



Washington State Bar Association

Fiscal Year 2023 Budget

For the Fiscal Year Ended
September 30, 2023



Approved by the Board of Governors
September 22, 2022

CONTENTS

Section 1	Narratives	3
Section 2	Cost Center Budgets	16
Section 3	Per Member Charge	64
Section 4	Section Budgets	68

Section 1



BUDGET NARRATIVE

For the Fiscal Year Ended September 30, 2023

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 within the approved allocations.

Fiscal Context

Each year, the Board of Governors works to build a fiscally responsible budget designed to maintain a high level of regulatory effectiveness and deliver value to our members in a diverse, changing profession. The Board looks closely at current and multi-year projections of revenues, expenses, and reserves; as well as programs, operations, and resources to see what is working and what is not. We do this work understanding there will be variables that will shift during the year as it relates to our assumptions. Heading into FY23, the COVID-19 virus remains a factor in planning the work of the organization. We continue to focus on delivering on our mission while remaining flexible and adapting to the ever-changing landscape.

License fees are WSBA's main source of funding. From 2019 through 2022, WSBA kept license fees at \$458. At a meeting held on August 21, 2021, the Board of Governors approved (and the court later confirmed) holding the fees constant at \$458 for 2023. The Client Protection Fund assessment also remains constant at \$20 dollars for 2023. WSBA continues to outperform its annual budget and has built up reserves over time which has allowed license fees to remain stable for the past 4 years, as well as support the prudent use of reserves for FY23 spending.

FY23 Budget Highlights

The FY23 budget assumes expenses of \$25,719,395 million, supported by \$25,166,292 million in revenues. Planned use of reserves for the General fund is (\$561,197), and Section funds is (\$254,951). The CPF fund and CLE fund are increased by \$45,790 and \$217,254 respectively.

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

The FY23 budget advances 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. It supports programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of lawyers in society:

- Over 140 credit hours of free and low cost CLE programs, including the Legal Lunchbox series, Mini-CLEs, and New and Young Lawyer education programs
- Free help from our confidential Ethics Line
- Free career consultation, including Job Seekers Group
- Free legal research on Fastcase
- Free mentorship resources

- Expanded insurance offerings through the WSBA Private Insurance Exchange
- Member Wellness consultation and programming
- Free and discounted practice management resources to help achieve and maintain a successful law practice, including: ABA publications and retirement plans; professional liability insurance; and billing, document management, file sharing, conflict check, cloud practice management, merchant accounting and other business systems
- Equity and Justice trainings and programs (Moderate Means, Diversity Equity and Inclusion CLEs/resources, Pro Bono Portal, and Powerful Communities grants)
- 29 practice sections and numerous WSBA committees, task forces and panels
- Financial accommodations through the WSBA Hardship Option and Payment Plan

In short, the FY23 budget enables WSBA to deliver on its mission to serve the public and the members of the Bar, ensure the integrity of the legal profession, and to champion justice.

Other Highlights

Work from Home (WFH):

The FY23 budget includes the continuation of our WFH initiative which consists of providing employees who choose to WFH the opportunity to do that on an ongoing basis if their position has been deemed a remote work position. The WFH program will reimburse up to \$700 for establishing the home office. For purposes of budgeting, we have assumed 20 new employees to take part in the WFH program as the bulk of costs were incurred in FY22, when the initiative was established.

Capital Spending:

The FY23 Budget as approved includes \$598,500 in capital spending/investments. This includes \$280,000 capital labor projects, \$193,500 computer hardware and software, \$125,000 in leasehold improvements.

WSBA GENERAL FUND

The General Fund consists of 34 cost centers. A net negative means that the cost center is supported by license fee revenues. A net positive means the Cost Center generates enough revenue to support itself.

ACCESS TO JUSTICE	
<i>Office of the Executive Director</i>	
Revenue	\$0
Expense	\$361,358
Net	(\$361,358)
FTE Staff: 1.64	
<p>WSBA administers the Supreme Court-established Access to Justice Board and its initiatives and working committees. Costs proposed in this budget include support for regular ATJ Board and ATJ Board Committee meetings, regional visits with community-based organizations and members of the public, supporting the Alliance for Equal Justice, the biennial Access to Justice Conference, promotion of ATJ Technology Principles, improved legal services delivery to communities without immigration status and communities who experience both civil and criminal legal problems, updating the Hallmarks for Equal Justice and State Plan for the Coordinated Delivery of Legal Services to people experiencing poverty and injustice, and working towards centering communities directly impacted by injustice (e.g., working with the ATJ Board's Community Advisory Panel). This cost center also includes staffing and other support for WSBA's Council on Public Defense (CPD). Costs proposed in this budget include supporting CPD members and their policy work.</p>	

ADMINISTRATION	
<i>Finance Department</i>	
Revenue	\$26,000
Expense	\$1,112,003
Net	(\$1,086,003)
FTE Staff: 6.92	
<p>Finance provides organizational support services, including accounting, financial reporting, investments, payroll, and budgeting. Revenues consist of interest income on WSBA's cash and investments and expenses are related to staff support.</p>	

ADMISSIONS/BAR EXAM	
<i>Regulatory Services Department</i>	
Revenue	\$1,362,940
Expense	\$1,315,181
Net	\$47,759
FTE Staff: 6.75	
<p>This cost center captures the revenue and expenses for administering the admission to the practice of law. The Admissions team processes applications for admission and licensure to practice law, submits recommendations for admission to the Court, and administers the bar exam. This team also reviews applications for and investigates character and fitness issues and conducts character and fitness hearings.</p> <p>The Admissions cost center is self-supporting; revenue is from application fees and late fees and other fees paid by applicants. Expenses relate to staffing, costs associated with administering the bar exams and other admission costs, including Board of Bar Examiners stipends and grading conference expenses, background investigations, exam facility rental, staff travel, exam proctors, and expenses related to providing reasonable testing accommodations.</p>	

ADV FTE – DEPT HEADCOUNT ALLOCATION	
<i>Advancement Department</i>	
Revenue	\$0
Expense	\$365,381
Net	(\$365,381)
FTE Staff: 1.88	
<p>This category includes the management FTE expense related to Advancement that cannot be categorized into any other cost center.</p>	

BAR NEWS		
		<i>Communications Department</i>
Revenue	\$602,700	<i>Washington State Bar News</i> is the official publication of the WSBA and serves as the primary method of print communications that is received by all WSBA members and is available to inactive and emeritus members on request. A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. Authors are volunteers and are not paid for their contributions. Editing and production of <i>Bar News</i> is administered by the staff in the Communications Department.
Expense	\$699,308	
Net	(\$96,608)	
FTE Staff: 2.23		<i>Bar News</i> revenues are received from sales of advertisements (display ads, classified ads, professional ads, announcements, and online ads) and subscriptions. Expenses include outside sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of the photography and artwork, are performed in house.

BOARD OF GOVERNORS		
		<i>Office of Executive Director</i>
Revenue	\$0	This cost center supports the work of the Board of Governors, including funding for Board meetings, Board committee meetings, and governor and officer education, travel, and outreach.
Expense	\$565,697	
Net	(\$565,697)	
FTE Staff: 1.40		

CHARACTER & FITNESS BOARD		
		<i>Office of General Counsel</i>
Revenue	\$0	The Character and Fitness Board conducts hearings to determine whether applicants for admission to the practice of law can establish that they have the 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 meetings last all day.
Expense	\$167,746	
Net	(\$167,746)	
FTE Staff: 0.75		

COMM FTE – DEPT HEADCOUNT ALLOCATION		
		<i>Communications Department</i>
Revenue	\$0	This category includes the management FTE expense related to Communication that cannot be categorized into any other cost center.
Expense	\$244,897	
Net	(\$244,897)	
FTE Staff: 1.00		

COMMUNICATIONS and OUTREACH		
		<i>Communications Department</i>
Revenue	\$3,500	The Communications and Outreach team is responsible for member, public, and internal communications; member and public outreach across the state (including the annual Listening Tour); branding and reputation management; media and public relations; marketing; special events and awards; and strategic communication tools aimed at improving member and public engagement and outreach (including content strategy for the WSBA website, WSBA's blog (NW Sidebar), social media channels, and broadcast emails.). This team works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.
Expense	\$798,618	
Net	(\$795,118)	
FTE Staff: 5.20		

DISCIPLINE		
		<i>Office of Disciplinary Counsel</i>
Revenue	\$119,000	The Washington State Supreme Court's exclusive responsibility to administer the
Expense	\$6,264,304	

Net	(\$6,145,304)	<p>lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule to 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 disability, prosecuting violations of the Rules of Professional Conduct, and seeking transfers to disability-inactive status for licensees lacking the capacity to practice law. The ODC receives on average more than 1,800 written grievances against lawyers per year. The intake team identifies and dismisses grievances that do not allege 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 client-lawyer communication issues, file disputes, and some fee disputes informally without the need for recourse to written grievances. In addition to supporting investigative work, ODC auditors review trust account overdraft notices and conduct random examinations of trust account books and records. Revenues consist largely of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff related. Other expenses include litigation expenses, court reporters, costs and fees for conflicts/outside counsel, disability evaluation costs, translation services, staff travel, and other administrative expenses.</p>
FTE Staff: 37.80		

DIVERSITY		
		<i>Office of the Executive Director</i>
Revenue	\$135,000	<p>This cost center captures the cost of WSBA's staffing and programming to promote diversity, equity and inclusion (DEI) in the legal profession and system. Activities supported by this cost center include the membership demographic study and research, DEI educational and networking events including CLE programs and DEI trainings for volunteers, events to promote inclusion and provide opportunities for mentorship such as the Seattle University Law School ARC Reception and the Pro Tem CLE and Reception, and outreach to and collaboration with Washington's minority bar associations (MBAs). This cost center also supports the WSBA DEI Council who collaborate on the DEI programming, will begin a process to update the Diversity and Inclusion Plan and continue to work on DEI policies. The DEI programs are supported by a \$135,000 grant from the Washington State Bar Foundation in FY23.</p>
Expense	\$499,256	
Net	(\$364,256)	
FTE Staff: 2.69		

FOUNDATION		
		<i>Office of Executive Director</i>
Revenue	\$0	<p>The Washington State Bar Foundation is the fundraising arm of the WSBA. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$265,000 in revenue to WSBA's FY23 budget to support public service and diversity, equity, and inclusion efforts.</p>
Expense	\$154,370	
Net	(\$154,370)	
FTE Staff: 1.05		

HUMAN RESOURCES		
		<i>Human Resources Department</i>
Revenue	\$0	<p>The Human Resources Department handles all human resources functions, including recruitment and retention, compensation and benefits administration,</p>
Expense	\$296,420	
Net	(\$296,420)	

FTE Staff: 3.00	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 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.
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LAW CLERK PROGRAM	
<i>Regulatory Services Department</i>	
Revenue	\$188,200
Expense	\$148,467
Net	\$39,733
FTE Staff: 0.98	
This cost center captures the revenue and expenses for 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 and the expenses incurred by the Law Clerk Board.	

LEGISLATIVE	
<i>Communications Department</i>	
Revenue	\$0
Expense	\$272,010
Net	(\$272,010)
FTE Staff: 1.70	
A full-time legislative lobbyist and legislative assistant work closely with WSBA leadership and sections to provide content-area expertise to legislators as they craft laws, track relevant legislation during session, and provide technical advice to the Legislature. Expenses include the cost of contract lobbyists, as needed.	

LICENSING/MEMBERSHIP RECORDS	
<i>Regulatory Services Department</i>	
Revenue	\$452,200
Expense	\$647,699
Net	(\$195,499)
FTE Staff: 3.83	
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 TECHNICIAN	
<i>Regulatory Services Department</i>	
Revenue	\$29,722
Expense	\$101,542
Net	(\$71,820)
FTE Staff: 0.53	
This cost center captures revenue and expenses for the Limited License Legal Technician (LLLT) program (APR 28; adopted 2012). The LLLT program was sunset by the Washington Supreme Court in June 2020 with a deadline for all new LLLTs to be licensed by July 31, 2023. Revenues consist of LLLT license fees and revenue generated from any LLLT Board sponsored CLE. Expenses include the staff costs of supporting the LLLT Board and LLLT Board expenses.	

LIMITED PRACTICE OFFICERS	
<i>Regulatory Services Department</i>	
Revenue	\$195,088
Expense	\$121,366
Net	\$73,722
FTE Staff: 0.68	
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, Limited Practice Board expenses, LPO exam administration expenses, and LPO exam writing expenses.	

MANDATORY CONTINUED LEGAL EDUCATION	
<i>Regulatory Services Department</i>	
Revenue	\$1,125,250
Expense	\$788,654
Net	\$336,596
FTE Staff: 4.88	
<p>This cost center captures revenue and expenses for administration of the MCLE program and is a core regulatory function of the WSBA. The MCLE team processes applications for accreditation of CLE programs, and reviews certifications of MCLE credit compliance with APR 11.</p> <p>Revenues are received from CLE sponsor fees and late fees for applications to accredit courses and to report attendance. Revenues are also received from licensed legal professionals who pay late fees because they missed MCLE compliance deadlines.</p> <p>Expenses are the staff costs of administering MCLE accreditation and compliance, technology/software depreciation, as well as expenses of the MCLE Board.</p>	

MWP - MEMBER WELLNESS PROGRAM	
<i>Advancement Department</i>	
Revenue	\$7,500
Expense	\$239,572
Net	(\$232,072)
FTE Staff: 1.48	
<p>The Member Wellness Program is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems, and provide education and services to foster member well-being. Services include assessment, short-term consultation, group services (e.g. For Job Seekers) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP).</p> <p>Extended resources include a free, statewide MWP-trained peer advisor network, self-care website resources, and free or low-cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.</p>	

MEMBER SERVICES AND ENGAGEMENT	
<i>Advancement Department</i>	
Revenue	\$119,800
Expense	\$609,429
Net	(\$489,629)
FTE Staff: 4.64	
<p>Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and practice management. These activities are designed to support member competence, professionalism and strengthen community.</p> <p>In FY23 this cost center will support the direct and indirect costs of: (1) supporting 1 Open Sections Night, Mentor Link Mixers, the Young Lawyer Liaison Program (to Sections), Public Service Incentive Awards (free CLEs), the Law School WSBA Representatives Program, the WSBA mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (2) maintaining a Lending Library; (3) supporting the Washington Young Lawyers Committee and the ABA YLD District Representative; (4) supporting the Small Town and Rural Committee; (5) promoting the WSBA Health Insurance Exchange; (6) <u>Developing New Member</u> education programs which provide an opportunity for members who qualify as “new members” to obtain CLE accredited education developed specifically for members entering the profession or transitioning to a new practice area. In FY23 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</p>	

	to an on-demand seminar; (7) <u>D</u> evelopment 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 Form-1 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. FY23 revenue includes CLE registration for live seminars, and sales of on-demand recorded seminars.
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OFFICE OF THE EXECUTIVE DIRECTOR	
	<i>Office of the Executive Director</i>
Revenue	\$0
Expense	\$700,306
Net	(\$700,306)
FTE Staff: 2.00	
The budget supports the work of the Executive Director, Deputy Executive Director, and the Executive Leadership, including funding for education and travel for outreach. This cost center also provides funding to support the Washington Leadership Institute.	

OFFICE OF GENERAL COUNSEL	
	<i>Office of General Counsel</i>
Revenue	\$963
Expense	\$1,065,228
Net	(\$1,064,265)
FTE Staff: 6.17	
The Office of General Counsel serves as counsel to WSBA, including the Executive Director and the Board of Governors. This office handles or oversees litigation against WSBA, interprets WSBA Bylaws, and provides information and advice on other legal issues. It also handles public records requests, custodianship matters, the Client Protection Fund applications, investigation, training, procedural advice, and logistical support for the Disciplinary Board and Character and Fitness Board, as well as Chief Hearing Officer, Hearing Officers, and Conflicts Review Officers. This office also coordinates contracting with and appointment of outside counsel representing allegedly incapacitated respondents in the lawyer discipline and incapacity system. Staff in this office also support various boards, committees, task forces, and workgroups, including the Court Rules Committee, Discipline Advisory Round Table, Discipline Selection Panel, and Practice of Law Board.	

OFFICE OF GENERAL COUNSEL – DISCIPLINARY BOARD	
	<i>Office of General Counsel</i>
Revenue	\$0
Expense	\$331,236
Net	(\$331,236)
FTE Staff: 1.40	
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 MANAGEMENT ASSISTANCE	
Revenue	\$50,000
Expense	\$206,543
Net	(\$156,543)
FTE Staff: 0.95	
The WSBA 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 telephone 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 Fastcase which is a free member benefit. FY23 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount).	

PRACTICE OF LAW BOARD	
<i>Office of General Counsel</i>	
Revenue	\$0
Expense	\$76,030
Net	(\$76,030)
FTE Staff: 0.45	
The Practice of Law Board is established by Supreme Court rule and administered by the WSBA to assist in educating the public about authorized practice; make recommendations to the Supreme Court regarding the definition of the practice of law and ways that others besides lawyers can assist members of the public who are in need of legal services; and review and refer allegation of the unauthorized practice of law (UPL).	

PROFESSIONAL RESPONSIBILITY PROGRAM	
<i>Advancement Department</i>	
Revenue	\$0
Expense	\$154,657
Net	(\$154,657)
FTE Staff: 1.1	
This 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.	

PUBLIC SERVICE PROGRAMS	
<i>Office of the Executive Director</i>	
Revenue	\$130,000
Expense	\$488,684
Net	(\$358,684)
FTE Staff: 1.62	
Public Service Programs includes staffing and support for the WSBA Moderate Means Program, the Powerful Communities Project, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service like maintaining and upgrading the pro bono portal for members to more easily find opportunities, developing CLE programs on emerging pro bono topics, developing communications on pro bono topics and incentivizing and recognizing pro bono. Much of this support is provided in the form of grant funding to the partners through the Powerful Communities Project and the Moderate Means Program. Public Service Programs will continue to be supported by a grant of \$130,000 from the Washington State Bar Foundation.	

PUBLICATION AND DESIGN SERVICES	
<i>Communications Department</i>	
Revenue	\$0
Expense	\$125,120
Net	(\$125,120)
FTE Staff: 0.89	
Publication and Design Services is responsible for editing and oversight of WSBA publications (including but not limited to, Deskbooks, Sections publications, and Bar News); graphic design for WSBA projects, programs, events, and CLE marketing; and shared oversight of, and set up of products on the WSBA online store.	

RSD FTE – DEPT HEADCOUNT ALLOCATION	
<i>Regulatory Services Department</i>	
Revenue	\$0
Expense	\$565,024
Net	(\$565,024)
FTE Staff: 2.70	
This category includes the management FTE expense related to Regulatory Services staff time devoted to departmental and organizational management functions that cannot be categorized into any other cost center.	

SECTIONS ADMINISTRATION	
<i>Advancement Department</i>	
Revenue	\$290,543
Expense	\$304,234
Net	(\$13,691)
The WSBA has 29 practice sections and provides the administrative functions necessary to support them. All expenses within this cost center comprise the	

FTE Staff: 2.58	Section Per Member Charge (PMC). Sections reimburse WSBA for the cost of supporting sections through a charge of \$17.66 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the preparation and mailing of the annual section dues invoices, the collection of section dues, and staff-related expenses.
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SERVICE CENTER / FACILITIES	
	<i>Office of the Executive Director</i>
Revenue	\$0
Expense	\$723,713
Net	(\$723,713)
FTE Staff: 5.71	The Facilities Team and Service Center is responsible for meeting facilities, mail and print services, and reception duties on WSBA's public floor. The Service Center also responds to general calls and emails to WSBA. In a typical year, the Service Center might support more than 1,500 on site and remote meetings and events and handle more than 45,000 communications with members and the public. The Service Center also manages internal operations for WSBA such as ordering supplies, overseeing vending for common staff areas, and implementing security protocols.

TECHNOLOGY	
	<i>Information Technology Department</i>
Revenue	\$0
Expense	\$2,016,075
Net	(\$2,016,075)
FTE Staff: 13.00	This category includes the resources devoted to developing and maintaining WSBA's technology infrastructure and business applications. Expenses reflected here are solely for staffing (salaries, benefits, and other indirect costs (Overhead)). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. The direct expenses are for hardware, software, and the ongoing maintenance necessary to support the WSBA's technology needs, data security and management, and disaster recovery work. Falling into these categories are application and database servers, network devices, switches and cabling equipment, workstations (desktops and laptops), printers, fax machines, telecommunications (phone switch and phone sets), and software. Software includes Microsoft Office products as well as other business applications (e.g., membership database, MCLE tracking system, Online Admissions software, Limited Practice Officer software, case management software, website management software, desktop publishing and graphics software, and accounting software).

VOLUNTEER ENGAGEMENT	
	<i>Office of the Executive Director</i>
Revenue	\$0
Expense	\$116,388
Net	(\$116,388)
FTE Staff: 0.60	This cost center includes general marketing, volunteer recruitment, appreciation, and support. In FY23 the major projects will include researching and deploying a volunteer engagement tool for volunteers to easily access agenda, minutes, and materials, as well as collaborate with members of their committees, boards, and councils.

CLE FUND

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

CLE SEMINARS & PRODUCTS	
	<i>Advancement Department</i>
Revenue	\$1,653,725
Expense	\$1,386,245
Net	\$267,480
	The CLE cost center includes revenues and costs associated with CLE live seminars and on-demand seminars. Revenues include live seminar registrations,

FTE Staff: 8.13	<p>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. Beginning in FY19 the fiscal policy for sharing CLE revenue with Sections changed. Under the new policy, Sections and WSBA CLE will split live and on-demand seminar revenue after actual direct and indirect costs have been recouped. This policy shift will increase the overall splits to Sections as compared to the former policy which was based on live revenue only. In FY17, Deskbooks were included in this cost center; they are now accounted for separately in the Deskbooks cost center.</p>
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DESKBOOKS		
		<i>Communication Department</i>
Revenue	\$241,000	<p>WSBA publishes a library of about 21 Deskbook titles in substantive areas of Washington law. These Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 250 Washington state and federal appellate court opinions. Included in the CLE cost center in FY23, this cost center includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include the cost of vendor agreements for publication and printing.</p>
Expense	\$291,225	
Net	(\$50,225)	
FTE Staff: 1.50		

SECTIONS FUND

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

SECTIONS OPERATIONS		
		Sections carry forward the results of their fiscal operations, whether positive or negative. The negative net balance this fiscal year reflects a planned draw-down by certain sections or their reserve balances.
Revenue	\$649,695	<p>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.</p>
Expense	\$904,646	
Net	(\$254,951)	

CLIENT PROTECTION FUND

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

CLIENT PROTECTION FUND		
		<i>Office of General Counsel</i>
Revenue	\$730,000	<p>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. It does not cover malpractice claims or fee disputes. All payments 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.</p>
Expense	\$684,210	
Net	\$45,790	
FTE Staff: 1.23		

INDIRECT EXPENSES

INDIRECT EXPENSES

Revenue	\$0
Expense	\$21,287,440
Net	(\$21,287,440)

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 center. 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 increase from the FY22 Reforecast and the FY23 Budget is comprised of three items:

- A 4% salary increase
- Addition of 2.0 FTEs

Allowance for Open Positions for FY23:

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 FY23 is \$2,131,247

Depreciation:

This expense consists of capital items (items that cost +\$2,500 with an estimated useful life of more than one year) including tenant improvements at WSBA's office space at Puget Sound Plaza, computer software and hardware.

Insurance:

The WSBA's cost of insurance has increased by 14% in FY23 to \$272,643.

Section 2

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

		FY22 Reforecast	FY23 Budget	FY22 Reforecast vs FY23 Budget F/(U)	% of change F/(U)
WSBA					
REVENUE:					
Copy Fees	40200	36		(36)	-100%
Diversion	40205	7,292	7,500	208	3%
Records Request Fees	40210	3	963	960	30471%
Donations & Grants	40300	265,000	265,000	-	0%
Interest - Investments	40500	11,886	39,120	27,234	229%
License Fees	40600	15,732,857	16,309,281	576,424	4%
License Fees - New Admittees	40625	508,058	450,000	(58,058)	-11%
License Fees - Late Fees	40650	255,018	280,000	24,982	10%
License Fees - ReinStatements	40675	16,156	14,186	(1,971)	-12%
Miscellaneous	40700	60		(60)	-100%
Exam Soft Revenue	40705	-	27,000	27,000	100%
Misc Over/Under Payments	40750	2,300		(2,300)	-100%
Publications Revenue	40800	4,000	2,000	(2,000)	-50%
Royalties	40900	62,726	60,800	(1,926)	-3%
NMP Product Sales	40950	60,000	65,000	5,000	8%
Shipping & Handling	41000	81	100	19	23%
Status Certificate Fees	41100	24,061	27,000	2,939	12%
Sponsorships	41450	10,000	13,000	3,000	30%
Annual or Other Meeting Rev	41500	2,000	2,000	-	0%
Conferences & Institutes	41700	8,000	5,000	(3,000)	-38%
Seminar Registrations	41800	806,500	871,450	64,950	8%
Mini-CLE Revenue	41805	36,070	36,430	360	1%
Seminar Revenue-Other	41825	5,000	20,000	15,000	300%
Seminar Splits w/CLE	41850	139,494	(205)	(139,699)	-100%
Seminar Splits w/Others	41875	8,000	14,300	6,300	79%
Bar Exam Fees	42207	1,172,120	1,213,000	40,880	3%
Bar Exam Late Fees	42230	40,256	40,000	(256)	-1%
House Counsel Application Fees	42232	39,488	54,000	14,512	37%
Rule 9/Legal Intern Fees	42270	11,242	12,000	758	7%
Law Clerk Fees	42275	220,000	185,000	(35,000)	-16%
LLLT Exam Late Fee	42278	300	-	(300)	-100%
RPC Booklets	42280			-	-100%
LLLT License Fees	42281	12,634	16,622	3,988	32%
LLLT Exam Fees	42282	3,550	-	(3,550)	-100%
Foreign Law Consultant Fees	42285	1,860	1,240	(620)	-33%
Law Clerk Application Fees	42286	2,500	3,200	700	28%
Special Admissions	42287	4,387	15,700	11,313	258%
Investigation Fees	42288	22,159	21,500	(659)	-3%
Pro Hac Vice	42290	362,311	400,000	37,689	10%
LLLT Late License Fees	42291	1,000	1,100	100	10%
Audit Revenue	42450	1,000	1,000	-	0%
BNews Display Advertising	42710	400,000	400,000	-	0%
BNews Subscript/Single Issues	42720	200	200	-	0%
BNews Classified Advertising	42730	2,500	2,500	-	0%
BNews Gen Announcements	42740	14,000	-	(14,000)	-100%
BNews Prof Announcements	42750	22,500	-	(22,500)	-100%
Job Target Advertising	42760	180,000	200,000	20,000	11%
Deskbook Sales	43100	82,000	150,000	68,000	83%
Coursebook Sales	43200	5,717	7,000	1,283	22%
MP3 Sales	43350	187,620	-	(187,620)	-100%
Digital Video Sales	43400	1,099,663	924,000	(175,663)	-16%
Section Publication Sales	43450	6,000	6,000	-	0%
Resold Product Sales	43455	31,600	35,000	3,400	11%
Casemaker Royalties	43525	45,000	50,000	5,000	11%
WSBA Logo Merchandise Sales	44100	113	2,500	2,387	2108%
Recovery of Discipline Costs	44350	100,000	100,000	-	0%
Discipline History Summary	44450	17,000	18,000	1,000	6%
Practice Monitor Fees	44460	4,000	-	(4,000)	-100%
LLLT Waiver Fees	44560	-	-	-	-100%
CPF Restitution	44820	30,000	40,000	10,000	33%
CPF Member Assessments	44840	792,503	690,000	(102,503)	-13%

Member Contact Information	45040	3,125	4,000	875	28%
Photo Bar Card Sales	45060	247	200	(47)	-19%
LPO Examination Fees	45110	28,350	24,000	(4,350)	-15%
LPO Exam Late Fee	45115	5,500	4,300	(1,200)	-22%
LPO License Fees	45120	172,579	164,750	(7,829)	-5%
LPO Late License Fees	45125	5,100	988	(4,112)	-81%
LPO License Fees - ReinStates	45140	667	550	(117)	-18%
Accredited Program Fees	45210	566,556	550,000	(16,556)	-3%
Form 1 Late Fee	45215	220,000	220,000	-	0%
Member Late Fees	45220	401,200	190,000	(211,200)	-53%
Annual Accredited Sponsor Fees	45230	39,250	38,250	(1,000)	-3%
Attendance Fees	45240	-	-	-	-100%
Attendance Late Fees	45250	115,000	98,000	(17,000)	-15%
COMITY Certificates - Request	45255	13,500	14,000	500	4%
COMITY Certificates - Submit	45260	28,500	15,000	(13,500)	-47%
Trial Advocacy Program	47100	15,000	12,000	(3,000)	-20%
50 Year Member Tribute Lunch	42570	-	-	-	-100%
Reimbursements From Sections	48010	284,000	290,543	6,543	2%
Section Dues Revenue	48200	439,178	440,225	1,047	0%
TOTAL REVENUE		25,217,572	25,166,292	(51,280)	0%
DIRECT EXPENSES:					
Bad Debt Expense	50010	-	-	-	100%
Depreciation	50015	0	46,986	(46,986)	19577400%
Bank Fees	50020	2,067	2,100	(33)	-2%
Consulting Services	50033	209,175	179,625	29,550	14%
Donations/Sponsorships/Grants	50037	250,280	260,828	(10,548)	-4%
Postage	50060	124,141	127,550	(3,409)	-3%
Printing & Copying	50070	260,750	253,100	7,650	3%
Publications Production	50080	181	200	(19)	-11%
YLL Section Program	50085	1,500	1,500	-	0%
Records Storage - Off Site	50090	-	-	-	100%
CLE Comps	50095	-	1,000	(1,000)	100%
Staff Travel/Parking	50100	71,036	82,678	(11,642)	-16%
Covid19	50105	-	-	-	100%
Staff Training & Conferences	50110	110,104	135,965	(25,861)	-23%
Staff Membership Dues	50120	16,755	19,000	(2,245)	-13%
Subscriptions	50130	9,653	8,687	966	10%
Transcription Services	50135	-	-	-	100%
Supplies	50140	2,650	2,900	(250)	-9%
Surveys	50145	50,300	17,050	33,250	66%
Digital/Online Development	50155	16,609	1,000	15,609	94%
Telephone	50160	88,415	97,359	(8,944)	-10%
Conference Calls	50165	5,811	3,925	1,886	32%
Miscellaneous	50170	-	-	-	100%
Pro Bono & Legal Aid Committee	52110	2,000	1,500	500	25%
ATJ Board Retreat	52121	2,000	2,000	-	0%
Leadership Training	52125	48,000	42,000	6,000	13%
ATJ Board Expense	52140	24,000	78,400	(54,400)	-227%
Facility, Parking, Food	52210	102,038	110,000	(7,962)	-8%
Examiner Fees	52215	36,000	36,000	-	0%
UBE Examinations	52221	126,900	123,000	3,900	3%
Board of Bar Examiners	52225	23,000	18,850	4,150	18%
Bar Exam Proctors	52230	31,000	39,000	(8,000)	-26%
Character & Fitness Board Exp	52235	10,000	12,000	(2,000)	-20%
Disability Accommodations	52240	21,833	31,000	(9,167)	-42%
Character & Fitness Investi	52245	2,100	2,100	-	0%
Law School Visits	52250	850	1,700	(850)	-100%
Law Clerk Board	52255	4,667	8,000	(3,333)	-71%
Rule 9 Task Force	52257	-	-	-	100%
Law Clerk Outreach	52258	667	550	117	18%
Depreciation-Software	52270	21,235	24,929	(3,694)	-17%
ABA Delegates	52520	4,800	15,000	(10,200)	-213%
Section/Committee Chair Mtgs	52540	500	1,000	(500)	-100%
APEX Dinner Expenses	52570	43,416	47,000	(3,584)	-8%
50 Year Member Tribute Lunch	52573	23,007	20,000	3,007	13%
Washington Leadership Institute	52585	44,764	80,000	(35,236)	-79%
Bar Leaders Conference	52590	-	12,000	(12,000)	100%
Jud Recommend Committee	52660	4,500	2,250	2,250	50%
Committee for Diversity	52680	6,000	3,800	2,200	37%

Diversity Events & Projects	52681	18,000	39,250	(21,250)	-118%
LLLT Board	52683	15,449	15,000	449	3%
Exam Writing	52688	12,900	9,000	3,900	30%
LLLT Education	52689	-	500	(500)	0%
Graphics/Artwork	52710	200	100	100	50%
Outside Sales Expense	52730	1,730	-	1,730	100%
BOG Meetings	52810	146,665	205,000	(58,335)	-40%
BOG Committees' Expenses	52820	501	7,000	(6,499)	-1297%
BOG Retreat	52821	15,042	50,000	(34,958)	-232%
BOG Conference Attendance	52822	57,400	43,000	14,400	25%
BOG Travel & Outreach	52830	30,000	10,000	20,000	67%
ED Travel & Outreach	52840	5,601	5,000	601	11%
Public Defense	52874	6,000	4,000	2,000	33%
Communications Outreach	52878	10,680	15,000	(4,320)	-40%
BOG Elections	52880	26,000	26,900	(900)	-3%
Member Outreach/town Mtgs	52910	17,772	-	17,772	100%
Special Events	52920	-	-	-	0%
Board of Trustees	52940	1,590	750	840	53%
President's Dinner	52960	10,000	10,000	-	0%
Cost of Sales - Deskbooks	53210	64,000	65,000	(1,000)	-2%
Cost of Sales - Coursebooks	53220	1,054	690	364	35%
Cost of Sales - Section Public	53225	1,560	1,500	60	4%
A/V Develop Costs (Recording)	53250	2,000	1,250	750	38%
CLE-Equip-Depreciation	53255	1,312	1,309	3	0%
Obsolete Inventory	53260	-	-	-	100%
Splits to Sections	53265	500	300	200	40%
Deskbook Royalties	53270	200	300	(100)	-50%
Online Product Hosting Expenses	53285	54,000	53,000	1,000	2%
Postage & Delivery-Deskbooks	53320	-	-	-	100%
Postage & Delivery-Coursebooks	53330	58	-	58	100%
Fliers/Catalogs	53410	-	-	-	100%
Postage - Fliers/Catalogs	53430	-	-	-	100%
Coursebook Production	53610	-	1,000	(1,000)	100%
Postage - Fliers/Catalogs	53620	-	5,000	(5,000)	100%
Accreditation Fees	53640	3,000	3,000	-	0%
Seminar Brochures	53660	-	20,000	(20,000)	-100%
Facilities	53690	83,200	165,200	(82,000)	-99%
Speakers & Program Develop	53700	15,100	33,500	(18,400)	-122%
Splits to Sections	53710	115,000	-	115,000	100%
Honoraria	53730	1,500	1,200	300	20%
CLE Seminar Committee	53740	150	200	(50)	-33%
Image Library	54026	4,100	4,100	-	0%
Bar Outreach	54027	11,681	18,000	(6,319)	-54%
Pro Bono Certificates	54130	2,000	2,000	-	0%
Court Reporters	54310	60,000	75,000	(15,000)	-25%
Outside Counsel Expenses	54320	1,500	1,500	-	0%
Litigation Expenses	54360	25,200	25,200	-	0%
Disability Expenses	54370	9,000	9,000	-	0%
Online Legal Research	54380	75,233	1	75,232	100%
Law Library	54390	12,938	1	12,937	100%
Translation Services	54400	9,400	9,400	-	0%
Practice Monitor Expenses	54430	4,000	1,000	3,000	75%
Organizational Training	54512	20,000	15,000	5,000	25%
WSBA Connects	54514	8,777	-	8,777	100%
Recruiting and Advertising	54520	5,000	6,600	(1,600)	-32%
Payroll Processing	54530	52,538	50,000	2,538	5%
Salary Surveys	54540	2,000	1,500	500	25%
Transfer to Indirect Expense	54590	(81,032)	(77,100)	(3,932)	-5%
Library Materials/Resources	54610	2,000	4,000	(2,000)	-100%
Prof Liab Insurance	54760	4,467	-	4,467	100%
Gifts to injured Clients	54810	500,000	500,000	-	0%
CPF Board	54820	1,500	-	1,500	100%
Contract Lobbyist	54920	10,000	15,000	(5,000)	-50%
Legislative Committee	54940	2,500	1,250	1,250	50%
BOG Legislative Committee	54970	300	300	-	0%
Licensing Forms	55010	1,977	2,000	(23)	-1%
LPO Board Expenses	55130	2,000	1,792	208	10%
LPO Outreach	55165	3,333	1,000	2,333	70%
MCLE Board Expenses	55210	1,300	2,000	(700)	-54%
Depreciation-Software	55220	22,747	59,565	(36,818)	-162%
Casemaker/FastCase	55250	80,000	73,000	7,000	9%
Speakers & Program Development	55265	500	100	400	80%
New Lawyer Outreach Events	55266	1,500	1,500	-	0%

New Lawyers Committee	55270	7,500	12,000	(4,500)	-60%
Open Sections Night	55285		3,500	(3,500)	0%
Disciplinary Board Expenses	55310	4,118	4,000	118	3%
Chief Hearing Officer	55320	33,000	30,000	3,000	9%
Hearing Officer Expenses	55330	33,814	17,500	16,314	48%
Hearing Officer Training	55340	647	400	247	38%
Outside Counsel	55370	55,000	60,000	(5,000)	-9%
Court Rules Committee	55419	100	1,000	(900)	-900%
Practice of Law Board	55510	12,000	12,000	-	0%
CPE Committee	55610	3,723	1,000	2,723	73%
Wills	55615		2,000	(2,000)	100%
Custodianship	55620	8,150	8,150	0	0%
Small Town and Rural Committee	55980	2,000	3,000	(1,000)	-50%
Computer Hardware	56100	65,000	65,000	-	0%
Computer Software	56150	200,000	310,000	(110,000)	-55%
Hardware Service & Warranties	56225	55,000	60,000	(5,000)	-9%
Software Maint & Licensing	56230	380,000	380,000	-	0%
Telephone Hardware & Maint	56400	-	-	-	100%
Computer Supplies	56500	5,000	2,000	3,000	60%
Third Party Services	56550	30,000	40,000	(10,000)	-33%
Transfer to Indirect Expenses	56900	(760,985)	(1,074,450)	313,465	41%
Trial Advocacy Expenses	57320	1,500	1,500	-	0%
Dues Statements	58010	4,593	5,000	(407)	-9%
Annual or Other Meeting Expens	58125	17,200	28,640	(11,440)	-67%
Attendance at BOG Meetings	58150	4,075	1,960	2,115	52%
Awards	58175	9,150	11,520	(2,370)	-26%
Breakfast/Lunch/Dinner Mtg Exp	58200	5,500	7,300	(1,800)	-33%
Conference/Institute Expense	58225	-	23,145	(23,145)	100%
Executive Committee Expenses	58300	85,375	75,950	9,425	11%
Executive Comm Exp - Other	58305	37,500	36,550	950	3%
Honorarium	58315	7,300	9,500	(2,200)	-30%
Ldship/Prof Develop/Retreats	58325	71,150	89,670	(18,520)	-26%
Legislative/Lobbying	58326	2,000	1,500	500	25%
Membership & Recruiting Exp	58350	20,775	24,025	(3,250)	-16%
Newsletter/Publication Expense	58375	13,350	14,560	(1,210)	-9%
Per Member Charge	58400	287,423	272,143	15,280	5%
Reception/Forum Expense	58450	39,150	43,510	(4,360)	-11%
New Lawyer Outreach	58500	3,800	6,800	(3,000)	-79%
Scholarships/Donations/Grant	58525	127,500	143,370	(15,870)	-12%
Section Committee Expense	58550	6,200	3,000	3,200	52%
Section Special Projects	58600	12,750	14,200	(1,450)	-11%
Law School Outreach	58615	8,500	11,300	(2,800)	-33%
Mini-CLE Expense	58620	53,924	42,959	10,965	20%
Seminar Expense - Sections	58625	74,750	63,144	11,606	16%
Website Expenses	58675	17,390	8,420	8,970	52%
Seminar Scholarships	58750	5,000	6,000	(1,000)	-20%

TOTAL DIRECT EXPENSES:

4,471,248 4,431,956 39,293 1%

INDIRECT EXPENSES:

Salaries - Salaries	51110	12,388,996	13,053,765	(664,769)	-5%
Salaries - Budgeted Temporary Employees	51120	296,211	200,627	95,584	32%
Salaries - Unanticipated Temps	51121	30,497	10,000	20,497	67%
Salaries - Staff Replacement Temps	51122	67,591	-	67,591	100%
Salaries - Vacation & Comp Time Accruals	51130	39,365	-	39,365	100%
Salaries - Unanticipated Staff Adjustments	51135	40,000	50,000	(10,000)	-100%
Benefits - Employee Assistance Plan	51210	4,800	4,800	-	0%
Benefits - Employee Service Awards	51220	1,840	2,038	(198)	-11%
Benefits - FICA (Employer Portion)	51230	805,818	806,675	(858)	0%
Benefits - L&I Insurance	51240	49,414	62,000	(12,586)	-25%
Benefits - WA State Family Medical Leave (ER Poi	51245	17,337	18,000	(663)	-4%
Benefits - Medical (Employer Portion)	51250	1,603,294	1,701,927	(98,633)	-6%
Benefits - Parking Benefits	51260	-	-	-	100%
Benefits - Retirement (Employer Portion)	51270	1,233,481	1,356,286	(122,805)	-10%
Benefits - Transportation Allowance	51280	47,733	65,843	(18,110)	-38%
Benefits - Unemployment Insurance	51290	70,000	65,206	4,794	7%
Benefits - Staff Contributions to Benefit	51295	-	-	-	100%
Workplace Benefits	51310	45,000	45,980	(980)	-2%
Staff Development-General	51315	-	-	-	100%
Human Resources Pooled Exp	51340	99,058	77,100	21,958	22%
Meeting Support Expenses	51405	5,000	10,000	(5,000)	-100%

Rent	51410	2,029,301	2,131,247	(101,946)	-5%
Personal Prop Taxes-WSBA	51420	6,466	6,650	(184)	-3%
Furniture, Maint, LH Imp	51430	16,719	25,300	(8,581)	-51%
Office Supplies & Equip	51440	12,741	18,000	(5,259)	-41%
Furn & Office Equip Deprec	51450	43,009	96,357	(53,348)	-124%
Computer Hardware Deprec	51470	24,114	45,354	(21,240)	-88%
Computer Software Deprec	51480	80,904	99,251	(18,347)	-23%
Insurance	51500	238,839	272,643	(33,804)	-14%
Work from Home Furniture & Equipment	51501	63,000	14,000	49,000	78%
Professional Fees-Audit	51505	40,000	50,000	(10,000)	-25%
Professional Fees- Legal	51510	250,000	250,000	0	0%
Internet Reimbursement	51515	21,600	33,600	(12,000)	-56%
Postage - General	51520	24,000	24,000	0	0%
Records Storage	51525	30,000	30,000	(0)	0%
Staff Training	51526	-	-	-	100%
Bank Fees (Indirect)	51530	48,000	51,000	(3,000)	-6%
Production Maint & Supplies	51620	16,692	15,340	1,352	8%
Computer Pooled Expenses	51710	942,450	1,074,450	(132,000)	-14%
Allowance for Open Positions	51925	(200,000)	(200,000)	-	0%
Capital Labor & Overhead	51955	(285,000)	(280,000)	5,000	2%
TOTAL INDIRECT EXPENSES:		19,959,356	21,287,440	(1,328,083)	-7%
TOTAL ALL EXPENSES:		24,430,605	25,719,395	(1,288,790)	-5%
NET INCOME (LOSS):		786,967	(553,103)	(1,340,070)	170%

FTEs

139.65

141.05

*includes \$288,914 vacant position allowance making projected reforecast salaries \$12,100,082

**\$165,076 represents additional staff adds

REVENUE

General Fund	21,531,920	21,891,872	359,952	2%
CPF Fund	828,319	730,000	(98,319)	-12%
Sections	637,652	649,695	12,043	2%
CLE	2,219,681	1,894,725	(324,956)	-15%

DIRECT EXPENSE

General Fund	2,710,263	2,649,466	60,797	2%
CPF Fund	503,767	502,300	1,467	0%
Sections	899,652	904,646	(4,994)	-1%
CLE	357,566	375,544	(17,978)	-5%

INDIRECT EXPENSE

General Fund	18,586,503	19,803,604	(1,217,101)	-7%
CPF Fund	167,313	181,910	(14,596)	-9%
Sections	-	-	-	100%
CLE	1,205,540	1,301,926	(96,386)	-8%

TOTAL EXPENSE

General Fund	21,296,766	22,453,070	(1,156,304)	-5%
CPF Fund	671,081	684,210	(13,129)	-2%
Sections	899,652	904,646	(4,994)	-1%
CLE	1,563,106	1,677,470	(114,364)	-7%

NET INCOME

General Fund	235,154	(561,198)	(796,352)	339%
CPF Fund	157,238	45,790	(111,448)	71%
Sections	(262,000)	(254,951)	7,049	3%
CLE	656,575	217,254	(439,321)	67%

(553,103)

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

LIC-Licensing Revenue

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
License Fees	16,512,089	17,053,467	541,378	3%
TOTAL REVENUE	16,512,089	17,053,467	541,378	3%
DIRECT EXPENSES:				
INDIRECT EXPENSES:				
NET INCOME (LOSS):	16,512,089	17,053,467	541,378	3%

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

ADMIN - Administration

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Interest - Investments	5,160	26,000	20,840	404%
Miscellaneous	60		(60)	-100%
Misc Over/Under Payments	2,300		(2,300)	-100%
TOTAL REVENUE	5,160	26,000	20,840	404%
DIRECT EXPENSES:				
Consulting Services	10,000	10,000	-	0%
Staff Travel/Parking	2,800	3,000	(200)	-7%
Staff Training & Conferences	350	500	150	-43%
TOTAL DIRECT EXPENSES:	13,150	13,500	(350)	-3%
INDIRECT EXPENSES:				
Salaries - Salaries	626,242	617,691	8,551	1%
Salaries - Budgeted Temporary Employees	13,838	41,000	(27,162)	-196%
Salaries - Vacation & Comp Time Accruals	1,947		1,947	100%
Indirect Allocation In - Salaries	2,203	2,952	(749)	-34%
Benefits	185,078	212,353	(27,275)	-15%
OTHER INDIRECT EXPENSE	193,433	224,508	(31,074)	-16%
TOTAL INDIRECT EXPENSES:	1,022,741	1,098,503	(75,762)	-7%
TOTAL ALL EXPENSES:	1,035,891	1,112,003	(76,112)	-7%
NET INCOME (LOSS):	(1,030,731)	(1,086,003)	(55,272)	-5%
FTEs	6.92	6.92		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

BOG - Board of Governors

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Leadership Training	26,000	20,000	6,000	23%
BOG Meetings	146,665	205,000	(58,335)	-40%
BOG Committees' Expenses	501	7,000	(6,499)	-1297%
BOG Retreat	15,042	50,000	(34,958)	-232%
BOG Conference Attendance	57,400	43,000	14,400	25%
BOG Travel & Outreach	30,000	10,000	20,000	67%
BOG Elections	26,000	26,900	(900)	-3%
Member Outreach/town Mtgs	17,772		17,772	100%
President's Dinner	10,000	10,000	-	0%
TOTAL DIRECT EXPENSES:	329,380	371,900	(42,520)	-13%
INDIRECT EXPENSES:				
Salaries - Salaries	103,894	111,674	(7,780)	-7%
Salaries - Vacation & Comp Time Accruals	370		370	100%
Indirect Allocation In - Salaries	481	597	(116)	-24%
Benefits	34,464	36,105	(1,642)	-5%
OTHER INDIRECT EXPENSE	41,476	45,421	(3,945)	-10%
TOTAL INDIRECT EXPENSES:	180,684	193,797	(13,113)	-7%
TOTAL ALL EXPENSES:	510,064	565,697	(55,633)	-11%
NET INCOME (LOSS):	(510,064)	(565,697)	(55,633)	-11%
FTEs	1.40	1.40		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

FOUND-Foundation

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Consulting Services	3,000	3,000	-	0%
Postage	300	300	-	0%
Printing & Copying	450	450	-	0%
Staff Travel/Parking	600	700	(100)	-17%
Staff Training		300	(300)	-100%
Supplies	150	150	-	0%
Special Events	-	-	-	-100%
Board of Trustees	1,590	750	840	53%
TOTAL DIRECT EXPENSES:	6,090	5,650	440	7%
INDIRECT EXPENSES:				
Salaries - Salaries	81,019	95,912	(14,893)	-18%
Salaries - Vacation & Comp Time Accrual	292		292	100%
Indirect Allocation In - Salaries	344	448	(104)	-30%
Benefits	15,111	18,295	(3,184)	-21%
OTHER INDIRECT EXPENSE	29,576	34,066	(4,490)	-15%
TOTAL INDIRECT EXPENSES:	126,340	148,720	(22,380)	-18%
TOTAL ALL EXPENSES:	132,430	154,370	(21,940)	-17%
NET INCOME (LOSS):	(132,430)	(154,370)	(21,940)	-17%
FTEs	1.00	1.05		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

OED-Office of Executive Director

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Travel/Parking	1,351	1,500	(149)	-11%
Staff Training	4,383	8,925	(4,542)	-104%
Staff Membership Dues	786	1,000	(214)	-27%
Surveys		350	(350)	-100%
Leadership Training	20,000	20,000	-	0%
Washington Leadership Institute	44,764	80,000	(35,236)	-79%
Bar Leaders Conference		12,000	(12,000)	-100%
ED Travel & Outreach	5,601	5,000	601	11%
Law Library	46	-	46	100%
TOTAL DIRECT EXPENSES:	76,932	128,775	(51,843)	-67%
INDIRECT EXPENSES:				
Salaries - Salaries	365,578	401,526	(35,948)	-10%
Salaries - Vacation & Comp Time Accrual	396		396	100%
Indirect Allocation In - Salaries	687	853	(166)	-24%
Benefits	93,186	104,265	(11,079)	-12%
OTHER INDIRECT EXPENSE	59,267	64,887	(5,620)	-9%
TOTAL INDIRECT EXPENSES:	519,115	571,531	(52,416)	-10%
TOTAL ALL EXPENSES:	596,047	700,306	(104,259)	-17%
NET INCOME (LOSS):	(596,047)	(700,306)	(104,259)	-17%
FTEs	2.00	2.00		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

VE-Volunteer Engagement

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Training	2,500	2,500	-	0%
Staff Membership Dues	350	350	-	0%
ABA Delegates	4,800	15,000	(10,200)	-213%
Volunteer Support	43,500	-	43,500	100%
TOTAL DIRECT EXPENSES:	51,150	17,850	33,300	65%
INDIRECT EXPENSES:				
Salaries - Salaries	56,768	59,159	(2,390)	-4%
Salaries - Vacation & Comp Time Accrual	211		211	100%
Indirect Allocation In - Salaries	206	256	(50)	-24%
Benefits	18,937	19,657	(720)	-4%
OTHER INDIRECT EXPENSE	17,675	19,466	(1,791)	-10%
TOTAL INDIRECT EXPENSES:	93,798	98,538	(4,740)	-5%
TOTAL ALL EXPENSES:	144,948	116,388	28,560	20%
NET INCOME (LOSS):	(144,948)	(116,388)	28,560	20%
FTEs	0.60	0.60		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

SC-Service Center

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Training & Conferences	2,100	2,100	-	0%
Translation Services	8,500	8,200	(300)	4%
TOTAL DIRECT EXPENSES:	10,600	10,300	300	3%
INDIRECT EXPENSES:				
Salaries - Salaries	353,954	381,255	(27,301)	-8%
Salaries - Vacation & Comp Time Accrual	1,255		1,255	100%
Indirect Allocation In - Salaries	1,962	2,435	(473)	-24%
Benefits	135,691	144,471	(8,779)	-6%
OTHER INDIRECT EXPENSE	169,061	185,252	(16,191)	-10%
TOTAL INDIRECT EXPENSES:	661,923	713,413	(51,490)	-8%
TOTAL ALL EXPENSES:	672,523	723,713	(51,190)	-8%
NET INCOME (LOSS):	(672,523)	(723,713)	(51,190)	-8%
FTEs	5.71	5.71		

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

TECH-Technology

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Consulting Services	110,000	110,000	-	0%
Staff Travel/Parking	2,000	2,000	-	0%
Staff Training & Conferences	10,000	10,000	-	0%
Staff Membership Dues	450	450	-	0%
Telephone	85,000	95,000	(10,000)	-12%
Computer Hardware	65,000	65,000	-	0%
Computer Software	200,000	310,000	(110,000)	-55%
Hardware Service & Warranties	55,000	60,000	(5,000)	-9%
Software Maint & Licensing	380,000	380,000	-	0%
Telephone Hardware & Maint	-	-	-	-100%
Computer Supplies	5,000	2,000	3,000	60%
Third Party Services	30,000	40,000	(10,000)	-33%
Transfer to Indirect Expenses	(935,950)	(1,074,450)	(138,500)	-15%
TOTAL DIRECT EXPENSES:	6,500	-	6,500	1
	6,500	-		
INDIRECT EXPENSES:				
Salaries - Salaries	1,251,020	1,418,872	(167,851)	-13%
Salaries - Budgeted Temporary Employees	132,100	10,000	122,100	92%
Salaries - Staff Replacement Temps	30,250		30,250	100%
Salaries - Vacation & Comp Time Accrual	4,477		4,477	100%
Indirect Allocation In - Salaries	4,334	5,545	(1,211)	-28%
Benefits	386,935	439,894	(52,959)	-14%
Capital Labor & Overhead	(285,000)	(280,000)	(5,000)	-2%
OTHER INDIRECT EXPENSE	248,000	421,764		
TOTAL INDIRECT EXPENSES:	1,772,117	2,016,075	(243,958)	-14%
TOTAL ALL EXPENSES:	1,886,393	2,016,075	(129,682)	-7%
NET INCOME (LOSS):	(1,886,393)	(2,016,075)	(129,682)	-7%
FTEs	13.00	13.00		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

HR-Human Resources

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)		
REVENUE:						
DIRECT EXPENSES:						
Consulting Services	15,000	2,000	13,000	87%		
Staff Travel/Parking	1,000	700	300	30%		
Staff Membership Dues	1,000	800	200	20%		
Subscriptions	2,500	500	2,000	80%		
Conference Calls	20		20	100%		
Organizational Training	20,000	15,000	5,000	25%		
Recruiting and Advertising	5,000	6,600	(1,600)	-32%		
Payroll Processing	52,538	50,000	2,538	5%		
Salary Surveys	2,000	1,500	500	25%		
Transfer to Indirect Expense	(99,058)	(77,100)	(21,958)	22%		
INDIRECT EXPENSES:						
Salaries - Salaries	274,933	301,508	(26,575)	-10%		
Salaries - Staff Replacement Temps			-	-100%		
Salaries - Vacation & Comp Time Accrual	1,005	-	1,005	100%		
Indirect Allocation In - Salaries	1,031	1,280	(249)	-24%		
Benefits	98,910	96,043	2,867	3%		
OTHER INDIRECT EXPENSE	84,067	97,590	(13,523)	-16%		
TOTAL INDIRECT EXPENSES:	459,945	496,420	(36,475)	-8%		
TOTAL ALL EXPENSES:	459,945	496,420	(36,475)	-8%		
NET INCOME (LOSS):	(459,945)	(496,420)	(36,475)	-8%		
FTEs	3.00	3.00				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Allowance for Open Positions</td> <td style="text-align: right;">(200,000)</td> </tr> </table>					Allowance for Open Positions	(200,000)
Allowance for Open Positions	(200,000)					
NET INCOME (LOSS):		(296,419.90)				

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

OGC-Office of General Counsel

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Copy Fees			-	-100%
Records Request Fees	3	963	960	30471%
TOTAL REVENUE	3	963	960	30471%
DIRECT EXPENSES:				
Staff Travel/Parking	741	500	241	32%
Staff Training & Conferences	5,495	6,400	(905)	-16%
Staff Membership Dues	254	1,150	(896)	-352%
Litigation Expenses	200	200	-	0%
Online Legal Research	10,400		10,400	100%
Law Library	2,731		2,731	100%
Court Rules Committee	100	1,000	(900)	-900%
Wills		2,000	(2,000)	-100%
Custodianship	8,150	8,150	0	0%
TOTAL DIRECT EXPENSES:	28,071	19,400	8,671	31%
INDIRECT EXPENSES:				
Salaries - Salaries	598,187	654,203	(56,016)	-9%
Salaries - Vacation & Comp Time Accrual	1,729		1,729	100%
Indirect Allocation In - Salaries	1,981	2,634		
Benefits	175,968	188,816	(12,848)	-7%
OTHER INDIRECT EXPENSE	173,376	200,175	(26,799)	-15%
TOTAL INDIRECT EXPENSES:	951,241	1,045,828	(94,587)	-10%
TOTAL ALL EXPENSES:	979,313	1,065,228	(85,915)	-9%
NET INCOME (LOSS):	(979,310)	(1,064,265)	(84,956)	-9%
FTEs	5.77	6.17		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

OGCDB-Office of General Counsel Disciplinary Board

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Training & Conferences	1,000		(1,000)	100%
Staff Membership Dues	100	100	-	0%
Law Library	912		912	100%
Disciplinary Board Expenses	4,118	4,000	118	3%
Chief Hearing Officer	33,000	30,000	3,000	9%
Hearing Officer Expenses	33,814	17,500	16,314	48%
Hearing Officer Training	647	400	247	38%
Outside Counsel	55,000	60,000	(5,000)	-9%
TOTAL DIRECT EXPENSES:	128,591	112,000	16,591	13%
INDIRECT EXPENSES:				
Salaries - Salaries	107,542	133,193	(25,650)	-24%
Salaries - Vacation & Comp Time Accrual	322		322	100%
Indirect Allocation In - Salaries	447	597	(150)	-34%
Benefits	33,105	40,026	(6,921)	-21%
OTHER INDIRECT EXPENSE	38,530	45,421	(6,891)	-18%
TOTAL INDIRECT EXPENSES:	179,945	219,236	(39,291)	-22%
TOTAL ALL EXPENSES:	308,536	331,236	(22,700)	-7%
NET INCOME (LOSS):	(308,536)	(331,236)	(22,700)	-7%
FTEs	1.30	1.40		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

PLB-Practice Law Board

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Practice of Law Board	12,000	12,000	-	0%
TOTAL DIRECT EXPENSES:	12,000	12,000	-	0%
INDIRECT EXPENSES:				
Salaries - Salaries	43,201	35,773	7,429	17%
Vacation & Comp Time Accrual	70		70	100%
Indirect Allocation In - Salaries	137	192	(54)	-40%
Benefits	11,371	13,465	(2,094)	-18%
OTHER INDIRECT EXPENSE	12,482	14,600	(2,119)	-17%
TOTAL INDIRECT EXPENSES:	67,261	64,030	3,232	5%
TOTAL ALL EXPENSES:	79,261	76,030	3,232	4%
NET INCOME (LOSS):	(79,261)	(76,030)	3,232	4%
FTEs	0.40	0.45		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

CPF-Client Protection Fund

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Interest - Investments	5,816		(5,816)	-100%
CPF Restitution	30,000	40,000	10,000	33%
CPF Member Assessments	792,503	690,000	(102,503)	-13%
TOTAL REVENUE	828,319	730,000	(98,319)	-12%
DIRECT EXPENSES:				
Bank Fees	2,067	2,100	(33)	-2%
Staff Membership Dues	200	200	-	0%
Gifts to injured Clients	500,000	500,000	-	0%
CPF Board	1,500		1,500	100%
TOTAL DIRECT EXPENSES:	503,767	502,300	1,467	0%
INDIRECT EXPENSES:				
Salaries	95,800	104,797	(8,997)	-9%
Benefits	35,058	37,207	(2,150)	-6%
OTHER INDIRECT EXPENSE	36,456	39,905	(3,449)	-9%
TOTAL INDIRECT EXPENSES:	167,313	181,910	(14,596)	-9%
TOTAL ALL EXPENSES:	671,081	684,210	(13,129)	-2%
NET INCOME (LOSS):	157,238	45,790	(111,448)	71%
FTEs	1.23	1.23		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

BN-Bar News

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Royalties	2,500		(2,500)	-100%
BNews Display Advertising	400,000	400,000	-	0%
BNews Subscript/Single Issues	200	200	-	0%
BNews Classified Advertising	2,500	2,500	-	0%
BNews Gen Announcements	14,000	-	(14,000)	-100%
BNews Prof Announcements	22,500	-	(22,500)	-100%
Job Target Advertising	180,000	200,000	20,000	11%
TOTAL REVENUE	621,700	602,700	(19,000)	-3%
DIRECT EXPENSES:				
Postage	100,000	110,000	(10,000)	-10%
Printing & Copying	260,000	250,000	10,000	4%
Staff Training & Conferences	350	2,000	(1,650)	-471%
Staff Membership Dues	135	135	-	0%
Subscriptions	185	225	(40)	-22%
Digital/Online Development	16,200	1,000	15,200	94%
Graphics/Artwork	200	100	100	50%
Outside Sales Expense	1,730	-	1,730	100%
TOTAL DIRECT EXPENSES:	378,800	363,460	15,340	4%
INDIRECT EXPENSES:				
Salaries - Salaries	200,924	208,445	(7,521)	-4%
Salaries - Vacation & Comp Time Accrual	710		710	100%
Indirect Allocation In - Salaries	777	951	(175)	-22%
Benefits	53,718	54,103	(385)	-1%
OTHER INDIRECT EXPENSE	71,093	72,349	(1,256)	-2%
TOTAL INDIRECT EXPENSES:	327,222	335,848	(8,626)	-3%
TOTAL ALL EXPENSES:	706,022	699,308	6,714	1%
NET INCOME (LOSS):	(84,322)	(96,608)	(12,286)	-15%
FTEs	2.26	2.23		

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

COMM-Communication Strategies

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Sponsorships	1,000	1,000	-	0%
WSBA Logo Merchandise Sales	113	2,500	2,387	2108%
50 Year Member Tribute Lunch	-	-	-	100%
TOTAL REVENUE	1,113	3,500	2,387	214%
DIRECT EXPENSES:				
Staff Travel/Parking	3,395	3,395	-	0%
Staff Training & Conferences		7,500	(7,500)	-100%
Staff Membership Dues	1,028	1,120	(92)	-9%
Subscriptions	3,635	4,000	(365)	-10%
Digital/Online Development	409		409	100%
Telephone	1,056		1,056	100%
Conference Calls	101		101	100%
Miscellaneous	-	-	-	-100%
APEX Award Expenses	43,416	47,000	(3,584)	-8%
50 Year Member Tribute Lunch	23,007	20,000	3,007	13%
Communications Outreach	10,680	15,000	(4,320)	-40%
Bar Outreach	11,681	18,000	6,319	-54%
TOTAL DIRECT EXPENSES:	98,408	116,015	(17,607)	-18%
INDIRECT EXPENSES:				
Salaries - Salaries	353,355	385,394	(32,039)	-9%
Salaries - Vacation & Comp Time Accrual	1,340		1,340	100%
Indirect Allocation In - Salaries	1,777	2,218	(441)	-25%
Benefits	115,908	126,285	(10,377)	-9%
OTHER INDIRECT EXPENSE	153,013	168,706	(15,693)	-10%
TOTAL INDIRECT EXPENSES:	625,393	682,603	(57,210)	-9%
TOTAL ALL EXPENSES:	723,801	798,618	(74,817)	-10%
NET INCOME (LOSS):	(722,688)	(795,118)	(72,430)	-10%
FTEs	5.17	5.20		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

COMM FTE-Dept headcount allocation

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
INDIRECT EXPENSES:				
Salaries	154,951	167,787	(12,836)	-8%
Vacation & Comp Time Accrual			-	-100%
Indirect Allocation In - Salaries	344	427	(83)	-24%
Benefits	40,656	44,241	(3,584)	-9%
OTHER INDIRECT EXPENSE	29,575	32,443	(2,868)	-10%
TOTAL INDIRECT EXPENSES:	225,526	244,897	(19,371)	-9%
TOTAL ALL EXPENSES:	225,526	244,897	(19,371)	-9%
NET INCOME (LOSS):	(225,526)	(244,897)	(19,371)	-9%
FTEs	1.00	1.00		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

DESK-Deskbooks

	FY22 Reforecast	FY23 Budget v2	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Shipping & Handling	-	-	-	-100%
Deskbook Sales	82,000	150,000	68,000	83%
Section Publication Sales	6,000	6,000	-	0%
Lexis/Nexis Royalties	31,600	35,000	3,400	11%
Casemaker Royalties	45,000	50,000	5,000	11%
TOTAL REVENUE	164,600	241,000	76,400	46%
DIRECT EXPENSES:				
Staff Training & Conferences	350	1,000	(650)	-186%
Staff Membership Dues	220	225	(5)	-2%
Cost of Sales - Deskbooks	64,000	65,000	(1,000)	-2%
Cost of Sales - Section Public	1,560	1,500	60	4%
Obsolete Inventory	-	-	-	-100%
Splits to Sections	500	300	200	40%
Deskbook Royalties	200	300	(100)	-50%
Online Legal Research	1,895	-	1,895	100%
TOTAL DIRECT EXPENSES:	68,725	68,325	400	1%
INDIRECT EXPENSES:				
Salaries - Salaries	126,028	131,647	(5,619)	-4%
Salaries - Vacation & Comp Time Accrual	420		420	100%
Indirect Allocation In - Salaries	515	640	(124)	-24%
Benefits	40,014	41,948	(1,934)	-5%
OTHER INDIRECT EXPENSE	44,421	48,665	(4,243)	-10%
TOTAL INDIRECT EXPENSES:	211,400	222,900	(11,500)	-5%
TOTAL ALL EXPENSES:	280,125	291,225	(11,100)	-4%
NET INCOME (LOSS):	(115,525)	(50,225)	65,300	57%
FTEs	1.50	1.50		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

LEG-Legislative

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Travel/Parking	3,133	3,133	0	0%
Staff Training & Conferences	2,000	2,400	(400)	-20%
Staff Membership Dues	450	450	-	0%
Subscriptions	2,000	2,000	-	0%
Jud Recommend Committee	4,500	2,250	2,250	50%
Contract Lobbyist	10,000	15,000	(5,000)	-50%
Legislative Committee	2,500	1,250	1,250	50%
BOG Legislative Committee	300	300	-	0%
TOTAL DIRECT EXPENSES:	24,883	26,783	(1,900)	-8%
INDIRECT EXPENSES:				
Salaries	132,334	146,591	(14,257)	-11%
Vacation & Comp Time Accrual	513		513	100%
Indirect Allocation In - Salaries	584	725	(141)	-24%
Benefits	44,484	42,758	1,726	4%
OTHER INDIRECT EXPENSE	50,313	55,154	(4,841)	-10%
TOTAL INDIRECT EXPENSES:	228,227	245,227	(17,000)	-7%
TOTAL ALL EXPENSES:	253,110	272,010	(18,900)	-7%
NET INCOME (LOSS):	(253,110)	(272,010)	(18,900)	-7%
FTEs	1.70	1.70		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

PUB-Publication and Design Services

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Training		350	(350)	-100%
Subscriptions	200	162	38	19%
Image Library	4,100	4,100	-	0%
TOTAL DIRECT EXPENSES:	4,300	4,612	(312)	-7%
INDIRECT EXPENSES:				
Salaries - Salaries	63,530	71,763	(8,233)	-13%
Salaries - Vacation & Comp Time Accrual	212		212	100%
Indirect Allocation In - Salaries	306	380	(74)	-24%
Benefits	18,693	19,491	(798)	-4%
OTHER INDIRECT EXPENSE	26,300	28,875	(2,575)	-10%
TOTAL INDIRECT EXPENSES:	109,040	120,508	(11,468)	-11%
TOTAL ALL EXPENSES:	113,340	125,120	(11,780)	-10%
NET INCOME (LOSS):	(113,340)	(125,120)	(11,780)	-10%
FTEs	0.89	0.89		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

ATJ-Access to Justice

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Travel/Parking	2,700	3,000	(300)	-11%
Staff Training & Conferences	2,875	1,675	1,200	42%
Surveys	100	100	-	0%
ATJ Board Retreat	2,000	2,000	-	0%
Leadership Training	2,000	2,000	-	0%
ATJ Board Expense	24,000	78,400	(54,400)	-227%
Public Defense	6,000	4,000	2,000	33%
Conference/Institute Expense		23,145	(23,145)	-100%
Reception/Forum Expense	9,500	7,500	2,000	21%
TOTAL DIRECT EXPENSES:	49,175	121,820	(72,645)	-148%
INDIRECT EXPENSES:				
Salaries - Salaries	82,782	137,440	(54,658)	-66%
Salaries - Vacation & Comp Time Accrual	323		323	100%
Indirect Allocation In - Salaries	407	699	(293)	-72%
Benefits	32,843	48,192	(15,349)	-47%
OTHER INDIRECT EXPENSE	35,839	53,207	(17,368)	-48%
TOTAL INDIRECT EXPENSES:	152,194	239,538	(87,344)	-57%
TOTAL ALL EXPENSES:	201,369	361,358	(159,989)	-79%
NET INCOME (LOSS):	(201,369)	(361,358)	(159,989)	-79%
FTEs	1.30	1.64		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

DIV-Diversity

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Donations & Grants	135,000	135,000	-	0%
TOTAL REVENUE	135,000	135,000	-	0%
DIRECT EXPENSES:				
Consulting Services	71,175	54,625	16,550	-23%
Staff Travel/Parking	4,000	2,000	2,000	50%
Staff Training & Conferences	5,400	5,000	400	7%
Staff Membership Dues	45	360	(315)	-700%
Surveys	50,100	16,500	33,600	67%
Committee for Diversity	6,000	3,800	2,200	37%
Diversity Events & Projects	18,000	39,250	(21,250)	-118%
TOTAL DIRECT EXPENSES:	154,720	121,535	33,185	21%
INDIRECT EXPENSES:				
Salaries - Salaries	157,400	221,560	(64,160)	-41%
Salaries - Vacation & Comp Time Accrual	610		610	100%
Indirect Allocation In - Salaries	771	1,147	(376)	-49%
Benefits	51,456	67,741	(16,286)	-32%
OTHER INDIRECT EXPENSE	67,463	87,273	(19,809)	-29%
TOTAL INDIRECT EXPENSES:	277,700	377,721	(100,021)	-36%
TOTAL ALL EXPENSES:	432,420	499,256	(66,836)	-15%
NET INCOME (LOSS):	(297,420)	(364,256)	(66,836)	-22%
FTEs	2.40	2.69		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

PSP-Public Service Programs

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Donations & Grants	130,000	130,000	-	0%
TOTAL REVENUE	130,000	130,000	-	0%
DIRECT EXPENSES:				
Donations/Sponsorships/Grants	250,280	260,828	(10,548)	4%
Staff Travel/Parking	2,700	1,500	1,200	44%
Staff Training & Conferences	1,200	1,000	200	17%
Surveys	100	100	-	0%
Pro Bono& Legal Aid Committee	2,000	1,500	500	25%
Pro Bono CertificateS	2,000	2,000	-	0%
TOTAL DIRECT EXPENSES:	258,280	266,928	(8,648)	-3%
INDIRECT EXPENSES:				
Salaries - Salaries	72,910	127,897	(54,987)	-75%
Salaries - Vacation & Comp Time Accrual	274		274	100%
Indirect Allocation In - Salaries	407	691	(284)	-70%
Benefits	28,645	40,609	(11,964)	-42%
OTHER INDIRECT EXPENSE	35,839	52,558	(16,719)	-47%
TOTAL INDIRECT EXPENSES:	138,075	221,756	(83,681)	-61%
TOTAL ALL EXPENSES:	396,355	488,684	(92,329)	-23%
NET INCOME (LOSS):	(266,355)	(358,684)	(92,329)	-35%
FTEs	1.30	1.62		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

ADV FTE-Dept headcount allocation

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Conferences & Training	4,267	8,100	3,833	-90%
TOTAL DIRECT EXPENSES:	4,267	8,100	(3,833)	-90%
INDIRECT EXPENSES:				
Salaries - Salaries	223,143	232,975	(9,832)	-4%
Salaries - Vacation & Comp Time Accrual	361		361	100%
Indirect Allocation In - Salaries	651	802	(151)	-23%
Benefits	61,974	62,511	(537)	-1%
OTHER INDIRECT EXPENSE	56,099	60,994	(4,895)	-9%
TOTAL INDIRECT EXPENSES:	342,229	357,281	(15,053)	-4%
TOTAL ALL EXPENSES:	346,495	365,381	(18,886)	-5%
NET INCOME (LOSS):	(346,495)	(365,381)	(18,886)	-5%
FTEs	1.90	1.88		

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

CLEP-CLE-Products

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Royalties			-	-100%
Shipping & Handling	81	100	19	23%
Coursebook Sales	5,717	7,000	1,283	22%
MP3 Sales	179,620	-	(179,620)	-100%
Digital Video Sales	1,074,663	910,000	(164,663)	-15%
TOTAL REVENUE	1,260,081	917,100	(342,981)	-27%
DIRECT EXPENSES:				
Staff Training & Conferences	200	300	100	-50%
Staff Membership Dues	197	200	(3)	-2%
Disability AccommodationS	667	2,000	(1,333)	-200%
Cost of Sales - Coursebooks	1,054	690	364	35%
A/V Develop Costs (Recording)	2,000	1,250	750	38%
CLE-Equip-Depreciation	1,312	1,309	3	0%
Online Product Hosting Expenses	54,000	53,000	1,000	2%
Postage & Delivry-Coursebooks	58		58	100%
TOTAL DIRECT EXPENSES:	59,487	58,749	738	1%
INDIRECT EXPENSES:				
Salaries - Salaries	86,662	93,213	(6,552)	-8%
Salaries - Vacation & Comp Time Accrual	321		321	100%
Indirect Allocation In - Salaries	446	556	(110)	-25%
Benefits	33,620	36,718	(3,098)	-9%
OTHER INDIRECT EXPENSE	38,487	42,274	(3,787)	-10%
TOTAL INDIRECT EXPENSES:	159,536	172,761	(13,225)	-8%
TOTAL ALL EXPENSES:	219,023	231,510	(12,487)	-6%
NET INCOME (LOSS):	1,041,058	685,590	(355,468)	-34%
FTEs	1.30	1.30		

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

CLES-CLE-Seminars

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Seminar Registrations	790,000	850,000	60,000	8%
Seminar Revenue-Other	5,000	20,000	15,000	300%
Seminar Splits w/CLE		(133,375)	(133,375)	-100%
TOTAL REVENUE	795,000	736,625	(58,375)	-7%
DIRECT EXPENSES:				
Staff Travel/Parking	10,096	15,000	(4,904)	-49%
Staff Training & Conferences	467	2,370	(1,903)	-408%
Staff Membership Dues	274	1,500	(1,226)	-447%
Disability Accommodations	667	2,000	(1,333)	-200%
Coursebook Production		1,000	(1,000)	-100%
Postage - Fliers/Catalogs	-	5,000	(5,000)	-100%
Accreditation Fees	3,000	3,000	-	0%
Seminar Brochures	-	20,000	(20,000)	-100%
Facilities	83,200	165,200	(82,000)	-99%
Speakers & Program Develop	15,000	32,000	(17,000)	-113%
Splits to Sections	115,000	-	115,000	100%
Honoraria	1,500	1,200	300	20%
CLE Seminar Committee	150	200	(50)	-33%
TOTAL DIRECT EXPENSES:	229,354	248,470	(19,116)	-8%
INDIRECT EXPENSES:				
Salaries - Salaries	443,475	499,739	(56,264)	-13%
Staff Replacement Temps Salaries	20,913		20,913	100%
Vacation & Comp Time Accrual	1,720		1,720	100%
Indirect Allocation In - Salaries	2,254	2,913	(659)	-29%
Benefits	169,854	182,025	(12,171)	-7%
OTHER INDIRECT EXPENSE	196,388	221,588	(25,199)	-13%
TOTAL INDIRECT EXPENSES:	834,604	906,265	(71,660)	-9%
TOTAL ALL EXPENSES:	1,063,958	1,154,735	(90,777)	-9%
NET INCOME (LOSS):	(268,958)	(418,110)	(149,152)	-55%
FTEs	6.82	6.83		

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

MWP-Member Wellness Program

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Diversion	7,292	7,500	208	3%
TOTAL REVENUE	7,292	7,500	208	3%
DIRECT EXPENSES:				
Staff Training	165	300	135	-82%
Staff Membership Dues	333	500	167	-50%
Subscriptions	300	1,200	900	-300%
WSBA Connects	8,777		(8,777)	100%
Prof Liab Insurance	4,467		(4,467)	100%
TOTAL DIRECT EXPENSES:	14,542	2,800	11,742	81%
INDIRECT EXPENSES:				
Salaries - Salaries	108,643	133,043	(24,400)	-22%
Salaries - Vacation & Comp Time Accrual	445		445	100%
Indirect Allocation In - Salaries	418	629	(212)	-51%
Benefits	47,287	55,246	(7,959)	-17%
OTHER INDIRECT EXPENSE	37,399	47,854	(10,455)	-28%
TOTAL INDIRECT EXPENSES:	194,191	236,772	(42,581)	-22%
TOTAL ALL EXPENSES:	208,733	239,572	(30,839)	-15%
NET INCOME (LOSS):	(201,441)	(232,072)	(30,631)	-15%
FTEs	1.48	1.48		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

PMA-Practice Management Assistance

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Royalties	40,000	50,000	10,000	25%
TOTAL REVENUE	40,000	50,000	10,000	25%
DIRECT EXPENSES:				
Staff Training		250	250	100%
Staff Membership Dues	167	150	(17)	10%
Subscriptions	167	-	(167)	100%
Casemaker/FastCase	80,000	73,000	(7,000)	9%
TOTAL DIRECT EXPENSES:	80,333	73,400	6,933	9%
INDIRECT EXPENSES:				
Salaries	-	80,135	(80,135)	-100%
Benefits	-	23,499	(23,499)	-100%
OTHER INDIRECT EXPENSE	-	29,508	(29,508)	-100%
TOTAL INDIRECT EXPENSES:	-	133,143	(133,143)	-100%
TOTAL ALL EXPENSES:	80,333	206,543	(126,210)	-157%
NET INCOME (LOSS):	(40,333)	(156,543)	(116,210)	-288%
FTEs		0.95		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

PRP-Professional Responsibility Program

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Travel/Parking	2,333	750	1,583	68%
Staff Membership Dues	161	500	(339)	-211%
Law Library	610	-	610	100%
CPE Committee	3,723	1,000	2,723	73%
TOTAL DIRECT EXPENSES:	6,827	2,250	4,577	67%
INDIRECT EXPENSES:				
Salaries - Salaries	170,521	91,358	79,164	46%
Salaries - Vacation & Comp Time Accrual	600		600	100%
Indirect Allocation In - Salaries	483	309	174	36%
Benefits	58,822	37,219	21,602	37%
OTHER INDIRECT EXPENSE	43,211	23,521	19,690	46%
TOTAL INDIRECT EXPENSES:	273,637	152,407	121,230	44%
TOTAL ALL EXPENSES:	280,465	154,657	125,808	45%
NET INCOME (LOSS):	(280,465)	(154,657)	125,808	45%
FTEs	1.41	1.10		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

MSE-Member Services and Engagement

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Royalties	20,000	10,800	(9,200)	-46%
Sponsorships		1,000	1,000	100%
Seminar Registrations		-	-	-100%
TOTAL REVENUE	20,000	11,800	(8,200)	-41%
DIRECT EXPENSES:				
Printing & Copying		1,200	(1,200)	100%
YLL Section Program	1,500	1,500	-	0%
CLE Comps	-	1,000	(1,000)	-100%
Staff Travel/Parking	1,000	1,700	(700)	-70%
Staff Training & Conferences	400	250	150	38%
Staff Membership Dues	850	850	-	0%
Library Materials/Resources	2,000	4,000	(2,000)	-100%
New Lawyer Outreach Events	1,500	1,500	-	0%
New Lawyers Committee	7,500	12,000	(4,500)	-60%
Open Sections Night		3,500	(3,500)	-100%
Small Town & Rural Committee	2,000	3,000	(1,000)	-50%
Reception/Forum Expense	1,500	3,000	(1,500)	-100%
New Lawyer Outreach		1,000	(1,000)	-100%
Scholarships/Donations/Grant	5,000	5,000	-	0%
TOTAL DIRECT EXPENSES:	23,250	39,500	(16,250)	-70%
INDIRECT EXPENSES:				
Salaries - Salaries	232,956	164,453	68,503	29%
Salaries - Vacation & Comp Time Accrual	866		866	100%
Indirect Allocation In - Salaries	1,188	1,069	119	10%
Benefits	79,024	59,907	19,118	24%
OTHER INDIRECT EXPENSE	102,285	81,303	20,982	21%
TOTAL INDIRECT EXPENSES:	416,320	306,732	109,588	26%
TOTAL ALL EXPENSES:	439,570	346,232	93,338	21%
NET INCOME (LOSS):	(419,570)	(334,432)	85,138	20%
FTEs	3.46	2.51		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

MINI-Mini CLE

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
INDIRECT EXPENSES:				
Salaries - Salaries	59,199	64,235	(5,036)	-9%
Salaries - Vacation & Comp Time Accrual	231		231	100%
Indirect Allocation In - Salaries	313	392	(80)	-25%
Benefits	20,010	19,399	610	3%
OTHER INDIRECT EXPENSE	26,959	29,848	(2,889)	-11%
TOTAL INDIRECT EXPENSES:	106,712	113,875	(7,163)	-7%
TOTAL ALL EXPENSES:	106,712	113,875	(7,163)	-7%
NET INCOME (LOSS):	(106,712)	(113,875)	(7,163)	-7%
FTEs	0.91	0.92		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

NME-New Member Education

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
NMP Product Sales	60,000	65,000	5,000	8%
Seminar Registrations	16,500	8,000	(8,500)	-52%
Trial Advocacy Program	15,000	12,000	(3,000)	-20%
TOTAL REVENUE	91,500	85,000	(6,500)	-7%
DIRECT EXPENSES:				
Speakers & Program Development	500	100	400	80%
Trial Advocacy Expenses	1,500	1,500	-	0%
TOTAL DIRECT EXPENSES:	2,000	1,600	400	20%
INDIRECT EXPENSES:				
Salaries - Salaries	50,375	53,222	(2,847)	-6%
Salaries - Vacation & Comp Time Accrual	196		196	100%
Indirect Allocation In - Salaries	268	333	(65)	-24%
Benefits	16,076	16,428	(351)	-2%
OTHER INDIRECT EXPENSE	23,141	25,306	(2,165)	-9%
TOTAL INDIRECT EXPENSES:	90,056	95,288	(5,232)	-6%
TOTAL ALL EXPENSES:	92,056	96,888	(4,832)	-5%
NET INCOME (LOSS):	(556)	(11,888)	(11,332)	-2038%
FTEs	0.78	0.78		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

LLB-Legal Lunchbox

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Sponsorships	9,000	9,000	-	0%
MP3 Sales	8,000	-	(8,000)	-100%
Digital Video Sales	25,000	14,000	(11,000)	-44%
TOTAL REVENUE	42,000	23,000	(19,000)	-45%
DIRECT EXPENSES:				
Speakers & Program Develop	100	1,500	(1,400)	-1400%
TOTAL DIRECT EXPENSES:	100	1,500	(1,400)	-1400%
INDIRECT EXPENSES:				
Salaries	26,359	27,897	(1,538)	-6%
Benefits	9,207	9,216	(10)	0%
OTHER INDIRECT EXPENSE	12,571	13,821	(1,250)	-10%
TOTAL INDIRECT EXPENSES:	48,136	50,934	(2,798)	-6%
TOTAL ALL EXPENSES:	48,236	52,434	(4,198)	-9%
NET INCOME (LOSS):	(6,236)	(29,434)	(23,198)	-372%
FTEs	0.43	0.43		

Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison

SECT-Sections Administration

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Reimbursements From Sections	284,000	290,543	6,543	2%
TOTAL REVENUE	284,000	290,543	6,543	2%
DIRECT EXPENSES:				
Staff Travel/Parking	1,000	750	250	25%
Staff Training & Conferences	200	500	(300)	-150%
Staff Membership Dues	250	250	-	0%
Subscriptions	350	350	-	0%
Conference Calls	-	-	-	-100%
Section/Committee Chair Mtgs	500	1,000	(500)	-100%
Dues Statements	4,593	5,000	(407)	-9%
TOTAL DIRECT EXPENSES:	6,893	7,850	(957)	-14%
INDIRECT EXPENSES:				
Salaries - Salaries	143,750	148,480	(4,730)	-3%
Staff Replacement Temps Salaries			-	-100%
Vacation & Comp Time Accrual	544		544	100%
Indirect Allocation In - Salaries	887	1,100	(214)	-24%
Benefits	60,412	63,100	(2,688)	-4%
OTHER INDIRECT EXPENSE	76,400	83,704	(7,304)	-10%
TOTAL INDIRECT EXPENSES:	281,993	296,384	(14,391)	-5%
TOTAL ALL EXPENSES:	288,886	304,234	(15,348)	-5%
NET INCOME (LOSS):	(4,886)	(13,691)	(8,805)	180%
FTEs	2.58	2.58		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

DISC-Discipline

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Copy Fees	36		(36)	-100%
Audit Revenue	1,000	1,000	-	0%
Recovery of Discipline Costs	100,000	100,000	-	0%
Discipline History Summary	17,000	18,000	1,000	6%
Practice Monitor Fees	4,000	-	(4,000)	-100%
TOTAL REVENUE	122,036	119,000	(3,036)	-2%

DIRECT EXPENSES:

Depreciation		45,835	(45,835)	
Publications Production	181	200	(19)	-11%
Staff Travel/Parking	20,000	20,000	-	0%
Staff Training & Conferences	38,972	33,295	5,677	15%
Staff Membership Dues	8,205	7,610	595	7%
Telephone	2,359	2,359	-	0%
Court Reporters	45,000	60,000	(15,000)	-33%
Outside Counsel Expenses	1,500	1,500	-	0%
Litigation Expenses	25,000	25,000	-	0%
Disability Expenses	9,000	9,000	-	0%
Online Legal Research	55,201	-	55,201	100%
Law Library	3,606	-	3,606	100%
Translation Services	900	1,200	(300)	-33%
Practice Monitor Expenses	4,000	1,000	(3,000)	75%
TOTAL DIRECT EXPENSES:	213,924	206,999	6,925	3%

INDIRECT EXPENSES:

Salaries - Salaries	3,449,352	3,714,591	(265,240)	-8%
Salaries - Budgeted Temporary Employees	68,693	34,067	34,626	50%
Unanticipated Temps	23,830		23,830	100%
Salaries - Vacation & Comp Time Accrual	10,951		10,951	100%
Indirect Allocation In - Salaries	12,493	16,122	(3,629)	-29%
Benefits	1,022,297	1,066,164	(43,867)	-4%
OTHER INDIRECT EXPENSE	1,078,046	1,226,360	(148,314)	-14%
TOTAL INDIRECT EXPENSES:	5,665,662	6,057,305	(391,643)	-7%

TOTAL ALL EXPENSES:	5,879,586	6,264,304	(384,718)	-7%
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NET INCOME (LOSS):	(5,757,549)	(6,145,304)	(387,755)	-7%
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FTEs	37.00	37.80		
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**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

ADMISS-Admissions

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Exam Software Revenue	-	27,000	27,000	100%
Bar Exam Fees	1,172,120	1,213,000	40,880	3%
Bar Exam Late Fees	40,256	40,000	(256)	-1%
House Counsel Application Fees	39,488	54,000	14,512	37%
Rule 9/Legal intern Fees	11,242	12,000	758	7%
Foreign Law Consultant Fees	1,860	1,240	(620)	-33%
Special Admissions	4,387	15,700	11,313	258%
TOTAL REVENUE	1,269,353	1,362,940	93,587	7%

DIRECT EXPENSES:

Postage	1,200	750	450	38%
Staff Travel/Parking	12,136	23,000	(10,864)	-90%
Staff Training & Conferences	13,380	10,500	2,880	22%
Staff Membership Dues	800	600	200	25%
Supplies	2,500	2,750	(250)	-10%
Facility, Parking, Food	93,038	101,000	(7,962)	-9%
Examiner Fees	36,000	36,000	-	0%
UBE Examinations	126,900	123,000	3,900	3%
Board of Bar Examiners	23,000	18,850	4,150	18%
Bar Exam Proctors	31,000	39,000	(8,000)	-26%
Disability AccommodationS	20,500	27,000	(6,500)	-32%
Character & Fitness Investi	2,000	2,000	-	0%
Law School Visits	850	1,700	(850)	-100%
Depreciation-Software	21,235	24,929	(3,694)	-17%
Online Legal Research	3,467		3,467	100%
Law Library	151		151	100%
TOTAL DIRECT EXPENSES:	388,157	411,079	(22,922)	-6%

INDIRECT EXPENSES:

Salaries - Salaries	477,064	509,866	(32,802)	-7%
Staff Replacement Temps Salaries	16,428		16,428	100%
Vacation & Comp Time Accrual	1,897		1,897	100%
Indirect Allocation In - Salaries	2,280	2,879	(599)	-26%
Benefits	165,832	172,364	(6,532)	-4%
OTHER INDIRECT EXPENSE	198,428	218,993	(20,565)	-10%
TOTAL INDIRECT EXPENSES:	861,929	904,102	(42,173)	-5%

TOTAL ALL EXPENSES:	1,250,086	1,315,181	(65,096)	-5%
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NET INCOME (LOSS):	19,267	47,759	28,492	-148%
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FTEs	6.75	6.75		
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**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

CFB-Character & Fitness Board

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Character & Fitness Board Exp	10,000	12,000	(2,000)	-20%
Court Reporters	15,000	15,000	-	0%
TOTAL DIRECT EXPENSES:	25,000	27,000	(2,000)	-8%
INDIRECT EXPENSES:				
Salaries - Salaries	26,112	90,231	(64,119)	-246%
Salaries - Vacation & Comp Time Accrual	25		25	100%
Indirect Allocation In - Salaries	137	320	(182)	-133%
Benefits	8,456	25,863	(17,407)	-206%
OTHER INDIRECT EXPENSE	8,990	24,332	(15,342)	-171%
TOTAL INDIRECT EXPENSES:	43,720	140,746	(97,026)	-222%
TOTAL ALL EXPENSES:	68,720	167,746	(99,026)	-144%
NET INCOME (LOSS):	(68,720)	(167,746)	(99,026)	-144%
FTEs	0.40	0.75		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

CLERK-Law Clerk Program

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Law Clerk Fees	220,000	185,000	(35,000)	-16%
Law Clerk Application Fees	2,500	3,200	700	28%
TOTAL REVENUE	222,500	188,200	(34,300)	-15%
DIRECT EXPENSES:				
Subscriptions	250	250	-	0%
Character & Fitness Investi	100	100	-	0%
Law Clerk Board	4,667	8,000	(3,333)	-71%
Law Clerk Outreach	667	550	117	18%
TOTAL DIRECT EXPENSES:	5,683	8,900	(3,217)	-57%
INDIRECT EXPENSES:				
Salaries - Salaries	73,883	82,024	(8,141)	-11%
Salaries - Vacation & Comp Time Accrual	233		233	100%
Indirect Allocation In - Salaries	335	418	(83)	-25%
Benefits	23,077	25,330	(2,253)	-10%
OTHER INDIRECT EXPENSE	28,461	31,795	(3,334)	-12%
TOTAL INDIRECT EXPENSES:	125,989	139,567	(13,578)	-11%
TOTAL ALL EXPENSES:	131,672	148,467	(16,795)	-13%
NET INCOME (LOSS):	90,828	39,733	(51,095)	-56%
FTEs	0.98	0.98		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

LICMR-Licensing & Membership Records

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Status Certificate Fees	24,061	27,000	2,939	12%
Investigation Fees	21,759	21,000	(759)	-3%
Pro Hac Vice	362,311	400,000	37,689	10%
Member Contact Information	3,125	4,000	875	28%
Photo Bar Card Sales	247	200	(47)	-19%
TOTAL REVENUE	411,503	452,200	40,697	10%
DIRECT EXPENSES:				
Depreciation	0	1,151	(1,151)	-479483%
Postage	22,641	16,500	6,141	27%
Licensing Forms	1,977	2,000	(23)	-1%
TOTAL DIRECT EXPENSES:	24,619	19,651	4,968	20%
INDIRECT EXPENSES:				
Salaries - Salaries	358,167	370,327	(12,160)	-3%
Salaries - Budgeted Temporary Employees	6,487	7,560	(1,073)	-17%
Salaries - Vacation & Comp Time Accrual	1,265		1,265	100%
Indirect Allocation In - Salaries	1,314	1,634	(319)	-24%
Benefits	118,907	124,269	(5,362)	-5%
OTHER INDIRECT EXPENSE	113,292	124,258	(10,966)	-10%
TOTAL INDIRECT EXPENSES:	599,433	628,048	(28,615)	-5%
TOTAL ALL EXPENSES:	624,052	647,699	(23,647)	-4%
NET INCOME (LOSS):	(212,549)	(195,499)	17,050	8%
FTEs	3.83	3.83		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

LLLT-Limited License Legal Technician

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Seminar Registrations	-	12,000	12,000	100%
LLLT Exam Late Fee	300	-	(300)	-100%
LLLT License Fees	12,634	16,622	3,988	32%
LLLT Exam Fees	3,550	-	(3,550)	-100%
LLLT Late License Fees	1,000	1,100	100	10%
LLLT Waiver Fees	-	-	-	-100%
TOTAL REVENUE	17,484	29,722	12,238	70%
DIRECT EXPENSES:				
LLLT Board	15,449	15,000	449	3%
Exam Writing	4,500		4,500	100%
LLLT Education	-	500	(500)	-100%
TOTAL DIRECT EXPENSES:	19,949	15,500	4,449	22%
INDIRECT EXPENSES:				
Salaries - Salaries	37,808	51,322	(13,514)	-36%
Salaries - Vacation & Comp Time Accrual	137		137	100%
Indirect Allocation In - Salaries	137	226	(89)	-66%
Benefits	13,219	17,299	(4,081)	-31%
OTHER INDIRECT EXPENSE	12,286	17,195	(4,909)	-40%
TOTAL INDIRECT EXPENSES:	63,587	86,042	(22,455)	-35%
TOTAL ALL EXPENSES:	83,536	101,542	(18,006)	-22%
NET INCOME (LOSS):	(66,052)	(71,820)	(5,768)	-9%
FTEs	0.48	0.53		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

LPO-Limited Practice Officers

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Investigation Fees	400	500	100	25%
LPO Examination Fees	28,350	24,000	(4,350)	-15%
LPO Exam Late Fee	5,500	4,300	(1,200)	-22%
LPO License Fees	172,579	164,750	(7,829)	-5%
LPO Late License Fees	5,100	988	(4,112)	-81%
LPO License Fees - ReinStates	667	550	(117)	-18%
Member Late Fees	1,200		(1,200)	-100%
TOTAL REVENUE	213,795	195,088	(18,707)	-9%
DIRECT EXPENSES:				
Printing & Copying	100	250	(150)	-150%
Facility, Parking, Food	9,000	9,000	-	0%
Exam Writing	8,400	9,000	(600)	-7%
Online Legal Research	2,156		2,156	100%
Law Library	4,701		4,701	100%
LPO Board Expenses	2,000	1,792	208	10%
LPO Outreach	3,333	1,000	2,333	70%
TOTAL DIRECT EXPENSES:	29,690	21,042	8,648	29%
INDIRECT EXPENSES:				
Salaries - Salaries	49,112	57,584	(8,472)	-17%
Salaries - Vacation & Comp Time Accrual	188		188	100%
Indirect Allocation In - Salaries	192	290	(98)	-51%
Benefits	17,559	20,388	(2,829)	-16%
OTHER INDIRECT EXPENSE	17,747	22,062	(4,314)	-24%
TOTAL INDIRECT EXPENSES:	84,798	100,324	(15,526)	-18%
TOTAL ALL EXPENSES:	114,489	121,366	(6,877)	-6%
NET INCOME (LOSS):	99,307	73,722	(25,585)	-26%
FTEs	0.68	0.68		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

MCLE-Mandatory Continuing Legal Education

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
Accredited Program Fees	566,556	550,000	(16,556)	-3%
Form 1 Late Fee	220,000	220,000	-	0%
Member Late Fees	400,000	190,000	(210,000)	-53%
Annual Accredited Sponsor Fees	39,250	38,250	(1,000)	-3%
Attendance Fees	-	-	-	-100%
Attendance Late Fees	115,000	98,000	(17,000)	-15%
COMITY Certificates - Request	13,500	14,000	500	4%
COMITY Certificates - Submit	28,500	15,000	(13,500)	-47%
TOTAL REVENUE	1,382,807	1,125,250	(257,557)	-19%
DIRECT EXPENSES:				
Staff Travel/Parking	50	50	-	0%
Staff Training & Conferences	6,550	4,900	1,650	25%
Staff Membership Dues	500	500	-	0%
Online Legal Research	2,114	-	2,114	100%
Law Library	182	-	182	100%
MCLE Board Expenses	1,300	2,000	(700)	-54%
Depreciation-Software	22,747	59,565	(36,818)	-162%
TOTAL DIRECT EXPENSES:	33,442	67,015	(33,573)	-100%
INDIRECT EXPENSES:				
Salaries - Salaries	313,727	327,778	(14,052)	-4%
Salaries - Budgeted Temporary Employees	75,093	108,000	(32,907)	-44%
Salaries - Vacation & Comp Time Accrual	1,113	-	1,113	100%
Indirect Allocation In - Salaries	1,675	2,081	(406)	-24%
Benefits	118,897	125,455	(6,559)	-6%
OTHER INDIRECT EXPENSE	144,282	158,324	(14,042)	-10%
TOTAL INDIRECT EXPENSES:	654,787	721,639	(66,851)	-10%
TOTAL ALL EXPENSES:	688,230	788,654	(100,424)	-15%
NET INCOME (LOSS):	694,577	336,596	(357,981)	-52%
FTEs	4.88	4.88		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget Comparison**

RSD FTE-Dept headcount allocation

	FY22 Reforecast	FY23 Budget	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:				
DIRECT EXPENSES:				
Staff Conferences & Training	7,500	23,550	16,050	-214%
TOTAL DIRECT EXPENSES:	7,500	23,550	(16,050)	-214%
INDIRECT EXPENSES:				
Salaries - Salaries	326,030	348,315	(22,285)	-7%
Salaries - Vacation & Comp Time Accrual	892		892	100%
Indirect Allocation In - Salaries	927	1,152	(225)	-24%
Benefits	100,227	104,410	(4,184)	-4%
OTHER INDIRECT EXPENSE	80,392	87,597	(7,205)	-9%
TOTAL INDIRECT EXPENSES:	508,467	541,474	(33,007)	-6%
TOTAL ALL EXPENSES:	515,967	565,024	(49,057)	-10%
NET INCOME (LOSS):	(515,967)	(565,024)	(49,057)	-10%
FTEs	2.78	2.70		

Section 3

WASHINGTON STATE BAR ASSOCIATION

To: Section Chairs, Chair-Elects, and Treasurers

From: Kevin Plachy, Director of Advancement, Julianne Unite, Member Services and Engagement Manager, Carolyn MacGregor, Sections Program Specialist

Re: FY 2023 Section Per-Member Charge

Date: April 6, 2022

The Section Per-Member Charge is calculated as part of the WSBA annual budget process. It is based on the reforecast of the FY2022 budget for costs of the administrative support to WSBA Section leaders and executive committees for the upcoming fiscal year as reflected in the Sections Administration cost center. These costs include: (1) salaries and benefits, (2) overhead, and (3) direct expenses.

The Budget and Audit Committee of the Board of Governors reviewed the PMC charge calculation on April 20, 2022. The committee unanimously agreed to accept the calculation of \$17.66. The FY2023 PMC will be \$17.66.

FY2023 PER-MEMBER CHARGE CALCULATION

1. SALARIES AND BENEFITS

The PMC includes the salaries and benefits of employees that directly support WSBA Sections: two-and-a-half full-time equivalent (FTE) Sections Team staff and a portion of an FTE in Finance and Administration for processing section financial transactions such as expense reports, invoice payments, and donations. *The PMC does not include any staff salaries or benefits for Mini-CLEs, sections' half-day, full-day, and multi-day CLEs, section membership dues processing, or any other work performed by WSBA employees in support of Sections.* Benefits are calculated as a percentage of total salaries. The percentage is derived from the WSBA's total salaries and benefits budget for the fiscal year. Items included in employee benefits are employer state and federal taxes and insurance, medical coverage, retirement plan contributions, employee bus passes, and employee service awards and assistance plan.

Direct Employee Support	Full Time Equivalent (FTE)
<ul style="list-style-type: none">Sections Administration EmployeesAdministrative Employee Time¹	2.50 0.08
Total FTE	2.58
<ul style="list-style-type: none">Salaries for 2.58 FTEsBenefits (31% of estimated salaries)	\$146,626 \$45,454

Total FY22 Salaries and Benefits Budgeted for Sections	\$192,080
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¹ Includes cost of employee time for processing accounts payable arising from section activities.

2. OVERHEAD

This charge includes expenses related to general operations attributable to all WSBA employees. Overhead cost is calculated based on a per-FTE dollar amount, which is derived by taking the total cost of overhead divided by the total number of WSBA FTEs. This generates a per-FTE cost, which is multiplied by the total number of FTEs allocated to the Sections Administration cost center. Overhead costs in the FY2022 Reforecasted Budget consist of:

Overhead Category	Cost
• Rent	\$2,029,301
• Furniture, Maintenance & Leasehold Improvements	\$16,719
• Office Supplies & Equipment	\$12,741
• Computer Software Depreciation	\$80,904
• Telephone & Internet	\$21,600
• Production Services	\$16,692
• Workplace Benefits	\$45,000
• HR Expenses	\$99,058
• Personal Property Taxes	\$6,466
• Furniture & Equipment Depreciation	\$43,009
• Computer Hardware Depreciation	\$24,114
• Insurance	\$238,839
• Professional Fees-Audit	\$40,000
• Bank Fees	\$48,000
• Information Technology Department Expenses	\$942,450
Total Overhead Budgeted for FY22	\$3,664,893
• Budgeted WSBA FTEs for FY2022	139.65
• Overhead per FTE = \$3,664,893/139.65	\$26,243

Total Estimated FY23 overhead² to be charged to Sections (\$26,243 x 2.58 FTEs) = \$67,708

3. DIRECT EXPENSES

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

- Dues Statements (paper, postage, and printing of annual section membership dues statements)
- Sections Program Events/Meetings Expenses (e.g., fall & spring section leaders meeting costs for food, supplies, and conference calls)
- Employee Travel (costs for staff to attend executive committee meetings and other section events)
- Subscriptions (for the Survey Monkey account used to administer section elections)
- Other (e.g., staff membership dues, unanticipated expenses, etc.)

Direct expenses budgeted for all Sections = \$8,600

² Historically, there are small overhead differences between the estimated expenses and the final draft WSBA budget.

FY2023 PER-MEMBER CHARGE CALCULATION BASED ON FY2022 BUDGET	
1. Total Salaries and Benefits	\$192,080
2. Total Overhead	\$67,708
3. Direct Expenses	<u>\$8,600</u>
Total expenses for Sections Administration cost center	\$268,388
Estimated total # of section memberships for FY2023	15,200 members
Total 2023 Cost Per-Member: \$17.66/member	
<u>The FY2023 Per-Member Charge will be assessed at \$17.66.</u>	

FY2023 SECTION BUDGETS

As a reminder, Section Budget Requests and Request to Change Dues are due on July 1st. You may make additional changes after the budget has been submitted until August 26th. Please email all budget documents to your Sections Program Team at: sectionbudgets@wsba.org

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

Julianne Unite: julianneu@wsba.org

Carolyn MacGregor: carolynm@wsba.org

Omar Abdulla: omara@wsba.org

Section 4

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

	Budget FY2023	Budget FY2022	Comparison
Sections Operations			
REVENUE:			
Interest - Investments	13,120	910	12,210
Publications Revenue	2,000	4,000	(2,000)
Sponsorships	2,000	-	2,000
Annual or Other Meeting Rev	2,000	2,000	-
Conferences & Institutes	5,000	8,000	(3,000)
Seminar Registrations	1,450		1,450
Mini-CLE Revenue	36,430	36,070	360
Seminar Splits w/CLE	133,170	139,494	(6,324)
Seminar Splits w/Others	14,300	8,000	6,300
Section Dues Revenue	440,225	439,178	1,047
TOTAL REVENUE	649,695	637,652	12,043
		-	
DIRECT EXPENSES:			
Direct Expenses of Section Activities	632,503	612,229	20,274
Reimbursement to WSBA for Indirect Expenses	272,143	287,423	(15,280)
TOTAL DIRECT EXPENSES:	904,646	899,652	4,994
NET INCOME (LOSS):	(254,951)	(262,000)	7,049

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SACPU-Antitrust, Consumer Protection & Unfair Business Practices

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	630		630
Mini-CLE Revenue	240	100	140
Section Dues Revenue	4,775	4,600	175
TOTAL REVENUE	5,645	4,700	945
		-	
DIRECT EXPENSES:			
Executive Committee Expenses	750	750	-
Ldship/Prof Develop/Retreats	500	500	-
Membership & Recruiting Exp	100	100	-
Per Member Charge	3,373	3,450	(77)
Reception/Forum Expense	690		690
Scholarships/Donations/Grant	6,000	6,000	-
Law School Outreach	1,000	1,000	-
Mini-CLE Expense	1,500	1,500	-
TOTAL DIRECT EXPENSES:	13,913	13,300	613
TOTAL ALL EXPENSES:	13,913	13,300	613
NET INCOME (LOSS):	(8,268)	(8,600)	332

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SADM-Administrative Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	230	150	80
Publications Revenue	2,000	4,000	(2,000)
Mini-CLE Revenue	4,750	4,000	750
Section Dues Revenue	7,500	7,500	-
TOTAL REVENUE	14,480	15,650	(1,170)
		-	
DIRECT EXPENSES:			
Attendance at BOG Meetings	-	125	(125)
Awards	400	400	-
Executive Committee Expenses	-	500	(500)
Ldship/Prof Develop/Retreats	10,000	8,500	1,500
Membership & Recruiting Exp	125	125	-
Newsletter/Publication Expense	1,200	1,000	200
Per Member Charge	4,415	4,687	(272)
Reception/Forum Expense	1,000	500	500
Mini-CLE Expense	1,000	1,500	(500)
TOTAL DIRECT EXPENSES:	18,140	17,337	803
TOTAL ALL EXPENSES:	18,140	17,337	803
NET INCOME (LOSS):	(3,660)	(1,687)	(1,973)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SANIM-Animal Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	120	-	120
Mini-CLE Revenue	260	250	10
Seminar Splits w/Others	100		100
Section Dues Revenue	2,225	1,975	250
TOTAL REVENUE	2,705	2,225	480
		-	
DIRECT EXPENSES:			
Conference Calls	-	10	(10)
Executive Committee Expenses	570	500	70
Ldship/Prof Develop/Retreats	960	-	960
Membership & Recruiting Exp	10	100	(90)
Per Member Charge	1,572	1,481	91
Mini-CLE Expense	970	750	220
Seminar Expense - Sections	-	2,500	(2,500)
TOTAL DIRECT EXPENSES:	4,082	5,341	(1,259)
TOTAL ALL EXPENSES:	4,082	5,341	(1,259)
NET INCOME (LOSS):	(1,377)	(3,116)	1,739

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SBUS-Business Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	470	10	460
Mini-CLE Revenue	1,580	1,000	580
Seminar Splits w/CLE	1,150	800	350
Section Dues Revenue	30,825	30,750	75
TOTAL REVENUE	34,025	32,560	1,465
		-	
DIRECT EXPENSES:			
Conference Calls	210	250	(40)
Annual or Other Meeting Expens	1,000		1,000
Attendance at BOG Meetings	300	300	-
Executive Committee Expenses	500	2,000	(1,500)
Ldship/Prof Develop/Retreats	900	900	-
Membership & Recruiting Exp	1,000	1,000	-
Newsletter/Publication Expense	2,000	2,000	-
Per Member Charge	21,775	23,063	(1,288)
Reception/Forum Expense	900	900	-
New Lawyer Outreach	1,500	1,500	-
Scholarships/Donations/Grant	6,000	7,000	(1,000)
Section Committee Expense	2,500	2,200	300
Section Special Projects	-	1,500	(1,500)
Mini-CLE Expense	2,800	3,000	(200)
Seminar Expense - Sections	2,000	2,000	-
TOTAL DIRECT EXPENSES:	43,385	47,613	(4,228)
TOTAL ALL EXPENSES:	43,385	47,613	(4,228)
NET INCOME (LOSS):	(9,360)	(15,053)	5,693

Washington State Bar Association
Budget FY23 and FY22 Comparison

SCAN-Cannabis Law Section

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	20		20
Mini-CLE Revenue	250	250	-
Section Dues Revenue	1,750	2,125	(375)
TOTAL REVENUE	2,020	2,375	(355)
		-	
DIRECT EXPENSES:			
Membership & Recruiting Exp	50	50	-
Per Member Charge	1,236	1,594	(358)
Mini-CLE Expense	225	200	25
TOTAL DIRECT EXPENSES:	1,511	1,844	(333)
TOTAL ALL EXPENSES:	1,511	1,844	(333)
NET INCOME (LOSS):	509	531	(22)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SCD-Creditor Debtor Rights

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	330	300	30
Seminar Splits w/CLE	2,400	600	1,800
Section Dues Revenue	15,960	14,100	1,860
TOTAL REVENUE	18,690	15,000	3,690
		-	
DIRECT EXPENSES:			
Conference Calls	-	150	(150)
Annual or Other Meeting Expens	140	300	(160)
Awards	360	-	360
Executive Committee Expenses	340	5,400	(5,060)
Membership & Recruiting Exp	-	250	(250)
Newsletter/Publication Expense	210	600	(390)
Per Member Charge	8,053	8,500	(447)
Scholarships/Donations/Grant	5,000	5,000	-
TOTAL DIRECT EXPENSES:	14,103	20,200	(6,097)
TOTAL ALL EXPENSES:	14,103	20,200	(6,097)
NET INCOME (LOSS):	4,587	(5,200)	9,787

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SCON-Construction Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	440		440
Mini-CLE Revenue	1,800	1,800	-
Seminar Splits w/Others	10,580	6,000	4,580
Section Dues Revenue	12,350	12,000	350
TOTAL REVENUE	25,170	19,800	5,370
DIRECT EXPENSES:			
Conference Calls	-	20	(20)
Awards	1,000	3,500	(2,500)
Executive Committee Expenses	2,370	5,000	(2,630)
Ldship/Prof Develop/Retreats	1,860	2,500	(640)
Membership & Recruiting Exp	-	500	(500)
Newsletter/Publication Expense	3,000	2,500	500
Per Member Charge	8,724	8,909	(185)
Reception/Forum Expense	8,000	4,500	3,500
Scholarships/Donations/Grant	80	500	(420)
Section Special Projects	2,000	750	1,250
Mini-CLE Expense	1,800	3,500	(1,700)
Seminar Expense - Sections	314	1,500	(1,186)
TOTAL DIRECT EXPENSES:	29,148	33,679	(4,531)
TOTAL ALL EXPENSES:	29,148	33,679	(4,531)
NET INCOME (LOSS):	(3,978)	(13,879)	9,901

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SCORP-Corporate Counsel Section

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	480		480
Mini-CLE Revenue	8,000	10,000	(2,000)
Seminar Splits w/CLE	6,850	5,345	1,505
Seminar Splits w/Others	3,620	1,500	2,120
Section Dues Revenue	21,250	24,000	(2,750)
TOTAL REVENUE	40,200	40,845	(645)
DIRECT EXPENSES:			
Conference Calls	75	150	(75)
Awards	200	200	-
Executive Committee Expenses	500	500	-
Ldship/Prof Develop/Retreats	500	1,250	(750)
Membership & Recruiting Exp	1,000	500	500
Newsletter/Publication Expense	-	150	(150)
Per Member Charge	19,002	22,500	(3,498)
Reception/Forum Expense	-	500	(500)
Scholarships/Donations/Grant	5,000	6,000	(1,000)
Mini-CLE Expense	8,750	8,750	-
Seminar Expense - Sections	-	3,000	(3,000)
TOTAL DIRECT EXPENSES:	35,027	43,500	(8,473)
TOTAL ALL EXPENSES:	35,027	43,500	(8,473)
NET INCOME (LOSS):	5,173	(2,655)	7,828

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SCRIM-Criminal Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	820		820
Mini-CLE Revenue	-	1,000	(1,000)
Seminar Splits w/CLE	7,000	2,700	4,300
Section Dues Revenue	11,220	11,010	210
TOTAL REVENUE	19,040	14,710	4,330
DIRECT EXPENSES:			
Conference Calls	100	100	-
Annual or Other Meeting Expens	5,500	4,500	1,000
Executive Committee Expenses	5,000	9,000	(4,000)
Executive Comm Exp - Other	550	1,000	(450)
Ldship/Prof Develop/Retreats	4,130	6,000	(1,870)
Membership & Recruiting Exp	500	500	-
Per Member Charge	6,605	6,881	(276)
Reception/Forum Expense	2,500	2,000	500
New Lawyer Outreach	500	500	-
Scholarships/Donations/Grant	4,000	3,500	500
Law School Outreach	500	1,000	(500)
Mini-CLE Expense	2,000	1,500	500
Seminar Expense - Sections	11,000	9,500	1,500
TOTAL DIRECT EXPENSES:	42,885	45,981	(3,096)
TOTAL ALL EXPENSES:	42,885	45,981	(3,096)
NET INCOME (LOSS):	(23,845)	(31,271)	7,426

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SCRL-Civil Rights Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	120		120
Mini-CLE Revenue	1,500	1,000	500
Seminar Splits w/CLE	875	400	475
Section Dues Revenue	5,220	4,500	720
TOTAL REVENUE	7,715	5,900	1,815
DIRECT EXPENSES:			
Conference Calls	240	400	(160)
Attendance at BOG Meetings	-	200	(200)
Awards	310	300	10
Executive Committee Expenses	750	1,700	(950)
Honorarium	500	500	-
Ldship/Prof Develop/Retreats	1,500	1,500	-
Membership & Recruiting Exp	30	300	(270)
Per Member Charge	3,073	2,813	260
Reception/Forum Expense	760	1,000	(240)
Law School Outreach	500	700	(200)
Mini-CLE Expense	500	500	-
TOTAL DIRECT EXPENSES:	8,163	9,913	(1,750)
TOTAL ALL EXPENSES:	8,163	9,913	(1,750)
NET INCOME (LOSS):	(448)	(4,013)	3,565

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SDR-Dispute Resolution

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	390		390
Conferences & Institutes	5,000	8,000	(3,000)
Mini-CLE Revenue	360		360
Section Dues Revenue	11,165	11,165	-
TOTAL REVENUE	16,915	19,165	(2,250)
		-	
DIRECT EXPENSES:			
Conference Calls	150	750	(600)
Annual or Other Meeting Expens	-	500	(500)
Attendance at BOG Meetings	-	250	(250)
Executive Committee Expenses	1,000	1,800	(800)
Ldship/Prof Develop/Retreats	5,500	5,500	-
Membership & Recruiting Exp	1,500	2,750	(1,250)
Per Member Charge	5,634	5,981	(347)
Scholarships/Donations/Grant	570		570
Section Committee Expense	-	4,000	(4,000)
Mini-CLE Expense	2,000	2,000	-
Seminar Expense - Sections	-	10,000	(10,000)
Website Expenses	250	500	(250)
TOTAL DIRECT EXPENSES:	16,604	34,031	(17,427)
TOTAL ALL EXPENSES:	16,604	34,031	(17,427)
NET INCOME (LOSS):	311	(14,866)	15,177

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SELD-Elder Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	770	-	770
Seminar Splits w/CLE	20,300	10,400	9,900
Section Dues Revenue	20,895	21,403	(508)
TOTAL REVENUE	41,965	31,803	10,162
		-	
DIRECT EXPENSES:			
Conference Calls	360	600	(240)
Executive Committee Expenses	1,500	1,500	-
Ldship/Prof Develop/Retreats	5,000	5,000	-
Legislative/Lobbying	1,500	1,500	-
Membership & Recruiting Exp	100	100	-
Per Member Charge	10,543	11,456	(913)
Reception/Forum Expense	3,000	3,000	-
Scholarships/Donations/Grant	15,000	15,000	-
Section Special Projects	2,500	2,500	-
Seminar Expense - Sections	1,500	1,500	-
TOTAL DIRECT EXPENSES:	41,003	42,156	(1,153)
TOTAL ALL EXPENSES:	41,003	42,156	(1,153)
NET INCOME (LOSS):	962	(10,353)	11,315

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SELU-Environmental & Land Use Law Section

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	290		290
Seminar Registrations	1,450		1,450
Mini-CLE Revenue	1,050	500	550
Seminar Splits w/CLE	2,975	7,580	(4,605)
Section Dues Revenue	30,520	30,000	520
TOTAL REVENUE	36,285	38,080	(1,795)
DIRECT EXPENSES:			
Conference Calls	150	300	(150)
Awards	2,500	400	2,100
Breakfast/Lunch/Dinner Mtg Exp	300		300
Executive Committee Expenses	10,000	2,000	8,000
Executive Comm Exp - Other	500	10,000	(9,500)
Per Member Charge	13,475	14,063	(588)
Scholarships/Donations/Grant	6,000	9,000	(3,000)
Section Special Projects	500		500
Law School Outreach	1,000	1,000	-
Mini-CLE Expense	2,000	2,500	(500)
Seminar Expense - Sections	1,500	2,000	(500)
Website Expenses	130	140	(10)
Seminar Scholarships	2,000		2,000
TOTAL DIRECT EXPENSES:	40,055	41,403	(1,348)
TOTAL ALL EXPENSES:	40,055	41,403	(1,348)
NET INCOME (LOSS):	(3,770)	(3,323)	(447)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SFAM-Family Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	850		850
Seminar Splits w/CLE	10,600	15,550	(4,950)
Section Dues Revenue	34,230	34,125	105
TOTAL REVENUE	45,680	49,675	(3,995)
		-	
DIRECT EXPENSES:			
Conference Calls	240	200	40
Annual or Other Meeting Expens	1,500	1,500	-
Attendance at BOG Meetings	1,360	2,000	(640)
Awards	2,000	1,900	100
Executive Committee Expenses	16,000	16,000	-
Executive Comm Exp - Other	10,000	10,000	-
Membership & Recruiting Exp	1,000	1,000	-
Per Member Charge	17,271	18,281	(1,010)
Reception/Forum Expense	910		910
Scholarships/Donations/Grant	15,000	10,000	5,000
Mini-CLE Expense	-	2,000	(2,000)
Seminar Expense - Sections	2,000	-	2,000
TOTAL DIRECT EXPENSES:	67,281	62,881	4,400
TOTAL ALL EXPENSES:	67,281	62,881	4,400
NET INCOME (LOSS):	(21,601)	(13,206)	(8,395)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SHEA-Health Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	770		770
Mini-CLE Revenue	600	1,200	(600)
Seminar Splits w/CLE	500		500
Section Dues Revenue	7,780	7,780	-
TOTAL REVENUE	9,650	8,980	670
DIRECT EXPENSES:			
Printing & Copying	1,000		1,000
Conference Calls	500	500	-
Annual or Other Meeting Expens	5,000		5,000
Awards	2,000		2,000
Breakfast/Lunch/Dinner Mtg Exp	1,500		1,500
Executive Committee Expenses	5,000	2,500	2,500
Executive Comm Exp - Other	2,500	500	2,000
Honorarium	5,000	5,000	-
Ldship/Prof Develop/Retreats	5,000	4,000	1,000
Membership & Recruiting Exp	5,000	2,000	3,000
Newsletter/Publication Expense	500		500
Per Member Charge	6,870	7,294	(424)
Reception/Forum Expense	1,500		1,500
New Lawyer Outreach	1,500		1,500
Scholarships/Donations/Grant	1,500	2,500	(1,000)
Section Committee Expense	500		500
Section Special Projects	1,500		1,500
Law School Outreach	3,500		3,500
Mini-CLE Expense	1,200	1,800	(600)
Seminar Expense - Sections	15,000	15,000	-
Seminar Scholarships	1,500	2,500	(1,000)
TOTAL DIRECT EXPENSES:	67,570	43,594	23,976
TOTAL ALL EXPENSES:	67,570	43,594	23,976
NET INCOME (LOSS):	(57,920)	(34,614)	(23,306)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SIND-Indian Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	680		680
Seminar Splits w/CLE	2,200	2,750	(550)
Section Dues Revenue	9,600	9,600	-
TOTAL REVENUE	12,480	12,350	130
		-	
DIRECT EXPENSES:			
Executive Committee Expenses	400	400	-
Honorarium	500	300	200
Membership & Recruiting Exp	800	800	-
Newsletter/Publication Expense	1,250	1,250	-
Per Member Charge	5,651	6,000	(349)
Reception/Forum Expense	2,000	2,000	-
Scholarships/Donations/Grant	10,000	10,000	-
Seminar Expense - Sections	2,000	-	2,000
TOTAL DIRECT EXPENSES:	22,601	20,750	1,851
TOTAL ALL EXPENSES:	22,601	20,750	1,851
NET INCOME (LOSS):	(10,121)	(8,400)	(1,721)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SINTL-International Practice

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	270	-	270
Sponsorships	2,000	-	2,000
Mini-CLE Revenue	2,000	1,200	800
Section Dues Revenue	8,435	9,000	(565)
TOTAL REVENUE	12,705	10,200	2,505
		-	
DIRECT EXPENSES:			
Conference Calls	200	150	50
Annual or Other Meeting Expens	5,000	-	5,000
Executive Committee Expenses	500	500	-
Ldship/Prof Develop/Retreats	500	-	500
Membership & Recruiting Exp	50	50	-
Newsletter/Publication Expense	500		500
Per Member Charge	4,256	4,219	37
Reception/Forum Expense	-	2,000	(2,000)
Scholarships/Donations/Grant	1,360	1,000	360
Law School Outreach	-	1,000	(1,000)
Mini-CLE Expense	1,500	1,500	-
Website Expenses	-	10,000	(10,000)
TOTAL DIRECT EXPENSES:	13,866	20,419	(6,553)
TOTAL ALL EXPENSES:	13,866	20,419	(6,553)
NET INCOME (LOSS):	(1,161)	(10,219)	9,058

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SIP-Intellectual Property Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	900	250	650
Mini-CLE Revenue	1,240	770	470
Seminar Splits w/CLE	7,900	4,900	3,000
Section Dues Revenue	21,375	20,875	500
TOTAL REVENUE	31,415	26,795	4,620
DIRECT EXPENSES:			
Awards	50	-	50
Executive Committee Expenses	2,000	1,000	1,000
Ldship/Prof Develop/Retreats	-	1,000	(1,000)
Membership & Recruiting Exp	2,780	2,000	780
Per Member Charge	15,099	15,180	(81)
Reception/Forum Expense	3,750	3,750	-
Scholarships/Donations/Grant	12,000	7,500	4,500
Law School Outreach	1,000	500	500
Mini-CLE Expense	1,500	1,500	-
Seminar Expense - Sections	9,500	6,500	3,000
TOTAL DIRECT EXPENSES:	47,679	38,930	8,749
TOTAL ALL EXPENSES:	47,679	38,930	8,749
NET INCOME (LOSS):	(16,264)	(12,135)	(4,129)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SJUV-Juvenile Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	120		120
Section Dues Revenue	4,830	4,500	330
TOTAL REVENUE	4,950	4,500	450
DIRECT EXPENSES:			
Conference Calls	150	150	-
Executive Committee Expenses	500	500	-
Honorarium	2,000	-	2,000
Ldship/Prof Develop/Retreats	1,500	1,000	500
Membership & Recruiting Exp	250	250	-
Per Member Charge	2,437	2,500	(63)
Scholarships/Donations/Grant	2,060	-	2,060
Mini-CLE Expense	500	500	-
Seminar Expense - Sections	800	1,000	(200)
TOTAL DIRECT EXPENSES:	10,197	5,900	4,297
TOTAL ALL EXPENSES:	10,197	5,900	4,297
NET INCOME (LOSS):	(5,247)	(1,400)	(3,847)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SLAMP-Legal Assistance to Military Personnel

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	190		190
Mini-CLE Revenue	130		130
Section Dues Revenue	2,800	2,625	175
TOTAL REVENUE	3,120	2,625	495
		-	
DIRECT EXPENSES:			
Conference Calls	200	200	-
Executive Committee Expenses	50	50	-
Membership & Recruiting Exp	30	-	30
Newsletter/Publication Expense	100	100	-
Per Member Charge	1,413	1,406	7
Scholarships/Donations/Grant	2,000	2,000	-
Mini-CLE Expense	500	500	-
TOTAL DIRECT EXPENSES:	4,293	4,256	37
TOTAL ALL EXPENSES:	4,293	4,256	37
NET INCOME (LOSS):	(1,173)	(1,631)	458

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SLB-Low Bono

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	70	-	70
Mini-CLE Revenue	3,000	3,000	-
Seminar Splits w/Others	-	500	(500)
Section Dues Revenue	2,400	2,550	(150)
TOTAL REVENUE	5,470	6,050	(580)
		-	
DIRECT EXPENSES:			
Conference Calls	140	10	130
Annual or Other Meeting Expens	300	200	100
Attendance at BOG Meetings	300	100	200
Awards	300	50	250
Executive Committee Expenses	350	175	175
Ldship/Prof Develop/Retreats	1,400	1,000	400
Membership & Recruiting Exp	200	200	-
Newsletter/Publication Expense	2,000	2,000	-
Per Member Charge	1,413	1,594	(181)
New Lawyer Outreach	200	200	-
Scholarships/Donations/Grant	900	300	600
Section Special Projects	-	300	(300)
Law School Outreach	200	200	-
Mini-CLE Expense	224	200	24
Seminar Expense - Sections	100		100
TOTAL DIRECT EXPENSES:	8,027	6,529	1,498
TOTAL ALL EXPENSES:	8,027	6,529	1,498
NET INCOME (LOSS):	(2,557)	(479)	(2,078)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SLE-Labor & Employment Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	850	-	850
Mini-CLE Revenue	1,390	500	890
Seminar Splits w/CLE	13,450	14,045	(595)
Section Dues Revenue	28,860	28,890	(30)
TOTAL REVENUE	44,550	43,435	1,115
		-	
DIRECT EXPENSES:			
Printing & Copying	200	200	-
Conference Calls	180	300	(120)
Executive Committee Expenses	2,000	6,500	(4,500)
Honorarium	1,000	1,000	-
Ldship/Prof Develop/Retreats	15,000	7,500	7,500
Per Member Charge	16,989	18,375	(1,386)
Reception/Forum Expense	3,000	3,000	-
Scholarships/Donations/Grant	22,500	15,000	7,500
Law School Outreach	1,000	1,500	(500)
Mini-CLE Expense	8,000	14,000	(6,000)
Seminar Expense - Sections	5,000	3,000	2,000
TOTAL DIRECT EXPENSES:	74,869	70,375	4,494
TOTAL ALL EXPENSES:	74,869	70,375	4,494
NET INCOME (LOSS):	(30,319)	(26,940)	(3,379)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SLGBT-LGBT Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	90		90
Mini-CLE Revenue	200	-	200
Section Dues Revenue	3,570	3,300	270
TOTAL REVENUE	3,860	3,300	560
DIRECT EXPENSES:			
Conference Calls	110	200	(90)
Annual or Other Meeting Expens	200	200	-
Executive Committee Expenses	200	200	-
Honorarium	500	500	-
Membership & Recruiting Exp	2,000	700	1,300
Per Member Charge	2,102	2,063	39
Scholarships/Donations/Grant	200	200	-
Mini-CLE Expense	1,500	1,000	500
Seminar Scholarships	500	500	-
TOTAL DIRECT EXPENSES:	7,312	5,563	1,749
TOTAL ALL EXPENSES:	7,312	5,563	1,749
NET INCOME (LOSS):	(3,452)	(2,263)	(1,189)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SLIT-Litigation Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	820	100	720
Seminar Splits w/CLE	11,350	3,000	8,350
Section Dues Revenue	30,660	29,700	960
TOTAL REVENUE	42,830	32,800	10,030
		-	
DIRECT EXPENSES:			
Conference Calls	170	-	170
Awards	1,500	1,500	-
Breakfast/Lunch/Dinner Mtg Exp	5,500	5,500	-
Executive Committee Expenses	12,750	12,750	-
Ldship/Prof Develop/Retreats	420		420
Membership & Recruiting Exp	1,000	1,000	-
Newsletter/Publication Expense	-	500	(500)
Per Member Charge	18,049	17,998	51
New Lawyer Outreach	600	600	-
Scholarships/Donations/Grant	6,000	6,000	-
Law School Outreach	1,500	1,500	-
Seminar Expense - Sections	750	750	-
TOTAL DIRECT EXPENSES:	48,239	48,098	141
TOTAL ALL EXPENSES:	48,239	48,098	141
NET INCOME (LOSS):	(5,409)	(15,298)	9,889

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SRPPT-Real Property, Probate & Trust

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	650	-	650
Seminar Splits w/CLE	44,745	71,424	(26,679)
Section Dues Revenue	56,650	56,875	(225)
TOTAL REVENUE	102,045	128,299	(26,254)
		-	
DIRECT EXPENSES:			
Conference Calls	200	150	50
Attendance at BOG Meetings	-	1,000	(1,000)
Executive Committee Expenses	10,000	10,000	-
Executive Comm Exp - Other	23,000	16,000	7,000
Ldship/Prof Develop/Retreats	30,000	20,000	10,000
Legislative/Lobbying	-	500	(500)
Membership & Recruiting Exp	1,000	500	500
Newsletter/Publication Expense	2,000	2,000	-
Per Member Charge	40,018	41,360	(1,342)
New Lawyer Outreach	1,500	1,000	500
Scholarships/Donations/Grant	8,000	7,000	1,000
Law School Outreach	1,000		1,000
Mini-CLE Expense	-	224	(224)
Seminar Expense - Sections	1,180	6,000	(4,820)
Website Expenses	4,040	5,000	(960)
TOTAL DIRECT EXPENSES:	121,938	110,734	11,204
TOTAL ALL EXPENSES:	121,938	110,734	11,204
NET INCOME (LOSS):	(19,893)	17,565	(37,458)

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SSEN-Senior Lawyers

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	90	100	(10)
Mini-CLE Revenue	2,720	2,500	220
Section Dues Revenue	5,550	6,250	(700)
TOTAL REVENUE	8,360	8,850	(490)
DIRECT EXPENSES:			
Conference Calls	250	250	-
Executive Committee Expenses	500	1,000	(500)
Newsletter/Publication Expense	1,800	1,250	550
Per Member Charge	3,921	4,688	(766)
TOTAL DIRECT EXPENSES:	6,471	7,188	(717)
TOTAL ALL EXPENSES:	6,471	7,188	(716)
NET INCOME (LOSS):	1,889	1,663	226

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SSSP-Solo & Small Practice

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	900	-	900
Mini-CLE Revenue	5,000	5,000	-
Section Dues Revenue	31,500	31,500	-
TOTAL REVENUE	37,400	36,500	900
		-	
DIRECT EXPENSES:			
Conference Calls	190	350	(160)
Attendance at BOG Meetings	-	100	(100)
Executive Committee Expenses	270	1,000	(730)
Ldship/Prof Develop/Retreats	5,000	5,000	-
Membership & Recruiting Exp	3,000	3,000	-
Per Member Charge	15,894	16,875	(981)
Scholarships/Donations/Grant	1,200	1,000	200
Section Special Projects	1,500	1,500	-
Mini-CLE Expense	2,500	3,000	(500)
Seminar Expense - Sections	5,000	5,000	-
Website Expenses	4,000	1,750	2,250
Seminar Scholarships	2,000	2,000	-
TOTAL DIRECT EXPENSES:	40,554	40,575	(21)
TOTAL ALL EXPENSES:	40,554	40,575	(21)
NET INCOME (LOSS):	(3,154)	(4,075)	921

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

STAX-Taxation Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	560		560
Annual or Other Meeting Rev	2,000	2,000	-
Mini-CLE Revenue	360	500	(140)
Section Dues Revenue	12,460	12,460	-
TOTAL REVENUE	15,380	14,960	420
DIRECT EXPENSES:			
Conference Calls	100	-	100
Annual or Other Meeting Expens	10,000	10,000	-
Awards	400	400	-
Executive Committee Expenses	2,000	2,000	-
Membership & Recruiting Exp	1,500	2,000	(500)
Per Member Charge	11,002	11,681	(679)
Reception/Forum Expense	4,500	4,500	-
Scholarships/Donations/Grant	5,000	5,000	-
Section Special Projects	6,000	6,000	-
Mini-CLE Expense	500	500	-
Seminar Expense - Sections	4,000	4,000	-
TOTAL DIRECT EXPENSES:	45,002	46,081	(1,079)
TOTAL ALL EXPENSES:	45,002	46,081	(1,079)
NET INCOME (LOSS):	(29,622)	(31,121)	1,499

**Washington State Bar Association
Budget FY23 and FY22 Comparison**

SWP-World Peace Through Law

	Budget FY2023	Budget FY2022	Comparison
REVENUE:			
Interest - Investments	200		200
Mini-CLE Revenue	-	1,500	(1,500)
Seminar Splits w/CLE	875		875
Section Dues Revenue	3,870	4,020	(150)
TOTAL REVENUE	4,945	5,520	(575)
		-	
DIRECT EXPENSES:			
Conference Calls	10	500	(490)
Awards	500	500	-
Executive Committee Expenses	150	150	-
Membership & Recruiting Exp	1,000	1,000	-
Per Member Charge	2,278	2,531	(253)
Reception/Forum Expense	500	500	-
Scholarships/Donations/Grant	3,000	3,000	-
Section Special Projects	200	200	-
Law School Outreach	100	100	-
Mini-CLE Expense	1,490	1,500	(10)
Seminar Expense - Sections	1,500	1,500	-
TOTAL DIRECT EXPENSES:	10,728	11,481	(753)
TOTAL ALL EXPENSES:	10,728	11,481	(753)
NET INCOME (LOSS):	(5,783)	(5,961)	178