	9,500	9,500	-	0%	-	4,385
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	8,500	6,500	325%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	-	2,000	2,000		-	-
	58400	PER MEMBER CHARGE	13,655	13,992	338	2%	17,860	21,038
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,463	3,414	(1,049)	-24%	37	5,966
		TOTAL PER MEMBER CHARGE	**18,118**	**17,406**	**(712)**	**-21%**	**17,897**	**27,003**
	58500	NEW MEMBER OUTREACH	-	1,000	1,000		-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	9,000	15,000	6,000	67%	6,000	12,500
	58615	LAW SCHOOL OUTREACH	-	1,000	1,000		-	-
	58620	MINI-CLE EXPENSE	-	560	560		112	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,000	(500)	-33%	-	-
	TOTAL DIRECT EXPENSES		**41,618**	**57,466**	**15,848**	**38%**	**24,009**	**43,888**
	NET INCOME (LOSS):		**(8,513)**	**(27,616)**	**(19,103)**	**224%**	**11,219**	**(549)**
	NEW FUND BALANCE:		**142,055**	**114,438**	**(27,616)**	**-19%**	**150,568**	**150,019**

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

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

Washington State Bar Association
Section Budget Comparison

STAX	TAXATION SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		672	-
	41500	ANNUAL OR OTHER MEETING REV	7,500	7,500	-	0%	3,625	5,420
	41805	MINI-CLE REVENUE	2,500	2,500	-	0%	-	-
	48200	SECTION DUES REVENUE	13,388	16,275	2,888	22%	17,910	18,930
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,418	3,347	(1,071)	-24%	(1,449)	5,487
		TOTAL SECTION DUES REVENUE	**17,806**	**19,622**	**1,816**	**-3%**	**16,461**	**24,417**
	TOTAL REVENUE		**27,806**	**29,622**	**1,816**	**7%**	**20,758**	**29,837**
DIRECT EXPENSES:								
	58125	ANNUAL OR OTHER MEETING EXPENS	10,000	8,000	(2,000)	-20%	10,195	10,562
	58175	AWARDS	350	350	-	0%	220	207
	58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	500	500	-	0%	-	-
	58400	PER MEMBER CHARGE	8,367	8,719	352	4%	11,015	11,831
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,952	2,092	(860)	-29%	52	3,689
		TOTAL PER MEMBER CHARGE	**11,319**	**10,811**	**(508)**	**-25%**	**11,067**	**15,520**
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	0%	3,024	1,124
	58600	SECTION SPECIAL PROJECTS	150	150	-	0%	300	-
	58620	MINI-CLE EXPENSE	500	500	-	0%	224	-
	58625	SEMINAR EXPENSE - SECTIONS	1,000	1,000	-	0%	-	-
	TOTAL DIRECT EXPENSES		**27,819**	**25,311**	**(2,508)**	**-9%**	**25,030**	**27,413**
	NET INCOME (LOSS):		**(13)**	**4,311**	**4,325**	**-32672%**	**(4,272)**	**2,424**
	NEW FUND BALANCE:		**13,669**	**17,981**	**4,311**	**32%**	**13,683**	**16,107**

Washington State Bar Association
Section Budget Comparison

SWP	WORLD PEACE THROUGH LAW SECTION		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		1,467	-
	41850	SEMINAR SPLITS W/ CLE	1,000	250	(750)	-75%	845	-
	48200	SECTION DUES REVENUE	1,875	2,138	263	14%	2,650	3,075
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	772	469	(303)	-39%	101	917
		TOTAL SECTION DUES REVENUE	**2,647**	**2,606**	**(41)**	**-25%**	**2,751**	**3,992**
	TOTAL REVENUE		**3,647**	**2,856**	**(791)**	-22%	**5,062**	**3,992**
DIRECT EXPENSES:								
	58150	ATTENDANCE AT BOG MEETINGS	404	404	-	0%	-	-
	58175	AWARDS	500	500	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	150	150	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
	58400	PER MEMBER CHARGE	1,406	1,603	197	14%	1,956	2,306
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	562	352	(211)	-37%	44	667
		TOTAL PER MEMBER CHARGE	**1,969**	**1,955**	**(14)**	**-23%**	**2,000**	**2,973**
	58450	RECEPTION/FORUM EXPENSE	500	500	-	0%	-	-
	58500	NEW MEMBER OUTREACH	520	520	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
	58600	SECTION SPECIAL PROJECTS	200	200	-	0%	-	-
	58615	LAW SCHOOL OUTREACH	100	500	400	400%	-	-
	58620	MINI-CLE EXPENSE	1,559	1,687	128	8%	224	556
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
	TOTAL DIRECT EXPENSES		**13,402**	**13,916**	**514**	4%	**2,224**	**3,529**
	NET INCOME (LOSS):		**(9,755)**	**(11,059)**	**(1,305)**	**13%**	**2,838**	**463**
	NEW FUND BALANCE:		**26,191**	**15,132**	**(11,059)**	**-42%**	**35,946**	**36,409**

Section 4

2027 WSBA BUDGET WORKSHEET
CAPITAL BUDGET

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

Section 5

WSBA BUDGET GLOSSARY

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

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

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

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

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

Cost Center: A unit within WSBA that reflects a program or resource. WSBA's financial activities are reported by cost center, meaning both revenue and expenses are included under the financial report for each identified cost center. WSBA has a total of 74 cost centers (29 of which are individual Sections). For a description of WSBA's cost centers, see the FY26 Budget which includes narrative descriptions on pages 5 through 15.

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

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

Expenses:

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

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

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

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

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

General Fund: Houses the majority of WSBA's operations and is funded primarily by license fees. The General Fund comprises of 41 cost centers and the majority of WSBA's FTEs. WSBA's General Fund Reserves are used to support this fund (see "Reserves").

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

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

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

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

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

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

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

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

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

General Fund Reserves:

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

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

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

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

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

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

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

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

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