



Washington State Bar Association Fiscal Year 2024 Reforecast Budget

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



**Approved by the Board of Governors
May 2, 2024**

Washington State Bar Association Financial Summary
Fiscal Year 2024 Reforecast

Category	FY24 Reforecast Revenues	FY24 Reforecast Total Expenses	FY24 Reforecast Net Result
Access to Justice	-	340,821	(340,821)
Admissions/Bar Exam	1,300,740	1,341,846	(41,106)
Advancement FTE	-	377,799	(377,799)
Bar News	610,100	713,139	(103,039)
Board of Governors	-	572,479	(572,479)
Character & Fitness Board	-	179,219	(179,219)
Communications Strategies	500	822,514	(822,014)
Communications Strategies FTE	-	247,980	(247,980)
Discipline	119,000	6,229,667	(6,110,667)
Diversity	135,000	480,037	(345,037)
Finance	650,000	1,153,709	(503,709)
Foundation	-	180,078	(180,078)
Human Resources	-	625,154	(625,154)
Law Clerk Program	207,200	187,907	19,293
Legislative	-	281,375	(281,375)
Legal Lunchbox	29,000	55,930	(26,930)
Licensing and Membership Records	450,900	685,171	(234,271)
Licensing Fees	17,320,499	0	17,320,499
Limited License Legal Technician	20,712	95,370	(74,658)
Limited Practice Officers	202,000	136,704	65,296
Mandatory CLE	1,113,800	923,629	190,171
Member Wellness Program	7,500	240,493	(232,993)
Member Services & Engagement	10,800	392,185	(381,385)
Mini CLE	-	116,330	(116,330)
New Member Education	67,000	107,828	(40,828)
Office of General Counsel	-	1,108,971	(1,108,971)
Office of the Executive Director	-	817,472	(817,472)
OGC-Disciplinary Board	-	303,120	(303,120)
Practice of Law Board	-	96,860	(96,860)
Practice Management Assistance	62,000	212,723	(150,723)
Professional Responsibility Program	-	237,403	(237,403)
Public Service Programs	130,000	516,739	(386,739)
Publication and Design Services	-	126,620	(126,620)
Regulatory Services FTE	-	559,750	(559,750)
Sections Administration	297,786	303,338	(5,552)
Service Center	-	729,512	(729,512)
Technology	-	2,087,445	(2,087,445)
Volunteer Engagement	-	117,334	(117,334)
Subtotal General Fund	22,734,537	23,704,645	(970,108)
Expenses using reserve funds		(311,547)	311,547
Total General Fund - Net Result from Operations	22,734,537	23,393,098	(658,561)
CLE-Seminars and Products	1,605,300	1,346,001	259,299
CLE - Deskbooks	136,500	282,766	(146,266)
Total CLE	1,741,800	1,628,767	113,033
Expenses using Facilities Reserve funds	-	(22,225)	22,225
Total CLE Fund - Net Result from Operations	1,741,800	1,606,542	135,258
Total All Sections	688,963	1,017,566	(328,603)
Client Protection Fund-Restricted	715,930	693,414	22,516
Expenses using Facilities Reserve funds	-	(2,865)	2,865
Total CPF Fund - Net Result from Operations	715,930	690,549	25,381
Totals	25,881,230	27,044,392	(1,163,162)
Totals Net of Use of Facilities Reserve Funds	25,881,230	26,707,755	(826,525)

Washington State Bar Association

Budget Comparison

INDIRECT EXPENSES

Cost Center All FY24 FTE 144.50 REFORECAST FTE 144.50

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
INDIRECT	51110	SALARIES	13,743,352	13,743,352	(0)	0%	11,940,870	12,570,946
	51120	BUDGETED TEMPORARY EMPLOYEES	142,512	296,112	153,600	108%	143,280	196,091
	51121	UNANTICIPATED TEMPS	-	-	-	-	31,013	1,364
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	55555	INSURANCE REBATE	(4,060)	(4,060)	-	0%	-	-
	51955	CAPITAL LABOR & OVERHEAD	(210,000)	(210,000)	-	0%	(267,632)	(275,379)
	51199	SALARY EXPENSE	13,471,804	13,625,404	153,600	1%	11,847,531	12,493,023
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	0	0%	4,800	5,200
	51220	EMPLOYEE SERVICE AWARDS	1,680	1,680	(0)	0%	1,655	2,345
	51230	FICA (EMPLOYER PORTION)	1,015,935	1,027,685	11,750	1%	915,303	925,580
	51240	L&I INSURANCE	71,948	73,611	1,663	2%	65,681	58,584
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)	29,351	29,686	335	1%	18,724	25,359
	51250	MEDICAL (EMPLOYER PORTION)	1,743,648	1,944,108	200,459	11%	1,652,191	1,676,604
	51270	RETIREMENT (EMPLOYER PORTION)	1,292,648	1,292,648	0	0%	1,203,504	1,263,903
	51280	TRANSPORTATION ALLOWANCE	34,000	34,000	-	0%	51,168	34,072
	51290	UNEMPLOYMENT INSURANCE	81,488	82,748	1,260	2%	74,734	72,674
	51299	BENEFITS EXPENSE	4,275,499	4,490,966	215,467	5%	3,987,760	4,064,319
	51310	WORKPLACE BENEFITS	52,710	52,710	(0)	0%	33,394	40,489
	51340	HUMAN RESOURCES POOLED EXP	77,112	77,112	-	0%	75,425	60,354
	51405	MEETING SUPPORT EXPENSES	7,500	7,500	(0)	0%	5,182	7,288
	51410	RENT	2,065,775	1,753,325	(312,450)	-15%	2,031,801	387,388
	51411	MOVE/DOWNSIZING EXPENSES	-	98,400	98,400	-	-	-
	51420	PERSONAL PROP TAXES-WSBA	6,650	6,650	(0)	0%	5,832	5,396
	51430	FURNITURE, MAINT, LH IMP	45,000	73,832	28,832	64%	19,729	18,147
	51440	OFFICE SUPPLIES & EQUIP	21,500	22,564	1,064	5%	19,752	21,672
	51450	FURN & OFFICE EQUIP DEPREC	111,192	111,192	(0)	0%	53,757	65,022
	51470	COMPUTER HARDWARE DEPREC	49,926	49,926	(0)	0%	36,255	41,397
	51480	COMPUTER SOFTWARE DEPREC	71,787	71,787	(0)	0%	99,934	51,471
	51500	INSURANCE	272,643	272,643	-	0%	254,713	266,861
	51501	WORK HOME FURNITURE & EQUIP	14,000	14,000	(0)	0%	43,021	5,833
	51505	PROFESSIONAL FEES-AUDIT	35,000	35,000	(0)	0%	30,000	30,365
	51510	PROFESSIONAL FEES- LEGAL	200,000	200,000	(0)	0%	135,866	43,565
	51512	ONLINE LEGAL RESEARCH	24,359	24,359	(0)	0%	-	41,279
	51513	ACCOMODATIONS FUND	6,500	6,500	(0)	0%	-	-
	51514	TRANSLATION SERVICES	12,000	12,000	(0)	0%	-	-
	51515	TELEPHONE & INTERNET	33,000	33,000	(0)	0%	14,437	23,557
	51520	POSTAGE - GENERAL	18,300	18,300	0	0%	17,215	11,442
	51525	RECORDS STORAGE	30,000	68,531	38,531	128%	27,648	27,155
	51526	STAFF TRAINING	-	-	-	-	-	-
	51530	BANK FEES (INDIRECT)	50,000	50,000	(0)	0%	46,531	46,382
	51620	PRODUCTION MAINT & SUPPLIES	12,500	12,500	0	0%	10,650	3,837
	51710	COMPUTER POOLED EXPENSES	1,134,200	1,185,400	51,200	5%	852,470	1,060,198
	51900	OTHER INDIRECT EXPENSE	4,351,654	4,257,231	(94,423)	-2%	3,813,613	2,259,098
		TOTAL INDIRECT EXPENSES:	22,098,957	22,373,601	274,644	1%	19,648,904	18,816,440

ATTACHMENT A

Washington State Bar Association

Budget Comparison

ACCESS TO JUSTICE

Cost Center **FY24 FTE 1.64**
 ATJ **REFORECAST FTE 1.64**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE			-	-	-	-	-	
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	2,800	2,800	-	0%	258	4,093
	50110	STAFF CONFERENCE & TRAINING	3,300	3,300	-	0%	350	1,644
	50145	SURVEYS	-	-	-		-	131
	52121	ATJ BOARD RETREAT	4,000	4,000	-	0%	396	2,130
	52125	LEADERSHIP TRAINING	4,000	4,000	-	0%	2,000	2,175
	52140	ATJ BOARD EXPENSE	65,000	65,000	-	0%	13,656	82,008
	52874	PUBLIC DEFENSE	4,000	4,000	-	0%	5,225	1,086
	58225	CONFERENCE/INSTITUTE EXPENSE	-	-	-		-	84,407
	58450	RECEPTION/FORUM EXPENSE	11,000	11,000	-	0%	-	6,483
TOTAL DIRECT EXPENSES			94,100	94,100	-	0%	21,885	184,157
INDIRECT EXPENSES:	51199	SALARY EXPENSE	145,500	145,500	0	0%	91,005	138,970
	51299	BENEFITS EXPENSE	47,875	52,903	5,028	11%	33,679	46,815
	51900	OTHER INDIRECT EXPENSE	49,389	48,317	(1,072)	-2%	35,177	45,497
TOTAL INDIRECT EXPENSES:			242,764	246,721	3,957	2%	159,861	231,281
TOTAL ALL EXPENSES:			336,864	340,821	3,957	1%	181,745	415,438
NET INCOME (LOSS):			(336,864)	(340,821)	(3,957)	1%	(181,745)	(415,438)

Washington State Bar Association

ADMISSIONS

Cost Center
ADMISS

FY24 FTE **6.75**
REFORECAST FTE **6.75**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

40705	EXAM SOFTWARE REVENUE	27,500	27,500	-	0%	28,150	28,270
42207	BAR EXAM FEES	1,160,000	1,160,000	-	0%	1,083,825	1,075,529
42230	BAR EXAM LATE FEES	55,000	55,000	-	0%	53,700	65,400
42232	HOUSE COUNSEL APPLICATION FEES	45,000	45,000	-	0%	45,540	26,880
42270	RULE 9/LEGAL INTERN FEES	12,000	12,000	-	0%	12,350	13,350
42285	FOREIGN LAW CONSULTANT FEES	1,240	1,240	-	0%	1,860	1,540
42287	SPECIAL ADMISSIONS	-	-	-		3,190	3,510
TOTAL REVENUE		1,300,740	1,300,740	-		1,228,615	1,214,479

DIRECT EXPENSES:

50050	EQUIPMENT, HARDWARE & SOFTWARE	1,000	1,000	-		-	-
50060	POSTAGE	1,000	1,000	-	0%	-	629
50100	STAFF TRAVEL/PARKING	20,000	20,000	-	0%	23,795	27,479
50110	STAFF CONFERENCE & TRAINING	13,500	13,500	-	0%	6,729	2,973
50120	STAFF MEMBERSHIP DUES	400	400	-	0%	250	400
50140	SUPPLIES	1,500	1,500	-	0%	2,710	882
52210	FACILITY, PARKING, FOOD	94,000	94,000	-	0%	76,311	102,379
52215	EXAMINER FEES	34,000	34,000	-	0%	31,500	28,500
52221	UBE EXAMINATIONS	113,000	113,000	-	0%	110,110	117,486
52225	BOARD OF BAR EXAMINERS	39,000	39,000	-	0%	4,251	30,557
52230	BAR EXAM PROCTORS	21,000	21,000	-	0%	31,952	38,709
52240	DISABILITY ACCOMMODATIONS	55,967	55,967	-	0%	26,406	30,007
52245	CHARACTER & FITNESS INVESTI	1,000	1,000	-	0%	108	-
54380	ONLINE LEGAL RESEARCH	-	-	-		3,817	-
52250	LAW SCHOOL VISITS	1,700	1,700	-	0%	354	644
55555	SOFTWARE HOSTING	41,140	41,140	-	0%		
54390	LAW LIBRARY	-	-	-		138	-
52270	DEPRECIATION-SOFTWARE	11,038	11,038	-	0%	24,520	24,447
TOTAL DIRECT EXPENSES		449,245	449,245	-	0%	342,952	405,092

INDIRECT EXPENSES:

51199	SALARY EXPENSE	522,057	522,057	(0)	0%	535,723	496,475
51299	BENEFITS EXPENSE	186,844	171,676	(15,168)	-8%	174,798	193,718
51900	OTHER INDIRECT EXPENSE	203,278	198,867	(4,411)	-2%	186,135	187,219
TOTAL INDIRECT EXPENSES:		912,180	892,601	(19,579)	-2%	896,656	877,411

TOTAL ALL EXPENSES:	1,361,425	1,341,846	(19,579)	-1%	1,239,607	1,282,503
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NET INCOME (LOSS):	(60,685)	(41,106)	19,579	-32%	(10,992)	(68,024)
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Washington State Bar Association
Budget Comparison

ADVANCEMENT FTE
 Cost Center **FY24 FTE** **1.89**
 ADV FTE **REFORECAST FTE** **1.89**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-		-	-
DIRECT EXPENSES:						
50110 STAFF CONFERENCE & TRAINING	8,424	8,424	-	0%	2,924	6,276
TOTAL DIRECT EXPENSES	8,424	8,424	-	0%	2,924	6,276
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	244,054	244,054	-	0%	223,017	233,552
51299 BENEFITS EXPENSE	58,985	69,638	10,653	18%	66,651	61,383
51900 OTHER INDIRECT EXPENSE	56,918	55,683	(1,235)	-2%	51,127	52,029
TOTAL INDIRECT EXPENSES:	359,957	369,375	9,418	3%	340,795	346,964
TOTAL ALL EXPENSES:	368,381	377,799	9,418	3%	343,719	353,241
NET INCOME (LOSS):	(368,381)	(377,799)	(9,418)	3%	(343,719)	(353,241)

Washington State Bar Association
Budget Comparison

BAR NEWS			FY2024	FY2024	V6 vs Reforecast	% Change	FY2022	FY2023
Cost Center	FY24 FTE	2.23	Budget V6	Reforecast	Comparison		Actuals	Actuals
BN	REFORECAST FTE	2.23					YTD	YTD
REVENUE:	40900	ROYALTIES	2,500	2,500	-	0%	5,310	1,496
	42710	BNEWS DISPLAY ADVERTISING	400,000	400,000	-	0%	331,332	400,556
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	72	108
	42730	BNEWS CLASSIFIED ADVERTISING	7,500	7,500	-	0%	11,083	7,220
	42740	GEN ANNOUNCEMENTS	-	-	-		17,344	-
	42750	PROF ANNOUNCEMENTS	-	-	-		24,086	-
	42760	JOB TARGET ADVERTISING	200,000	200,000	-	0%	271,814	174,398
		TOTAL REVENUE	610,100	610,100	-	0%	661,041	583,778
DIRECT EXPENSES:	50060	POSTAGE	110,000	110,000	-	0%	103,134	110,154
	50070	PRINTING & COPYING	250,000	250,000	-	0%	205,953	217,533
	50110	STAFF CONFERENCE & TRAINING	2,500	2,500	-	0%	997	-
	50120	STAFF MEMBERSHIP DUES	135	135	-	0%	-	135
	50130	SUBSCRIPTIONS	225	225	-	0%	90	203
	52730	OUTSIDE SALES EXPENSE	-	-	-		1,730	-
	50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,000	-	0%	9,815	571
	52710	GRAPHICS/ARTWORK	100	100	-	0%	-	-
		TOTAL DIRECT EXPENSES	364,960	364,960	-	0%	321,719	328,596
INDIRECT EXPENSES:	51199	SALARY EXPENSE	213,007	213,007	-	0%	203,354	208,776
	51299	BENEFITS EXPENSE	63,040	69,472	6,432	10%	56,755	52,857
	51900	OTHER INDIRECT EXPENSE	67,157	65,700	(1,457)	-2%	74,539	61,884
		TOTAL INDIRECT EXPENSES:	343,204	348,179	4,975	1%	334,648	323,516
		TOTAL ALL EXPENSES:	708,164	713,139	4,975	1%	656,367	652,112
		NET INCOME (LOSS):	(98,064)	(103,039)	(4,975)	5%	4,674	(68,334)

**Washington State Bar Association
Budget Comparison**

BOARD OF GOVERNORS

Cost Center **FY24 FTE 1.50**
 BOG **REFORECAST FTE 1.50**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	-	-	-	0%	7,264	6,143
50140	SUPPLIES	500	500	-	0%	-	-
52125	LEADERSHIP TRAINING	20,000	20,000	-	0%	23,576	12,267
52810	BOG MEETINGS	190,000	190,000	-	0%	167,735	228,469
52820	BOG COMMITTEES' EXPENSES	2,500	2,500	-	0%	233	145
52821	BOG RETREAT	35,000	35,000	-	0%	66	48,472
52822	BOG CONFERENCE ATTENDANCE	60,000	60,000	-	0%	57,070	27,077
52830	BOG TRAVEL & OUTREACH	22,000	22,000	-	0%	19,387	23,589
52880	BOG ELECTIONS	26,900	26,900	-	0%	15,900	18,400
52960	PRESIDENT'S DINNER	15,000	15,000	-	0%	11,570	26,390
52910	MEMBER OUTREACH/ETHOS MEETINGS	-	-	-	-	18,786	-
55555	NEW GOVERNOR ORIENTATION	10,000	10,000	-	0%	-	-
55555	PRESIDENTS PHOTO	3,300	3,300	-	0%	-	-
55555	LONG RANGE STRATEGIC PLANNING COUNCIL	600	600	-	0%	-	-
TOTAL DIRECT EXPENSES		385,800	385,800	-	0%	321,588	390,952

INDIRECT EXPENSES:

51199	SALARY EXPENSE	104,320	104,320	-	0%	104,367	122,306
51299	BENEFITS EXPENSE	30,817	38,166	7,349	24%	33,720	34,722
51900	OTHER INDIRECT EXPENSE	45,173	44,193	(980)	-2%	37,837	38,775
TOTAL INDIRECT EXPENSES:		180,310	186,679	6,369	4%	175,924	195,803

TOTAL ALL EXPENSES:	566,110	572,479	6,369	1%	497,512	586,754
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NET INCOME (LOSS):	(566,110)	(572,479)	(6,369)	1%	(497,512)	(586,754)
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**Washington State Bar Association
Budget Comparison**

CHARACTER & FITNESS BOARD
 Cost Center **FY24 FTE 0.75**
 CFB **REFORECAST FTE 0.75**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

52235	CHARACTER & FITNESS BOARD EXP	18,000	18,000	-	0%	123	331
54310	COURT REPORTERS	15,000	15,000	-	0%	3,256	1,709
TOTAL DIRECT EXPENSES		33,000	33,000	-	0%	3,379	2,040

INDIRECT EXPENSES:

51199	SALARY EXPENSE	93,739	93,739	-	0%	14,315	90,124
51299	BENEFITS EXPENSE	22,924	30,383	7,460	33%	2,796	24,774
51900	OTHER INDIRECT EXPENSE	22,586	22,096	(490)	-2%	1,513	20,903
TOTAL INDIRECT EXPENSES:		139,249	146,219	6,970	5%	18,624	135,801

TOTAL ALL EXPENSES:	172,249	179,219	6,970	4%	22,004	137,840
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NET INCOME (LOSS):	(172,249)	(179,219)	(6,970)	4%	(22,004)	(137,840)
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**Washington State Bar Association
Budget Comparison**

COMMUNICATION STRATEGIES

Cost Center **FY24 FTE 5.20**
COMM **REFORECAST FTE 5.20**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
41450			-		1,000	-
SPONSORSHIPS						
42570	500	500	-	0%	480	1,615
50 YEAR MEMBER TRIBUTE LUNCH						
44100	-	-	-		2,642	2,760
WSBA LOGO MERCHANDISE SALES						
TOTAL REVENUE	500	500	-	0%	4,122	4,375
DIRECT EXPENSES:						
50050	2,500	2,500	-	0%	-	-
EQUIPMENT, HARDWARE & SOFTWARE						
50100	5,895	5,895	-	0%	4,003	2,401
STAFF TRAVEL/PARKING						
50110	7,500	7,500	-	0%	2,358	1,817
STAFF CONFERENCE & TRAINING						
50120	1,120	1,120	-	0%	740	1,567
STAFF MEMBERSHIP DUES						
50130	4,000	4,000	-	0%	3,468	2,576
SUBSCRIPTIONS						
52570	50,000	50,000	-	0%	46,461	39,146
APEX						
52573	30,000	30,000	-	0%	30,070	22,084
50 YEAR MEMBER TRIBUTE LUNCH						
52878	15,000	15,000	-	0%	1,298	3,287
COMMUNICATIONS OUTREACH						
54027	18,000	18,000	-	0%	1,353	2,648
BAR OUTREACH						
TOTAL DIRECT EXPENSES	134,015	134,015	-	0%	90,837	75,526
INDIRECT EXPENSES:						
51199	398,702	398,702	-	0%	354,285	385,634
SALARY EXPENSE						
51299	136,152	136,595	444	0%	128,514	124,540
BENEFITS EXPENSE						
51900	156,599	153,201	(3,398)	-2%	139,241	144,526
OTHER INDIRECT EXPENSE						
TOTAL INDIRECT EXPENSES:	691,453	688,499	(2,954)	0%	622,039	654,700
TOTAL ALL EXPENSES:	825,468	822,514	(2,954)	0%	712,876	730,227
NET INCOME (LOSS):	(824,968)	(822,014)	2,954	0%	(708,755)	(725,851)

Washington State Bar Association

Budget Comparison

COMMUNICATION STRATEGIES FTE

Cost Center **FY24 FTE 1.00**
 COMM FTE **REFORECAST FTE 1.00**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	171,146	171,146	-	0%	154,665	167,584
51299 BENEFITS EXPENSE	48,124	47,372	(751)	-2%	41,050	43,078
51900 OTHER INDIRECT EXPENSE	30,115	29,462	(653)	-2%	26,865	27,809
TOTAL INDIRECT EXPENSES:	249,385	247,980	(1,405)	-1%	222,579	238,471
NET INCOME (LOSS):	(249,385)	(247,980)	1,405	-1%	(222,579)	(238,471)

**Washington State Bar Association
Budget Comparison**

DISCIPLINE

Cost Center
DISC

FY24 FTE 38.00
REFORECAST FTE 38.00

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	42450	AUDIT REVENUE	1,000	1,000	-	0%	893	850
	40200	COPY FEES	-	-	-		36	-
	44350	RECOVERY OF DISCIPLINE COSTS	100,000	100,000	-	0%	85,405	51,272
	44450	DISCIPLINE HISTORY SUMMARY	18,000	18,000	-	0%	19,433	17,969
		TOTAL REVENUE	119,000	119,000	-	0%	105,767	70,090
DIRECT EXPENSES:	50015	DEPRECIATION	45,608	11,539	(34,069)	-75%	-	-
	50080	PUBLICATIONS PRODUCTION	300	300	-	0%	-	169
	50100	STAFF TRAVEL/PARKING	15,000	15,000	-	0%	13,222	7,278
	50110	STAFF CONFERENCE & TRAINING	34,627	34,627	-	0%	19,171	30,962
	50120	STAFF MEMBERSHIP DUES	7,365	7,365	-	0%	6,100	2,595
	50160	TELEPHONE	4,800	4,800	-	0%	2,721	3,543
	54310	COURT REPORTERS	60,000	60,000	-	0%	46,457	66,964
	54320	OUTSIDE COUNSEL EXPENSES	1,000	1,000	-	0%	-	-
	54360	LITIGATION EXPENSES	40,000	40,000	-	0%	13,258	29,343
	54370	DISABILITY EXPENSES	9,000	9,000	-	0%	3,500	2,734
	54400	TRANSLATION SERVICES	1,000	1,000	-	0%	512	345
	54380	ONLINE LEGAL RESEARCH	-	-	-		55,493	-
	54390	LAW LIBRARY	-	-	-		5,453	0
		TOTAL DIRECT EXPENSES	218,700	184,630	(34,069)	-16%	165,886	143,935
INDIRECT EXPENSES:	51199	SALARY EXPENSE	3,795,327	3,795,327	(0)	0%	3,496,048	3,422,233
	51299	BENEFITS EXPENSE	1,155,682	1,130,160	(25,522)	-2%	1,090,771	1,068,399
	51900	OTHER INDIRECT EXPENSE	1,144,380	1,119,549	(24,831)	-2%	990,943	1,049,285
		TOTAL INDIRECT EXPENSES:	6,095,389	6,045,036	(50,353)	-1%	5,577,763	5,539,918
		TOTAL ALL EXPENSES:	6,314,089	6,229,667	(84,422)	-1%	5,743,648	5,683,853
		NET INCOME (LOSS):	(6,195,089)	(6,110,667)	84,422	-1%	(5,637,881)	(5,613,762)

**Washington State Bar Association
Budget Comparison**

DIVERSITY
Cost Center
DIV

FY24 FTE 2.69
REFORECAST FTE 2.69

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	40300	DONATIONS & GRANTS	135,000	135,000	-	0%	135,000	135,000
		TOTAL REVENUE	135,000	135,000	-	0%	135,000	135,000
DIRECT EXPENSES:	50033	CONSULTING SERVICES	66,550	60,550	(6,000)	-9%	25,722	33,075
	50100	STAFF TRAVEL/PARKING	1,500	1,500	-	0%	541	907
	50110	STAFF CONFERENCE & TRAINING	2,000	2,000	-	0%	1,663	1,618
	50120	STAFF MEMBERSHIP DUES	550	550	-	0%	45	90
	50145	SURVEYS	11,500	17,500	6,000	52%	5,000	28,600
	52680	COMMITTEE FOR DIVERSITY	3,800	3,800	-	0%	1,093	2,890
	52681	DIVERSITY EVENTS & PROJECTS	31,800	31,800	-	0%	9,204	6,595
		TOTAL DIRECT EXPENSES	117,700	117,700	-	0%	43,328	73,775
INDIRECT EXPENSES:	51199	SALARY EXPENSE	212,559	212,559	(0)	0%	155,618	112,299
	51299	BENEFITS EXPENSE	65,613	70,525	4,912	7%	52,631	40,951
	51900	OTHER INDIRECT EXPENSE	81,010	79,252	(1,758)	-2%	64,701	47,000
		TOTAL INDIRECT EXPENSES:	359,183	362,337	3,154	1%	272,950	200,251
		TOTAL ALL EXPENSES:	476,883	480,037	3,154	1%	316,278	274,026
		NET INCOME (LOSS):	(341,883)	(345,037)	(3,154)	1%	(181,278)	(139,026)

Washington State Bar Association

Budget Comparison

FINANCE

Cost Center
FIN

FY24 FTE 6.92
REFORECAST FTE 6.92

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40500	INTEREST - INVESTMENTS	400,000	650,000	250,000	63%	105,118	792,371
	TOTAL REVENUE		400,000	650,000	250,000	63%	105,118	792,371
DIRECT EXPENSES:	50033	CONSULTING SERVICES	-	-	-		-	875
	50100	STAFF TRAVEL/PARKING	1,500	1,500	-	0%	460	2,325
	50110	STAFF CONFERENCE & TRAINING	520	520	-	0%	-	-
	50120	STAFF MEMBERSHIP DUES	620	620	-	0%	-	685
	TOTAL DIRECT EXPENSES		2,640	2,640	-	0%	460	3,885
INDIRECT EXPENSES:	51199	SALARY EXPENSE	714,291	714,291	0	0%	655,639	662,932
	51299	BENEFITS EXPENSE	213,253	232,902	19,649	9%	194,403	203,172
	51900	OTHER INDIRECT EXPENSE	208,398	203,876	(4,522)	-2%	186,525	192,702
	TOTAL INDIRECT EXPENSES:		1,135,942	1,151,069	15,127	1%	1,036,567	1,058,805
	TOTAL ALL EXPENSES:		1,138,582	1,153,709	15,127	1%	1,037,027	1,062,690
	NET INCOME (LOSS):		(738,582)	(503,709)	234,873	-32%	(931,909)	(270,319)

**Washington State Bar Association
Budget Comparison**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD		
FOUNDATION								
Cost Center	FY24 FTE	1.05						
FOUND	REFORECAST FTE	1.05						
REVENUE:	TOTAL REVENUE							
	-	-	-	-	-	-		
DIRECT EXPENSES:	50033	CONSULTING SERVICES	3,000	3,000	-	0%	3,000	3,000
	50060	POSTAGE	350	350	-	0%	-	8
	50070	PRINTING & COPYING	700	700	-	0%	-	-
	50100	STAFF TRAVEL/PARKING	900	900	-	0%	337	516
	50110	STAFF CONFERENCE & TRAINING	2,300	2,300	-	0%	-	-
	50140	SUPPLIES	150	150	-	0%	75	24
	52940	BOARD OF TRUSTEES	3,250	3,250	-	0%	809	812
	TOTAL DIRECT EXPENSES		10,650	10,650	-	0%	4,221	4,360
INDIRECT EXPENSES:	51199	SALARY EXPENSE	100,026	100,026	-	0%	81,103	95,797
	51299	BENEFITS EXPENSE	18,911	38,468	19,557	103%	15,473	17,180
	51900	OTHER INDIRECT EXPENSE	31,621	30,935	(686)	-2%	26,864	28,983
	TOTAL INDIRECT EXPENSES:		150,558	169,428	18,871	13%	123,441	141,961
	TOTAL ALL EXPENSES:		161,208	180,078	18,871	12%	127,662	146,320
	NET INCOME (LOSS):		(161,208)	(180,078)	(18,871)	12%	(127,662)	(146,320)

**Washington State Bar Association
Budget Comparison**

HUMAN RESOURCES

Cost Center **FY24 FTE 4.00**
 HR **REFORECAST FTE 4.00**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	2,000	2,000	-	0%	14,285	-
50100	STAFF TRAVEL/PARKING	700	700	-	0%	419	67
50120	STAFF MEMBERSHIP DUES	1,000	1,000	-	0%	219	458
50130	SUBSCRIPTIONS	1,000	1,000	-	0%	423	1,712
54512	STAFF TRAINING- GENERAL	12,912	12,912	-	0%	3,826	4,199
54520	RECRUITING AND ADVERTISING	8,000	8,000	-	0%	6,178	6,918
54530	PAYROLL PROCESSING	50,000	50,000	-	0%	50,075	47,001
54540	SALARY SURVEYS	1,500	1,500	-	0%	-	-
54590	TRANSFER TO INDIRECT EXPENSE	(77,112)	(77,112)	-	0%	(75,425)	(60,354)
TOTAL DIRECT EXPENSES		-	-	-	-	0	(0)

INDIRECT EXPENSES:

51199	SALARY EXPENSE	454,865	608,465	153,600	34%	295,990	375,431
51299	BENEFITS EXPENSE	94,928	98,842	3,914	4%	104,383	119,785
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
51900	OTHER INDIRECT EXPENSE	120,461	117,847	(2,614)	-2%	80,971	111,235
TOTAL INDIRECT EXPENSES:		470,254	625,154	154,900	33%	481,345	606,451

TOTAL ALL EXPENSES:	470,254	625,154	154,900	33%	481,345	606,451
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NET INCOME (LOSS):	(470,254)	(625,154)	(154,900)	33%	(481,345)	(606,451)
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Washington State Bar Association

Budget Comparison

LAW CLERK PROGRAM

Cost Center FY24 FTE 1.23
 CLERK REFORECAST FTE 1.23

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	42275	LAW CLERK FEES	204,000	204,000	-	0%	194,104	206,166
	42286	LAW CLERK APPLICATION FEES	3,200	3,200	-	0%	3,700	3,400
		TOTAL REVENUE	207,200	207,200	-	0%	197,804	209,566
DIRECT EXPENSES:	50015	DEPRECIATION	4,675	4,675	-	0%	-	-
	50100	STAFF TRAVEL/PARKING	500	500	-	0%	-	-
	50130	SUBSCRIPTIONS	250	250	-	0%	250	250
	52245	CHARACTER & FITNESS INVESTI	100	100	-	0%	-	-
	55555	SOFTWARE HOSTING	1,210	1,210	-	0%	-	-
	52255	LAW CLERK BOARD	8,000	8,000	-	0%	-	5,680
	52258	LAW CLERK OUTREACH	5,000	5,000	-	0%	-	-
		TOTAL DIRECT EXPENSES	19,735	19,735	-	0%	250	5,930
INDIRECT EXPENSES:	51199	SALARY EXPENSE	100,677	100,677	-	0%	72,744	81,561
	51299	BENEFITS EXPENSE	26,676	31,257	4,581	17%	21,617	24,154
	51900	OTHER INDIRECT EXPENSE	37,042	36,238	(804)	-2%	24,972	27,025
		TOTAL INDIRECT EXPENSES:	164,394	168,171	3,777	2%	119,334	132,740
		TOTAL ALL EXPENSES:	184,130	187,907	3,777	2%	119,584	138,670
		NET INCOME (LOSS):	23,070	19,293	(3,777)	-16%	78,220	70,896

**Washington State Bar Association
Budget Comparison**

LEGISLATIVE

Cost Center **FY24 FTE 1.70**
 LEG **REFORECAST FTE 1.70**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	2,500	2,500	-	0%	188	124
50110	STAFF CONFERENCE & TRAINING	2,500	2,500	-	0%	-	1,842
50120	STAFF MEMBERSHIP DUES	450	450	-	0%	130	-
50130	SUBSCRIPTIONS	2,000	2,000	-	0%	1,985	1,985
50160	TELEPHONE	485	485	-	0%	-	574
52660	JUD RECOMMEND COMMITTEE	2,250	2,250	-	0%	-	-
54910	RENT - OLYMPIA OFFICE	1,500	1,500	-	0%	-	-
54920	CONTRACT LOBBYIST	12,500	12,500	-	0%	10,000	12,500
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	9	-
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
TOTAL DIRECT EXPENSES		25,735	25,735	-	0%	12,311	17,024

INDIRECT EXPENSES:

51199	SALARY EXPENSE	152,783	152,783	-	0%	115,007	144,081
51299	BENEFITS EXPENSE	51,586	52,771	1,185	2%	52,819	41,553
51900	OTHER INDIRECT EXPENSE	51,196	50,085	(1,111)	-2%	45,783	47,000
TOTAL INDIRECT EXPENSES:		255,565	255,640	74	0%	213,608	232,634

TOTAL ALL EXPENSES:	281,300	281,375	74	0%	225,920	249,658
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NET INCOME (LOSS):	(281,300)	(281,375)	(74)	0%	(225,920)	(249,658)
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Washington State Bar Association

Budget Comparison

LEGAL LUNCHBOX

Cost Center **FY24 FTE** **0.43**
 LLB **REFORECAST FTE** **0.43**

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	41450	SPONSORSHIPS	9,000	9,000	-	0%	9,000	9,000
	43400	DIGITAL VIDEO SALES	20,000	20,000	-	0%	30,233	25,088
	43350	MP3 SALES	-	-	-		7,056	-
		TOTAL REVENUE	29,000	29,000	-	0%	46,289	34,088
DIRECT EXPENSES:	52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	-
	53700	SPEAKERS & PROGRAM DEVELOP	100	100	-	0%	-	-
	53730	HONORARIUM	1,500	1,500	-	0%	-	-
	55555	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	-	-
	55555	INSURANCE REBATE	(425)	(425)	-	0%	-	-
		TOTAL DIRECT EXPENSES	7,675	7,675	-	0%	-	-
INDIRECT EXPENSES:	51199	SALARY EXPENSE	28,998	28,998	-	0%	23,122	27,490
	51299	BENEFITS EXPENSE	6,134	10,648	4,514	74%	10,257	8,946
	51900	OTHER INDIRECT EXPENSE	12,950	12,669	(281)	-2%	11,363	11,750
	55555	INSURANCE REBATE	(4,060)	(4,060)	-	0%	-	-
		TOTAL INDIRECT EXPENSES:	44,021	48,255	4,233	10%	44,742	48,187
		TOTAL ALL EXPENSES:	51,696	55,930	4,233	8%	44,742	48,187
		NET INCOME (LOSS):	(22,696)	(26,930)	(4,233)	19%	1,547	(14,099)

**Washington State Bar Association
Budget Comparison**

LICENSING & MEMBERSHIP RECORDS

Cost Center **FY24 FTE 3.83**
LICMR REFORECAST FTE 3.83

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	41100	STATUS CERTIFICATE FEES	27,000	27,000	-	0%	29,548	27,775
	42288	INVESTIGATION FEES	20,000	20,000	-	0%	22,300	25,000
	42290	PRO HAC VICE	400,000	400,000	-	0%	400,282	375,560
	45040	MEMBER CONTACT INFORMATION	3,700	3,700	-	0%	3,325	3,586
	45060	PHOTO BAR CARD SALES	200	200	-	0%	240	240
		TOTAL REVENUE	450,900	450,900	-	0%	455,695	432,161
DIRECT EXPENSES:	50015	DEPRECIATION	-	-	-		-	-
	50060	POSTAGE	17,652	17,652	-	0%	24,352	18,061
	50140	SUPPLIES	-	-	-		-	1,929
	55555	SOFTWARE HOSTING	15,125	15,125	-			
	55010	LICENSING FORMS	-	-	-		915	2,401
		TOTAL DIRECT EXPENSES	32,777	32,777	-	0%	25,267	26,391
INDIRECT EXPENSES:	51199	SALARY EXPENSE	401,688	401,688	-	0%	365,027	389,572
	51299	BENEFITS EXPENSE	135,989	137,867	1,878	1%	118,663	122,485
	51900	OTHER INDIRECT EXPENSE	115,341	112,839	(2,503)	-2%	103,296	106,143
		TOTAL INDIRECT EXPENSES:	653,019	652,394	(625)	0%	586,985	618,199
		TOTAL ALL EXPENSES:	685,796	685,171	(625)	0%	612,252	644,591
		NET INCOME (LOSS):	(234,896)	(234,271)	625	0%	(156,557)	(212,430)

Washington State Bar Association

Budget Comparison

LICENSE FEES
Cost Center
LIC

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
40600 LICENSE FEES	16,692,574	16,692,574	-	0%	16,052,304	16,191,504
40625 LICENSE FEES - NEW ADMITTEES	417,925	417,925	-	0%	502,089	394,252
40650 LICENSE FEES - LATE FEES	200,000	200,000	-	0%	288,180	269,748
40675 LICENSE FEES - REINSTATEMENTS	10,000	10,000	-	0%	15,314	15,762
TOTAL REVENUE	17,320,499	17,320,499	-	0%	16,857,886	16,871,265
NET INCOME (LOSS):	17,320,499	17,320,499	-	0%	16,857,886	16,871,265

Washington State Bar Association

Budget Comparison

LIMITED LICENSE LEGAL TECHNICIAN PROGRAM

Cost Center **FY24 FTE 0.53**
 LLLT **REFORECAST FTE 0.53**

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	41800	SEMINAR REGISTRATIONS	2,000	2,000	-	0%	-	6,175
	42281	LLLT LICENSE FEES	18,562	18,562	-	0%	13,542	13,908
	42291	LLLT LATE LICENSE FEES	-	-	-		99	133
	45220	MCLE LATE FEES	150	150			-	-
		TOTAL REVENUE	20,712	20,712	-	0%	19,041	20,316
DIRECT EXPENSES:	52683	LLLT BOARD	14,240	14,240	-	0%	5,333	4,882
		TOTAL DIRECT EXPENSES	14,240	14,240	-	0%	14,333	4,882
INDIRECT EXPENSES:	51199	SALARY EXPENSE	51,460	51,460	-	0%	44,015	50,117
	51299	BENEFITS EXPENSE	10,179	14,055	3,877	38%	14,235	16,231
	51900	OTHER INDIRECT EXPENSE	15,961	15,615	(346)	-2%	12,865	14,883
		TOTAL INDIRECT EXPENSES:	77,600	81,130	3,530	5%	71,114	81,232
		TOTAL ALL EXPENSES:	91,840	95,370	3,530	4%	85,447	86,115
		NET INCOME (LOSS):	(71,128)	(74,658)	(3,530)	5%	(66,406)	(65,798)

Washington State Bar Association

Budget Comparison

LIMITED PRACTICE OFFICERS

Cost Center **FY24 FTE** **0.78**
 LPO **REFORECAST FTE** **0.78**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
REVENUE:							
42288		200	200	-	0%	500	1,000
45110		22,000	22,000	-	0%	32,350	24,000
45115		3,300	3,300	-	0%	4,600	4,100
45120		170,000	170,000	-	0%	170,168	161,134
45125		2,500	2,500	-	0%	2,820	2,220
45140		-	-	-	-	230	-
45220		4,000	4,000	-	0%	8,700	4,350
TOTAL REVENUE	202,000	202,000	-	0%	219,368	196,804	
DIRECT EXPENSES:							
50050		1,000	1,000	-	0%	-	-
50070		200	200	-	0%	123	82
50140		100	100	-	0%	72	244
52210		6,300	6,300	-	0%	4,568	4,035
52688		9,000	9,000	-	0%	7,663	8,400
55130		4,000	4,000	-	0%	-	2,301
55165		1,000	1,000	-	0%	-	-
55555		3,025	3,025	-	0%	-	-
54380		-	-	-	-	1,908	-
54390		-	-	-	-	3,368	-
TOTAL DIRECT EXPENSES	24,625	24,625	-	0%	17,702	15,061	
INDIRECT EXPENSES:							
51199		69,420	69,420	-	0%	59,420	58,981
51299		14,447	19,678	5,232	36%	19,766	19,201
51900		23,490	22,980	(510)	-2%	19,675	18,800
TOTAL INDIRECT EXPENSES:	107,357	112,079	4,722	4%	98,861	96,982	
TOTAL ALL EXPENSES:	131,982	136,704	4,722	4%	116,563	112,043	
NET INCOME (LOSS):	70,018	65,296	(4,722)	-7%	102,805	84,761	

**Washington State Bar Association
Budget Comparison**

MANDATORY CONTINUING LEGAL EDUCATION

Cost Center **FY24 FTE 5.88**
 MCLE **REFORECAST FTE 5.88**

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	45210	ACTIVITY APPLICATION FEE	550,000	550,000	-	0%	615,700	671,300
	45215	ACTIVITY APPLICATION FEE	220,000	220,000	-	0%	226,200	252,000
	45220	MCLE LATE FEES	190,000	190,000	-	0%	422,350	231,800
	45230	ANNUAL ACCREDITED SPONSOR FEES	36,000	36,000	-	0%	34,500	39,000
	45250	ATTENDANCE LATE FEES	90,000	90,000	-	0%	119,450	126,650
	45255	COMITY CERTIFICATES - REQUEST	13,800	13,800	-	0%	16,825	12,900
	45260	COMITY CERTIFICATES - SUBMIT	14,000	14,000	-	0%	29,325	17,450
		TOTAL REVENUE	1,113,800	1,113,800	-	0%	1,464,350	1,351,100
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
	50110	STAFF CONFERENCE & TRAINING	4,000	4,000	-	0%	100	250
	50120	STAFF MEMBERSHIP DUES	500	500	-	0%	500	500
	55210	MCLE BOARD EXPENSES	5,000	5,000	-	0%	-	-
	55220	DEPRECIATION-SOFTWARE	130,449	130,449	-	0%	24,455	6,443
	54380	ONLINE LEGAL RESEARCH	-	-	-	-	1,908	-
	54390	LAW LIBRARY	-	-	-	-	138	-
		TOTAL DIRECT EXPENSES	139,999	139,999	-	0%	27,102	7,193
INDIRECT EXPENSES:	51199	SALARY EXPENSE	454,500	454,500	-	0%	409,522	463,367
	51299	BENEFITS EXPENSE	144,327	155,895	11,568	8%	118,014	123,411
	51900	OTHER INDIRECT EXPENSE	177,078	173,235	(3,842)	-2%	131,306	135,518
		TOTAL INDIRECT EXPENSES:	775,905	783,630	7,725	1%	658,842	722,296
		TOTAL ALL EXPENSES:	915,904	923,629	7,725	1%	685,944	729,490
		NET INCOME (LOSS):	197,896	190,171	(7,725)	-4%	778,406	621,610

**Washington State Bar Association
Budget Comparison**

MEMBER WELLNESS PROGRAM

Cost Center **FY24 FTE 1.48**
MWP **REFORECAST FTE 1.48**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40205	DIVERSION	7,500	7,500	-	0%	9,375	7,750
	TOTAL REVENUE		7,500	7,500	-	0%	9,375	7,750
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	400	400	-	0%	-	-
	50110	STAFF CONFERENCE & TRAINING	312	312	-	0%	165	401
	50120	STAFF MEMBERSHIP DUES	700	700	-	0%	226	226
	50130	SUBSCRIPTIONS	1,200	1,200	-	0%	1,100	1,385
	54760	PROF LIAB INSURANCE	-	-	-		825	-
	54514	WSBA CONNECTS	-	-	-		8,110	-
	54715	MEMBER WELLNESS COUNCIL	1,000	1,000	-	0%	-	-
	TOTAL DIRECT EXPENSES		3,612	3,612	-	0%	10,426	2,012
INDIRECT EXPENSES:	51199	SALARY EXPENSE	133,585	133,585	-	0%	84,689	117,922
	51299	BENEFITS EXPENSE	52,139	59,693	7,554	14%	51,826	53,861
	51900	OTHER INDIRECT EXPENSE	44,571	43,603	(967)	-2%	39,729	41,125
	TOTAL INDIRECT EXPENSES:		230,294	236,881	6,587	3%	176,244	212,909
	TOTAL ALL EXPENSES:		233,906	240,493	6,587	3%	186,670	214,921
	NET INCOME (LOSS):		(226,406)	(232,993)	(6,587)	3%	(177,295)	(207,171)

Washington State Bar Association
Budget Comparison

MEMBER SERVICES & ENGAGEMENT
Cost Center **FY24 FTE 2.45**
MSE **REFORECAST FTE 2.45**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40900	ROYALTIES	10,800	10,800	-	0%	13,200	14,400
	TOTAL REVENUE		10,800	10,800	-	0%	13,200	14,400
DIRECT EXPENSES:	50070	PRINTING & COPYING	1,300	1,300	-	0%	-	2,740
	50085	YLL SECTION PROGRAM	1,500	1,500	-	0%	550	705
	50095	CLE COMPS	1,000	1,000	-	0%	159	-
	50100	STAFF TRAVEL/PARKING	2,500	2,500	-	0%	206	1,377
	50110	STAFF CONFERENCE & TRAINING	250	250	-	0%	-	164
	50120	STAFF MEMBERSHIP DUES	845	845	-	0%	649	300
	54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	1,712	1,158
	55266	NEW LAWYER OUTREACH EVENTS	1,500	1,500	-	0%	891	250
	55270	NEW LAWYERS COMMITTEE	13,500	13,500	-	0%	2,003	5,094
	55555	MEMBER ENGAGEMENT COUNCIL	1,000	1,000	-	0%	-	-
	55555	SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	55,000	-	0%	-	-
	55980	SMALL TOWN AND RURAL COMMITTEE	5,000	5,000	-	0%	-	2,659
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	95	108
	58500	NEW LAWYER OUTREACH	1,000	1,000	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	1,385
	TOTAL DIRECT EXPENSES		94,395	94,395	-	0%	6,265	15,940
INDIRECT EXPENSES:	51199	SALARY EXPENSE	167,808	167,808	-	0%	232,972	163,817
	51299	BENEFITS EXPENSE	54,786	57,800	3,015	6%	76,065	58,383
	51900	OTHER INDIRECT EXPENSE	73,782	72,181	(1,601)	-2%	93,079	69,717
	TOTAL INDIRECT EXPENSES:		296,376	297,790	1,414	0%	402,117	291,918
	TOTAL ALL EXPENSES:		390,771	392,185	1,414	0%	408,382	307,858
	NET INCOME (LOSS):		(379,971)	(381,385)	(1,414)	0%	(395,182)	(293,458)

Washington State Bar Association

Budget Comparison

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Cost Center
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FY24 FTE 0.92
REFORECAST FTE 0.92

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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INDIRECT EXPENSES:	51199	SALARY EXPENSE	66,852	66,852	(0)	0%	52,466	64,552
	51299	BENEFITS EXPENSE	15,791	22,372	6,581	42%	22,322	20,130
	51900	OTHER INDIRECT EXPENSE	27,706	27,105	(601)	-2%	24,594	25,459
		TOTAL INDIRECT EXPENSES:	110,349	116,330	5,980	5%	99,382	110,140
		NET INCOME (LOSS):	(110,349)	(116,330)	(5,980)	5%	(99,382)	(110,140)

**Washington State Bar Association
Budget Comparison**

NEW MEMBER EDUCATION

Cost Center **FY24 FTE 0.84**
NME **REFORECAST FTE 0.84**

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	40950	NMP PRODUCT SALES	40,000	40,000	-	0%	39,844	35,823
	41800	SEMINAR REGISTRATIONS	15,000	15,000	-	0%	-	62,221
	47100	TRIAL ADVOCACY PROGRAM	12,000	12,000	-	0%	6,071	15,779
		TOTAL REVENUE	67,000	67,000	-	0%	45,915	113,823
DIRECT EXPENSES:	55265	SPEAKERS & PROGRAM DEVELOPMENT	250	250	-	0%	-	-
	57320	TRIAL ADVOCACY EXPENSES	1,500	1,500	-	0%	-	1,406
		TOTAL DIRECT EXPENSES	1,750	1,750	-	0%	-	1,406
INDIRECT EXPENSES:	51199	SALARY EXPENSE	59,225	59,225	0	0%	46,244	53,450
	51299	BENEFITS EXPENSE	12,866	22,105	9,239	72%	18,340	16,284
	51900	OTHER INDIRECT EXPENSE	25,297	24,748	(549)	-2%	21,189	21,542
		TOTAL INDIRECT EXPENSES:	97,387	106,078	8,691	9%	85,773	91,277
		TOTAL ALL EXPENSES:	99,137	107,828	8,691	9%	85,773	92,683
		NET INCOME (LOSS):	(32,137)	(40,828)	(8,691)	27%	(39,858)	21,141

Washington State Bar Association

Budget Comparison

OFFICE OF GENERAL COUNSEL

Cost Center **FY24 FTE 6.07**
 OGC **REFORECAST FTE 6.07**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:	40210	RECORDS REQUEST FEES	-	-	-		1,126	9
	TOTAL REVENUE		-	-	-		1,126	9
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	-	-	-		262	28
	50110	STAFF CONFERENCE & TRAINING	6,656	6,656	-	0%	1,687	4,204
	50120	STAFF MEMBERSHIP DUES	2,868	2,868	-	0%	254	950
	50135	TRANSCRIPTION SERVICES	2,100	2,100	-	0%	-	-
	52240	DISABILITY ACCOMMODATIONS	6,000	6,000	-	0%	455	488
	54360	LITIGATION EXPENSES	200	200	-	0%	146	-
	55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	0	-
	55615	WILLS	2,000	2,000	-	0%	-	-
	55620	CUSTODIANSHIP	5,000	5,000	-	0%	245	259
	TOTAL DIRECT EXPENSES		25,824	25,824	-	0%	16,377	6,108
INDIRECT EXPENSES:	51199	SALARY EXPENSE	675,398	682,914	7,516	1%	610,191	559,905
	51299	BENEFITS EXPENSE	194,029	221,400	27,370	14%	184,318	187,146
	51900	OTHER INDIRECT EXPENSE	182,800	178,833	(3,966)	-2%	164,213	172,335
	TOTAL INDIRECT EXPENSES:		1,052,227	1,083,147	30,920	3%	958,722	919,386
	TOTAL ALL EXPENSES:		1,078,051	1,108,971	30,920	3%	975,098	925,494
	NET INCOME (LOSS):		(1,078,051)	(1,108,971)	(30,920)	3%	(973,973)	(925,485)

**Washington State Bar Association
Budget Comparison**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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OFFICE OF THE EXECUTIVE DIRECTOR

Cost Center **FY24 FTE 2.90**
 OED **REFORECAST FTE 2.90**

REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

50100	STAFF TRAVEL/PARKING	4,450	4,450	-	0%	628	2,016
50110	STAFF CONFERENCE & TRAINING	9,282	9,282	-	0%	4,564	11,475
50120	STAFF MEMBERSHIP DUES	1,890	1,890	-	0%	1,346	1,575
54390	LAW LIBRARY	-	-	-		138	-
50145	SURVEYS	-	-	-		331	681
52125	LEADERSHIP TRAINING	15,000	15,000	-	0%	-	6,328
52585	WASHINGTON LEADERSHIP INSTITUTE	80,000	80,000	-	0%	44,764	79,486
52590	BAR LEADERS CONFERENCE	-	-	-		-	8,497
52840	ED TRAVEL & OUTREACH	4,000	4,000	-	0%	1,529	1,640
TOTAL DIRECT EXPENSES		114,622	114,622	-	0%	53,301	111,697

INDIRECT EXPENSES:

51199	SALARY EXPENSE	491,121	491,121	-	0%	314,330	394,729
51299	BENEFITS EXPENSE	124,183	126,289	2,106	2%	89,784	102,512
51900	OTHER INDIRECT EXPENSE	87,334	85,439	(1,895)	-2%	54,095	55,617
TOTAL INDIRECT EXPENSES:		702,639	702,850	211	0%	458,209	552,858

TOTAL ALL EXPENSES:	817,261	817,472	211	0%	511,510	664,556
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NET INCOME (LOSS):	(817,261)	(817,472)	(211)	0%	(511,510)	(664,556)
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**Washington State Bar Association
Budget Comparison**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center **FY24 FTE 1.40**
OGCDB **REFORECAST FTE 1.40**

REVENUE:								
TOTAL REVENUE			-	-	-	-	-	-
DIRECT EXPENSES:	50120	STAFF MEMBERSHIP DUES	100	100	-	0%	-	100
	54310	COURT REPORTERS	500	500	-	0%	572	32
	55310	DISCIPLINARY BOARD EXPENSES	4,000	4,000	-	0%	1	-
	55320	CHIEF HEARING OFFICER	40,000	40,000	-	0%	30,000	30,000
	55330	HEARING OFFICER EXPENSES	4,000	4,000	-	0%	2,763	891
	55340	HEARING OFFICER TRAINING	400	400	-	0%	-	-
	55370	OUTSIDE COUNSEL	48,000	48,000	-	0%	48,000	48,000
	55380	DISCIPLINARY SELECTION PANEL	1,000	1,000	-	0%	-	-
	54390	LAW LIBRARY	-	-	-		836	-
TOTAL DIRECT EXPENSES			98,000	98,000	-	0%	82,171	79,023
INDIRECT EXPENSES:	51199	SALARY EXPENSE	136,708	129,192	(7,516)	-5%	109,680	135,115
	51299	BENEFITS EXPENSE	38,872	34,681	(4,190)	-11%	31,616	38,779
	51900	OTHER INDIRECT EXPENSE	42,161	41,247	(915)	-2%	35,189	38,775
TOTAL INDIRECT EXPENSES:			217,741	205,120	(12,621)	-6%	176,484	212,669
TOTAL ALL EXPENSES:			315,741	303,120	(12,621)	-4%	258,656	291,692
NET INCOME (LOSS):			(315,741)	(303,120)	12,621	-4%	(258,656)	(291,692)

Washington State Bar Association

Budget Comparison

PRACTICE OF LAW BOARD

Cost Center **FY24 FTE 0.55**
 PLB **REFORECAST FTE 0.55**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-	-
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DIRECT EXPENSES:

55510 PRACTICE OF LAW BOARD	12,000	12,000	-	0%	-	2,426
TOTAL DIRECT EXPENSES	12,000	12,000	-	0%	-	2,436

INDIRECT EXPENSES:

51199 SALARY EXPENSE	47,419	47,419	-	0%	45,270	35,733
51299 BENEFITS EXPENSE	12,578	21,236	8,659	69%	12,250	12,331
51900 OTHER INDIRECT EXPENSE	16,563	16,204	(359)	-2%	12,865	12,925
TOTAL INDIRECT EXPENSES:	76,560	84,860	8,299	11%	70,384	60,990

TOTAL ALL EXPENSES:	88,560	96,860	8,299	9%	70,384	63,426
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NET INCOME (LOSS):	(88,560)	(96,860)	(8,299)	9%	(70,384)	(63,426)
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Washington State Bar Association

Budget Comparison

PRACTICE MANAGEMENT ASSISTANCE

Cost Center **FY24 FTE 0.95**
PMA **REFORECAST FTE 0.95**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
40900 ROYALTIES	62,000	62,000	-	0%	62,097	69,465
TOTAL REVENUE	62,000	62,000	-	0%	62,097	69,465
DIRECT EXPENSES:						
50100 STAFF TRAVEL/PARKING	350	350	-	0%	-	-
50110 STAFF CONFERENCE & TRAINING	260	260	-	0%	-	500
50120 STAFF MEMBERSHIP DUES	150	150	-	0%	-	150
50130 SUBSCRIPTIONS	-	-	-		132	-
55250 CASEMAKER/FASTCASE	75,000	75,000	-	0%	75,064	80,723
TOTAL DIRECT EXPENSES	75,760	75,760	-	0%	75,196	81,373
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	83,329	83,329	-	0%	-	79,636
51299 BENEFITS EXPENSE	25,600	25,645	46	0%	-	22,462
51900 OTHER INDIRECT EXPENSE	28,609	27,989	(621)	-2%	-	26,242
TOTAL INDIRECT EXPENSES:	137,538	136,963	(575)	0%	-	128,339
TOTAL ALL EXPENSES:	213,298	212,723	(575)	0%	75,196	209,712
NET INCOME (LOSS):	(151,298)	(150,723)	575	0%	(13,099)	(140,247)

**Washington State Bar Association
Budget Comparison**

PROFESSIONAL RESPONSIBILITY PROGRAM

Cost Center **FY24 FTE 1.10**
 PRP **REFORECAST FTE 1.10**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-	-	-	-
DIRECT EXPENSES:						
50100 STAFF TRAVEL/PARKING	1,500	1,500	-	0%	211	1,075
50120 STAFF MEMBERSHIP DUES	500	500	-	0%	-	500
55610 CPE COMMITTEE	1,000	1,000	-	0%	-	890
54390 LAW LIBRARY	-	-	-		559	-
TOTAL DIRECT EXPENSES	3,000	3,000	-	0%	770	2,465
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	138,408	138,408	-	0%	155,587	135,819
51299 BENEFITS EXPENSE	65,055	63,587	(1,469)	-2%	59,507	56,405
51900 OTHER INDIRECT EXPENSE	33,127	32,408	(719)	-2%	43,123	30,550
TOTAL INDIRECT EXPENSES:	236,590	234,403	(2,188)	-1%	258,216	222,775
TOTAL ALL EXPENSES:	239,590	237,403	(2,188)	-1%	258,987	225,240
NET INCOME (LOSS):	(239,590)	(237,403)	2,188	-1%	(258,987)	(225,240)

**Washington State Bar Association
Budget Comparison**

PUBLIC SERVICE PROGRAMS

Cost Center **FY24 FTE 1.62**
PSP **REFORECAST FTE 1.62**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
40300 DONATIONS & GRANTS	130,000	130,000	-	0%	130,000	130,000
TOTAL REVENUE	130,000	130,000	-	0%	130,000	130,000
DIRECT EXPENSES:						
50037 DONATIONS/SPONSORSHIPS/GRANTS	292,309	292,309	-	0%	248,960	259,328
50100 STAFF TRAVEL/PARKING	500	500	-	0%	188	163
50110 STAFF CONFERENCE & TRAINING	-	-	-		-	30
50145 SURVEYS	100	100	-	0%	-	100
52110 PRO BONO & LEGAL AID COMMITTEE	2,500	2,500	-	0%	126	1,339
54130 PRO BONO CERTIFICATES	2,000	2,000	-	0%	1,655	905
TOTAL DIRECT EXPENSES	297,409	297,409	-	0%	250,929	261,866
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	128,379	128,379	-	0%	79,567	109,027
51299 BENEFITS EXPENSE	53,314	43,223	(10,091)	-19%	32,783	39,268
51900 OTHER INDIRECT EXPENSE	48,787	47,728	(1,059)	-2%	35,189	45,042
TOTAL INDIRECT EXPENSES:	230,480	219,330	(11,150)	-5%	147,539	193,337
TOTAL ALL EXPENSES:	527,889	516,739	(11,150)	-2%	398,468	455,203
NET INCOME (LOSS):	(397,889)	(386,739)	11,150	-3%	(268,468)	(325,203)

Washington State Bar Association

Budget Comparison

PUBLICATION & DESIGN SERVICES
 Cost Center **FY24 FTE 0.89**
 PUB **REFORECAST FTE 0.89**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
TOTAL REVENUE	-	-	-	-	-	-
DIRECT EXPENSES:						
50110 STAFF CONFERENCE & TRAINING	-	-	-		-	-
50130 SUBSCRIPTIONS	200	200	-	0%	100	532
54026 IMAGE LIBRARY	4,100	4,100	-	0%	4,100	4,100
TOTAL DIRECT EXPENSES	4,300	4,300	-	0%	4,200	4,632
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	72,960	72,960	-	0%	64,015	72,137
51299 BENEFITS EXPENSE	19,323	23,139	3,817	20%	18,840	18,259
51900 OTHER INDIRECT EXPENSE	26,803	26,221	(582)	-2%	23,837	24,675
TOTAL INDIRECT EXPENSES:	119,085	122,320	3,235	3%	106,692	115,072
TOTAL ALL EXPENSES:	123,385	126,620	3,235	3%	110,892	119,704
NET INCOME (LOSS):	(123,385)	(126,620)	(3,235)	3%	(110,892)	(119,704)

Washington State Bar Association

Budget Comparison

REGULATORY SERVICES FTE

Cost Center **FY24 FTE** **2.60**
RSD FTE **REFORECAST FTE** **2.60**

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:								
TOTAL REVENUE			-	-	-	-	-	-
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	650	650	-	0%	-	210
	50110	STAFF CONFERENCE & TRAINING	19,500	19,500	-	0%	-	4,946
	50120	STAFF MEMBERSHIP DUES	-	350	350		-	-
TOTAL DIRECT EXPENSES			20,150	20,500	350	2%	-	5,156
INDIRECT EXPENSES:	51199	SALARY EXPENSE	357,120	357,120	(0)	0%	318,261	344,317
	51299	BENEFITS EXPENSE	85,375	105,529	20,154	24%	100,039	102,423
	51900	OTHER INDIRECT EXPENSE	78,300	76,601	(1,699)	-2%	74,918	74,809
TOTAL INDIRECT EXPENSES:			520,795	539,250	18,455	4%	493,218	521,548
TOTAL ALL EXPENSES:			540,945	559,750	18,805	3%	493,218	526,704
NET INCOME (LOSS):			(540,945)	(559,750)	(18,805)	3%	(493,218)	(526,704)

Washington State Bar Association
Budget Comparison

SECTIONS ADMINISTRATION

Cost Center **FY24 FTE** **2.58**
SECT **REFORECAST FTE** **2.58**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
48010 REIMBURSEMENTS FROM SECTIONS	297,786	297,786	-	0%	273,426	268,147
TOTAL REVENUE	297,786	297,786	-	0%	273,426	268,147
DIRECT EXPENSES:						
50100 STAFF TRAVEL/PARKING	1,000	1,000	-	0%	209	14
50110 STAFF CONFERENCE & TRAINING	500	500	-	0%	-	65
50120 STAFF MEMBERSHIP DUES	200	200	-	0%	-	45
50130 SUBSCRIPTIONS	350	350	-	0%	331	331
52540 SECTION/COMMITTEE CHAIR MTGS	1,000	1,000	-	0%	-	456
58010 DUES STATEMENTS	-	-	-		4,593	-
TOTAL DIRECT EXPENSES	3,050	3,050	-	0%	5,133	911
INDIRECT EXPENSES:						
51199 SALARY EXPENSE	159,053	159,053	-	0%	137,704	150,603
51299 BENEFITS EXPENSE	60,688	65,223	4,535	7%	58,748	59,711
51900 OTHER INDIRECT EXPENSE	77,697	76,011	(1,686)	-2%	69,620	71,676
TOTAL INDIRECT EXPENSES:	297,439	300,288	2,849	1%	266,072	281,990
TOTAL ALL EXPENSES:	300,489	303,338	2,849	1%	271,205	282,901
NET INCOME (LOSS):	(2,703)	(5,552)	(2,849)	105%	2,221	(14,754)

Washington State Bar Association					
Budget Comparison					
FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD

SERVICE CENTER
 Cost Center **FY24 FTE 5.78**
 SC **REFORECAST FTE 5.78**

REVENUE:								
TOTAL REVENUE			-	-	-	-	-	-
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	2,376	2,376	-	0%	-	2,376
	50110	STAFF CONFERENCE & TRAINING	2,184	2,184	-	0%	46	1,546
	54400	TRANSLATION SERVICES	-	-	-		6,790	4,649
TOTAL DIRECT EXPENSES			4,560	4,560	-	0%	7,016	8,571
INDIRECT EXPENSES:	51199	SALARY EXPENSE	394,527	394,527	-	0%	359,931	386,082
	51299	BENEFITS EXPENSE	160,465	160,136	(329)	0%	135,002	140,860
	51900	OTHER INDIRECT EXPENSE	174,066	170,289	(3,777)	-2%	153,997	158,626
TOTAL INDIRECT EXPENSES:			729,058	724,952	(4,106)	-1%	648,930	685,568
TOTAL ALL EXPENSES:			733,618	729,512	(4,106)	-1%	655,946	694,139
NET INCOME (LOSS):			(733,618)	(729,512)	4,106	-1%	(655,946)	(694,139)

Washington State Bar Association
Budget Comparison

TECHNOLOGY

Cost Center **FY24 FTE 13.00**
TECH **REFORECAST FTE 13.00**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	115,000	165,000	50,000	43%	66,944	98,906
50100	STAFF TRAVEL/PARKING	1,000	1,000	-	0%	2,077	763
50110	STAFF CONFERENCE & TRAINING	8,000	6,000	(2,000)	-25%	-	184
50120	STAFF MEMBERSHIP DUES	200	200	-	0%	-	-
50160	TELEPHONE	95,000	95,000	-	0%	81,303	84,668
55555	CLOUD INFRASTRUCTURE	130,000	82,000	(48,000)	-37%	-	-
56100	COMPUTER HARDWARE	65,000	66,200	1,200	2%	67,315	63,427
56150	COMPUTER SOFTWARE	320,000	330,000	10,000	3%	184,289	370,068
56225	HARDWARE SERVICE & WARRANTIES	45,000	50,000	5,000	11%	49,719	49,368
56230	SOFTWARE MAINT & LICENSING	345,000	380,000	35,000	10%	375,274	349,017
56500	COMPUTER SUPPLIES	-	-	-	-	3,103	-
56550	THIRD PARTY SERVICES	10,000	10,000	-	0%	22,446	43,796
56900	TRANSFER TO INDIRECT EXPENSES	(1,134,200)	(1,185,400)	(51,200)	5%	(852,470)	(1,060,198)
TOTAL DIRECT EXPENSES		-	-	-	-	0	(0)

INDIRECT EXPENSES:

51199	SALARY EXPENSE	1,434,388	1,434,388	-	0%	1,277,147	1,384,796
51299	BENEFITS EXPENSE	478,236	480,053	1,818	0%	391,726	437,041
51955	CAPITAL LABOR & OVERHEAD	(210,000)	(210,000)	-	0%	(267,632)	(275,379)
51900	OTHER INDIRECT EXPENSE	391,498	383,003	(8,495)	-2%	350,372	360,728
TOTAL INDIRECT EXPENSES:		2,094,122	2,087,445	(6,677)	0%	1,751,613	1,907,187

TOTAL ALL EXPENSES:	2,094,122	2,087,445	(6,677)	0%	1,751,613	1,907,187
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NET INCOME (LOSS):	(2,094,122)	(2,087,445)	6,677	0%	(1,751,613)	(1,907,187)
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Washington State Bar Association

Budget Comparison

VOLUNTEER ENGAGEMENT

Cost Center **FY24 FTE** **0.60**
 VE **REFORECAST FTE** **0.60**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50015	DEPRECIATION	-	-	-	-	-	-
50110	STAFF CONFERENCE & TRAINING	2,600	2,600	-	0%	1,090	2,450
50120	STAFF MEMBERSHIP DUES	450	450	-	0%	856	498
50130	SUBSCRIPTIONS	750	750	-	0%	-	-
52520	ABA DELEGATES	14,000	14,000	-	0%	5,828	12,592
TOTAL DIRECT EXPENSES		17,800	17,800	-	0%	7,773	15,540

INDIRECT EXPENSES:

51199	SALARY EXPENSE	60,485	60,485	-	0%	56,934	61,551
51299	BENEFITS EXPENSE	17,637	21,371	3,734	21%	19,270	18,483
51900	OTHER INDIRECT EXPENSE	18,069	17,677	(392)	-2%	15,903	16,842
TOTAL INDIRECT EXPENSES:		96,192	99,534	3,342	3%	92,108	96,875

TOTAL ALL EXPENSES:	113,992	117,334	3,342	3%	99,881	112,415
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NET INCOME (LOSS):	(113,992)	(117,334)	(3,342)	3%	(99,881)	(112,415)
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Washington State Bar Association

**All Sections
SECTOPS**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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REVENUE:

48200	SECTION DUES	438,431	438,431	-	0%	416,055	427,651
41855	CLE SECTION SPLITS PROJECTIONS	0	-	-		(101,660)	-
40500	INTEREST INCOME	17,147	17,147	-	0%	10,935	81,582
40800	PUBLICATIONS REVENUE	1,500	1,500	-	0%	1,923	2,008
	OTHER	78,010	78,010	-	0%	38,196	27,975
	SEMINAR PROFIT SHARE	153,875	153,875	-	0%	396,244	153,664
TOTAL R TOTAL REVENUE		688,963	688,963	-	0%	761,693	692,880

DIRECT EXPENSES:

	DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	733,096	-	0%	194,459	256,979
	REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	284,470	-	0%	273,426	268,147
TOTAL D TOTAL DIRECT EXPENSES		1,017,566	1,017,566	-	0%	467,886	525,126

NET INC(NET INCOME (LOSS):		(328,603)	(328,603)	-	0%	293,807	167,754
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ATTACHMENT B

Washington State Bar Association
Budget Comparison

CLE - PRODUCTS

Cost Center **FY24 FTE** **1.29**
CLEP **REFORECAST FTE** **1.29**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:						
41000	300	300	-	0%	225	153
43200	10,000	10,000	-	0%	1,790	1,115
43400	900,000	900,000	-	0%	1,204,159	926,308
43350	-	-	-	-	96,632	-
TOTAL REVENUE	910,300	910,300	-	0%	1,302,806	927,576
DIRECT EXPENSES:						
50110	312	312	-	0%	-	-
50120	-	-	-	-	-	-
52240	2,000	2,000	-	0%	-	370
53220	1,100	1,100	-	0%	141	106
53250	-	-	-	-	-	-
53255	2,040	2,040	-	0%	1,312	3,351
53285	53,000	53,000	-	0%	51,091	53,338
53330	500	500	-	0%	173	34
TOTAL DIRECT EXPENSES	58,952	58,952	-	0%	52,716	57,198
INDIRECT EXPENSES:						
51199	95,891	95,891	-	0%	84,503	83,795
51299	29,801	46,535	16,734	56%	34,904	35,373
51900	38,849	38,006	(843)	-2%	35,189	35,889
TOTAL INDIRECT EXPENSES:	164,541	180,432	15,891	10%	154,596	155,058
TOTAL ALL EXPENSES:	223,493	239,384	15,891	7%	207,313	212,256
NET INCOME (LOSS):	686,807	670,916	(15,891)	-2%	1,095,493	715,320

Washington State Bar Association

Budget Comparison

CLE - SEMINARS

Cost Center **FY24 FTE 6.60**
 CLES **REFORECAST FTE 6.60**

			FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
REVENUE:	41800	SEMINAR REGISTRATIONS	825,000	825,000	-	0%	633,144	725,568
	41825	SEMINAR REVENUE-OTHER	20,000	20,000	-	0%	12,000	38,972
	41850	SEMINAR SPLITS W/ CLE	(150,000)	(150,000)	-	0%	(261,469)	(141,238)
		TOTAL REVENUE	695,000	695,000	-	0%	383,675	623,302
DIRECT EXPENSES:	50100	STAFF TRAVEL/PARKING	15,000	15,000	-	0%	9,428	9,080
	50110	STAFF CONFERENCE & TRAINING	2,465	2,465	-	0%	-	-
	50120	STAFF MEMBERSHIP DUES	1,000	1,000	-	0%	1,145	902
	50140	SUPPLIES	500	500	-	0%	-	-
	52240	DISABILITY ACCOMMODATIONS	5,000	5,000	-	0%	-	2,173
	53610	COURSEBOOK PRODUCTION	500	500	-	0%	-	45
	53620	POSTAGE - FLIERS/CATALOGS	-	-	-	-	149	-
	53640	ACCREDITATION FEES	3,000	3,000	-	0%	1,788	2,670
	53660	SEMINAR BROCHURES	-	-	-	-	-	-
	53690	FACILITIES	160,500	160,500	-	0%	71,651	120,386
	53700	SPEAKERS & PROGRAM DEVELOP	45,000	45,000	-	0%	13,690	25,852
	53730	HONORARIUM	3,000	3,000	-	0%	3,000	-
	53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-
		TOTAL DIRECT EXPENSES	236,165	236,165	-	0%	100,850	161,108
INDIRECT EXPENSES:	51199	SALARY EXPENSE	487,487	487,487	-	0%	487,740	512,735
	51299	BENEFITS EXPENSE	158,182	188,518	30,336	19%	184,581	181,002
	51900	OTHER INDIRECT EXPENSE	198,761	194,448	(4,313)	-2%	183,888	189,568
		TOTAL INDIRECT EXPENSES:	844,430	870,452	26,023	3%	856,210	883,305
		TOTAL ALL EXPENSES:	1,080,594	1,106,617	26,023	2%	957,060	1,044,413
		NET INCOME (LOSS):	(385,594)	(411,617)	(26,023)	7%	(573,385)	(421,111)

**Washington State Bar Association
Budget Comparison**

FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD
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DESKBOOKS

Cost Center
DESK FY24 FTE 1.65
 REFORECAST FTE 1.65

REVENUE:	43100	DESKBOOK SALES (LEXISNEXIS PRINT)	30,000	30,000	-	0%	20,218	40,042
	43450	SECTION PUBLICATION SALES	1,500	1,500	-	0%	1,863	2,300
	43455	LEXIS/NEXIS ROYALTIES	75,000	75,000	-	0%	63,653	53,429
	43525	CASEMAKER ROYALTIES	30,000	30,000	-	0%	28,934	46,667
		TOTAL REVENUE	136,500	136,500	-	0%	114,668	142,437
DIRECT EXPENSES:	50110	STAFF CONFERENCE & TRAINING	-	-	-	-	-	-
	50120	STAFF MEMBERSHIP DUES	225	225	-	0%	221	256
	50130	SUBSCRIPTIONS	50	50	-	0%	-	43
	53210	COST OF SALES - DESKBOOKS	4,000	4,000	-	0%	29,719	83,645
	53225	COST OF SALES - SECTION PUBLIC	500	500	-	0%	2,437	2,217
	53260	OBSOLETE INVENTORY	21,000	21,000	-	0%	-	-
	53265	SPLITS TO SECTIONS	300	300	-	0%	356	454
	53270	DESKBOOK ROYALTIES	300	300	-	0%	310	92
	53320	POSTAGE & DELIVRY-COURSEBOOKS	-	-	-	-	-	90
	54380	ONLINE LEGAL RESEARCH	-	-	-	-	1,908	-
		TOTAL DIRECT EXPENSES	26,375	26,375	-	0%	34,951	86,797
INDIRECT EXPENSES:	51199	SALARY EXPENSE	155,883	155,883	-	0%	127,561	132,633
	51299	BENEFITS EXPENSE	48,424	51,896	3,473	7%	40,522	40,584
	51900	OTHER INDIRECT EXPENSE	49,690	48,612	(1,078)	-2%	40,486	41,517
		TOTAL INDIRECT EXPENSES:	253,996	256,391	2,395	1%	208,568	214,735
		TOTAL ALL EXPENSES:	280,371	282,766	2,395	1%	243,519	301,532
		NET INCOME (LOSS):	(143,871)	(146,266)	(2,395)	2%	(128,851)	(159,095)

ATTACHMENT C

Washington State Bar Association

Budget Comparison

CLIENT PROTECTION FUND

Cost Center **FY24 FTE** **1.23**
 CPF **REFORECAST FTE** **1.23**

	FY2024 Budget V6	FY2024 Reforecast	V6 vs Reforecast Comparison	% Change	FY2022 Actuals YTD	FY2023 Actuals YTD	
REVENUE:							
40500	INTEREST - INVESTMENTS	60,000	180,000	120,000	200%	35,955	245,788
44820	CPF RESTITUTION	10,000	10,000	-	0%	8,906	9,177
44840	CPF MEMBER ASSESSMENTS	525,930	525,930	-	0%	704,366	715,570
TOTAL REVENUE		595,930	715,930	120,000	20%	749,227	970,535
DIRECT EXPENSES:							
50020	BANK FEES	3,000	3,000	-	0%	2,145	2,705
50120	STAFF MEMBERSHIP DUES	200	200	-	0%	-	200
54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	566,947	342,424
54820	CPF BOARD	2,000	2,000	-	0%	390	1,125
TOTAL DIRECT EXPENSES		505,200	505,200	-	0%	569,482	346,454
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	110,717	110,717	-	0%	95,157	104,441
51299	BENEFITS EXPENSE	35,671	41,259	5,588	16%	34,036	35,668
51900	OTHER INDIRECT EXPENSE	37,042	36,238	(804)	-2%	33,297	34,075
TOTAL INDIRECT EXPENSES:		183,430	188,214	4,784	3%	162,490	174,184
TOTAL ALL EXPENSES:		688,630	693,414	4,784	1%	731,972	520,638
NET INCOME (LOSS):		(92,700)	22,516	115,216	-124%	17,256	449,897