Washington State Bar Association

Fiscal Year 2025 Reforecast Budget

For the Fiscal Year Ended

September 30, 2025

Approved by the Board of Governors

May 2, 2024

Washington State Bar Association Financial Summary
Fiscal Year 2025 Reforecast

Category	FY25 Reforecast Revenues	FY25 Reforecast Indirect Expenses	FY25 Reforecast Direct Expenses	FY25 Reforecast Total Expenses	FY25 Reforecast Net Result
Access to Justice	-	249,600	139,795	389,395	(389,395)
Admissions/Bar Exam	1,480,180	883,264	482,204	1,365,468	114,712
Advancement FTE	-	389,327	3,300	392,627	(392,627)
Bar News	589,600	330,063	401,175	731,238	(141,638)
Board of Governors	-	189,084	360,300	549,384	(549,384)
Character & Fitness Board	-	142,068	33,000	175,068	(175,068)
Communications Strategies	600	790,762	180,295	971,057	(970,457)
Communications Strategies FTE	-	250,562	-	250,562	(250,562)
Discipline	90,000	6,321,864	201,785	6,523,649	(6,433,649)
Diversity	135,000	376,075	70,900	446,975	(311,975)
Finance	600,000	1,160,539	4,920	1,165,459	(565,459)
Foundation	-	167,354	17,800	185,154	(185,154)
Human Resources	-	603,860	-	603,860	(603,860)
Law Clerk Program	237,200	182,873	51,031	233,904	3,296
Legislative	-	256,933	26,275	283,208	(283,208)
Legal Lunchbox	34,000	34,859	4,725	39,584	(5,584)
Licensing and Membership Records	482,200	797,715	28,380	826,095	(343,895)
Licensing Fees	17,492,616	-	-	-	17,492,616
Limited License Legal Technician	25,031	87,784	12,500	100,284	(75,253)
Limited Practice Officers	189,300	105,207	37,304	142,511	46,789
Mandatory CLE	1,233,800	658,717	151,333	810,050	423,750
Member Wellness Program	10,000	230,041	11,905	241,946	(231,946)
Member Services & Engagement	16,300	295,617	118,900	414,517	(398,217)
Mini CLE	-	120,930	-	120,930	(120,930)
New Member Education	178,000	108,171	2,600	110,771	67,229
Office of General Counsel	-	1,050,911	26,805	1,077,716	(1,077,716)
Office of the Executive Director	-	855,157	138,975	994,132	(994,132)
OGC-Disciplinary Board	-	200,060	128,500	328,560	(328,560)
Practice of Law Board	-	70,590	16,000	86,590	(86,590)
Practice Management Assistance	62,000	143,475	93,650	237,125	(175,125)
Professional Responsibility Program	-	210,093	7,700	217,793	(217,793)
Public Service Programs	135,280	226,185	310,700	536,885	(401,605)
Publication and Design Services	-	125,600	5,000	130,600	(130,600)
Regulatory Services FTE	-	440,685	9,490	450,175	(450,175)
Regulatory Reform	-	236,528	82,500	319,028	(319,028)
Sections Administration	275,000	300,832	2,400	303,232	(28,232)
Service Center	-	735,135	3,053	738,188	(738,188)
Technology	-	2,074,941	-	2,074,941	(2,074,941)
Volunteer Engagement	-	208,256	37,066	245,322	(245,322)
Subtotal General Fund	**23,266,107**	**21,611,716**	**3,202,266**	**24,813,982**	**(1,547,875)**
Expenses using reserve funds				(169,206)	169,206
Expenses using special projects				(319,028)	319,028
Total General Fund - Net Result from Operations	**23,266,107**			**24,325,747**	**(1,059,640)**
CLE-Seminars and Products	1,443,710	1,064,098	306,112	1,370,210	73,500
CLE - Deskbooks	131,000	279,665	54,950	334,615	(203,615)
Total CLE	**1,574,710**	**1,343,763**	**361,062**	**1,704,825**	**(130,115)**
Expenses using Facilities Reserve funds	-			(11,269)	11,269
Total CLE Fund - Net Result from Operations	**1,574,710**			**1,693,556**	**(118,846)**
Total All Sections	**645,483**		**1,040,206**	**1,040,206**	**(394,722)**
Client Protection Fund-Restricted	**930,540**	**184,871**	**506,400**	**691,271**	**239,269**
Expenses using Facilities Reserve funds	-			(1,518)	1,518
Total CPF Fund - Net Result from Operations	**930,540**			**689,754**	**240,786**
Totals	**26,416,840**	**23,140,350**	**5,109,934**	**28,250,284**	**(1,833,444)**
Totals Net of Use of Facilities Reserve Funds	**26,416,840**	**23,140,350**	**5,109,934**	**27,749,263**	**(1,332,423)**

Washington State Bar Association
Budget Comparison

INDIRECT EXPENSES

Cost Center **FY25 REFORECAST FTE 147.50**
All **FY24 REFORECAST FTE 144.50**

Cost Center	Account	Description	FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
INDIRECT	**51110**	SALARIES	13,743,352	14,691,362	948,009	7%	13,290,031	4,663,761
	51120	BUDGETED TEMPORARY EMPLOYEES	296,112	261,668	(34,444)	-12%	302,485	105,237
	51121	UNANTICIPATED TEMPS	-	-	-		813	21,264
	51122	STAFF REPLACEMENT TEMPS					208,046	66,780
	51126	EMPLOYEE PLACEMENT FEES					900	24,773
	51130	VACATION & COMP TIME ACCRUALS					19,858	73,862
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51935	INSURANCE REBATE	(4,060)	(19,016)	(14,956)	368%	(20,950)	-
	51955	CAPITAL LABOR & OVERHEAD	(210,000)	(75,000)	135,000	-64%	(75,555)	(34,442)
	51199	**SALARY EXPENSE**	**13,625,404**	**14,659,014**	**1,033,609**	**8%**	**13,725,627**	**4,921,236**
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	(0)	0%	4,800	1,200
	51220	EMPLOYEE SERVICE AWARDS	1,680	2,610	930	55%	1,480	870
	51230	FICA (EMPLOYER PORTION)	1,027,685	1,112,598	84,913	8%	1,003,129	350,395
	51240	L&I INSURANCE	73,611	72,487	(1,124)	-2%	59,309	14,945
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)	29,686	33,236	3,550	12%	28,506	10,399
	51250	MEDICAL (EMPLOYER PORTION)	1,944,108	2,057,482	113,375	6%	1,880,001	667,625
	51270	RETIREMENT (EMPLOYER PORTION)	1,292,648	1,322,122	29,473	2%	1,242,168	420,425
	51280	TRANSPORTATION ALLOWANCE	34,000	34,000	0	0%	28,799	22,905
	51290	UNEMPLOYMENT INSURANCE	82,748	71,847	(10,901)	-13%	67,559	16,369
	51299	**BENEFITS EXPENSE**	**4,490,966**	**4,711,182**	**220,216**	**5%**	**4,315,751**	**1,505,132**
	51310	WORKPLACE BENEFITS	52,710	56,400	3,690	7%	58,052	5,585
	51340	HUMAN RESOURCES POOLED EXP	77,112	111,300	34,188	44%	68,911	23,574
	51405	MEETING SUPPORT EXPENSES	7,500	9,950	2,450	33%	7,592	2,674
	51409	RENT EXPENSE					1,302,980	299,298
	51410	RENT	1,753,325	960,000	(793,325)	-45%	415,523	11,831
	51411	MOVE/DOWNSIZING EXPENSES	98,400	28,208	(70,192)	-71%	36,887	21,604
	51413	RENT - CONFERENCE CENTER					(33,800)	(8,300)
	51420	PERSONAL PROP TAXES-WSBA	6,650	8,400	1,750	26%	6,195	1,623
	51430	FURNITURE, MAINT, LH IMP	73,832	75,617	1,785	2%	32,987	36,999
	51440	OFFICE SUPPLIES & EQUIP	22,564	22,164	(400)	-2%	16,455	6,327
	51450	FURN & OFFICE EQUIP DEPREC	-	159,628	159,628		-	-
	51470	COMPUTER HARDWARE DEPREC	49,926	42,000	(7,926)	-16%	39,315	12,493
	51480	COMPUTER SOFTWARE DEPREC	71,787	49,339	(22,448)	-31%	69,220	17,655
	51500	INSURANCE	272,643	288,200	15,557	6%	265,583	86,840
	51501	WORK HOME FURNITURE & EQUIP	14,000	14,000	(0)	0%	3,996	1,030
	51505	PROFESSIONAL FEES-AUDIT	35,000	41,000	6,000	17%	38,400	36,577
	51510	PROFESSIONAL FEES- LEGAL	200,000	200,000	(0)	0%	101,591	38,482
	51512	ONLINE LEGAL RESEARCH	24,359	86,000	61,641	253%	26,439	33,117
	51513	ACCOMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	12,000	12,000	(0)	0%	6,814	2,259
	51515	TELEPHONE & INTERNET	33,000	33,600	600	2%	32,390	10,820
	51520	POSTAGE - GENERAL	18,300	15,500	(2,800)	-15%	8,796	2,168
	51525	RECORDS STORAGE	68,531	28,849	(39,682)	-58%	62,062	13,675
	51530	BANK FEES (INDIRECT)	50,000	30,000	(20,000)	-40%	23,638	13,666
	51620	PRODUCTION MAINT & SUPPLIES	12,500	13,000	500	4%	8,976	4,325
	51710	COMPUTER POOLED EXPENSES	1,185,400	1,478,500	293,100	25%	1,141,736	543,928
	51810	GAIN (LOSS) ON ASSETS	-	-	-		10,667	-
	51900	**OTHER INDIRECT EXPENSE**	**4,146,039**	**3,770,155**	**(375,884)**	**-9%**	**3,751,404**	**1,218,252**
		TOTAL INDIRECT EXPENSES:	**22,262,409**	**23,140,350**	**877,941**	**4%**	**21,792,781**	**7,644,620**

ATTACHMENT A

Washington State Bar Association

Budget Comparison

ACCESS TO JUSTICE

Cost Center **FY25 REFORECAST FTE** **1.63**

ATJ **FY24 REFORECAST FTE** **1.64**

		FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:							
TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	2,800	2,800	-	0%	1,588	259
50110	STAFF CONFERENCE & TRAINING	3,300	2,495	(805)	-24%	912	1,530
52121	ATJ BOARD RETREAT	4,000	6,000	2,000	50%	2,718	2,371
52125	LEADERSHIP TRAINING	4,000	6,000	2,000	50%	4,150	1,425
52140	ATJ BOARD EXPENSE	65,000	58,500	(6,500)	-10%	41,683	20,936
52874	PUBLIC DEFENSE	4,000	4,000	-	0%	2,213	2,279
58225	CONFERENCE/INSTITUTE EXPENSE	-	30,000	30,000		(135)	19,167
58450	RECEPTION/FORUM EXPENSE	11,000	30,000	19,000	173%	9,497	5,317
TOTAL DIRECT EXPENSES		**94,100**	**139,795**	**45,695**	**49%**	**62,625**	**53,285**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	145,500	155,733	10,233	7%	138,676	52,714
51299	BENEFITS EXPENSE	52,903	51,565	(1,338)	-3%	48,134	16,805
51900	OTHER INDIRECT EXPENSE	48,317	42,302	(6,015)	-12%	43,699	14,319
TOTAL INDIRECT EXPENSES:		**246,721**	**249,600**	**2,880**	**1%**	**230,509**	**83,839**
TOTAL ALL EXPENSES:		**340,821**	**389,395**	**48,575**	**14%**	**293,135**	**137,123**
NET INCOME (LOSS):		**(340,821)**	**(389,395)**	**(48,575)**	**14%**	**(293,135)**	**(137,123)**

Washington State Bar Association

Budget Comparison

ADMISSIONS

Cost Center — **FY25 REFORECAST FTE** 6.17

ADMISS — **FY24 REFORECAST FTE** 6.75

	Account	Description	FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40705	EXAM SOFTWARE REVENUE	27,500	27,500	-	0%	30,615	-
	42207	BAR EXAM FEES	1,160,000	1,280,780	120,780	10%	1,176,215	513,465
	42230	BAR EXAM LATE FEES	55,000	98,200	43,200	79%	56,700	27,000
	42232	HOUSE COUNSEL APPLICATION FEES	45,000	56,260	11,260	25%	33,080	15,350
	42270	RULE 9/LEGAL INTERN FEES	12,000	12,500	500	4%	16,950	1,900
	42285	FOREIGN LAW CONSULTANT FEES	1,240	1,940	700	56%	3,100	970
	42287	SPECIAL ADMISSIONS	-	3,000	3,000		6,435	3,590
	TOTAL REVENUE		**1,300,740**	**1,480,180**	**179,440**	**14%**	**1,323,095**	**562,275**
DIRECT EXPENSES:								
	50050	EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	(1,000)	-100%	-	-
	50060	POSTAGE	1,000	2,000	1,000	100%	1,993	1,468
	50100	STAFF TRAVEL/PARKING	20,000	24,000	4,000	20%	20,487	18
	50110	STAFF CONFERENCE & TRAINING	13,500	10,100	(3,400)	-25%	6,348	4,302
	50120	STAFF MEMBERSHIP DUES	400	495	95	24%	555	245
	50140	SUPPLIES	1,500	4,000	2,500	167%	1,824	2,720
	52210	FACILITY, PARKING, FOOD	94,000	100,000	6,000	6%	125,601	-
	52215	EXAMINER FEES	34,000	44,500	10,500	31%	31,500	9,000
	52221	UBE EXAMINATIONS	113,000	118,000	5,000	4%	134,108	-
	52225	BOARD OF BAR EXAMINERS	39,000	42,500	3,500	9%	22,040	-
	52230	BAR EXAM PROCTORS	21,000	23,000	2,000	10%	13,737	-
	52240	DISABILITY ACCOMMODATIONS	55,967	65,000	9,033	16%	73,578	1,975
	52245	CHARACTER & FITNESS INVESTI	1,000	1,000	-	0%	(59)	700
	52250	LAW SCHOOL VISITS	1,700	2,000	300	18%	1,379	-
	53282	SOFTWARE HOSTING	41,140	45,609	4,469	11%	43,806	14,752
	52270	DEPRECIATION-SOFTWARE	11,038	-	(11,038)	-100%	10,697	-
	TOTAL DIRECT EXPENSES		**449,245**	**482,204**	**32,959**	**7%**	**487,593**	**35,180**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	522,057	531,757	9,700	2%	541,081	186,892
	51299	BENEFITS EXPENSE	171,676	187,665	15,989	9%	170,209	62,580
	51900	OTHER INDIRECT EXPENSE	198,867	163,842	(35,025)	-18%	180,597	56,649
	TOTAL INDIRECT EXPENSES:		**892,601**	**883,264**	**(9,337)**	**-1%**	**891,887**	**306,121**
	TOTAL ALL EXPENSES:		**1,341,846**	**1,365,468**	**23,622**	**2%**	**1,379,480**	**341,301**
	NET INCOME (LOSS):		**(41,106)**	**114,712**	**155,818**	**-379%**	**(56,385)**	**220,974**

Washington State Bar Association
Budget Comparison

ADVANCEMENT FTE

Cost Center **FY25 REFORECAST FTE 1.96**
ADV FTE **FY24 REFORECAST FTE 1.89**

		FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:							
TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:							
50110	STAFF CONFERENCE & TRAINING	8,424	3,300	(5,124)	-61%	8,846	120
TOTAL DIRECT EXPENSES		**8,424**	**3,300**	**(5,124)**	**-61%**	**8,846**	**120**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	244,054	264,525	20,471	8%	246,488	86,418
51299	BENEFITS EXPENSE	69,638	74,703	5,065	7%	68,782	23,809
51900	OTHER INDIRECT EXPENSE	55,683	50,098	(5,584)	-10%	50,660	16,706
TOTAL INDIRECT EXPENSES:		**369,375**	**389,327**	**19,952**	**5%**	**365,930**	**126,932**
TOTAL ALL EXPENSES:		**377,799**	**392,627**	**14,828**	**4%**	**374,776**	**127,052**
NET INCOME (LOSS):		**(377,799)**	**(392,627)**	**(14,828)**	**4%**	**(374,776)**	**(127,052)**

Washington State Bar Association
Budget Comparison

BAR NEWS

Cost Center	**FY25 REFORECAST FTE**	**2.13**
BN	**FY24 REFORECAST FTE**	**2.23**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40900	ROYALTIES	2,500	2,000	(500)	-20%	1,543	-
	42710	BNEWS DISPLAY ADVERTISING	400,000	405,000	5,000	1%	418,264	140,525
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	108	72
	42730	BNEWS CLASSIFIED ADVERTISING	7,500	2,500	(5,000)	-67%	2,761	1,463
	42760	JOB TARGET ADVERSTISING	200,000	180,000	(20,000)	-10%	152,139	27,663
	TOTAL REVENUE		**610,100**	**589,600**	**(20,500)**	**-3%**	**574,814**	**169,723**
DIRECT EXPENSES:								
	50060	POSTAGE	110,000	135,000	25,000	23%	122,543	45,194
	50070	PRINTING & COPYING	250,000	262,500	12,500	5%	211,369	71,689
	50110	STAFF CONFERENCE & TRAINING	2,500	-	(2,500)	-100%	-	0
	50120	STAFF MEMBERSHIP DUES	135	150	15	11%	135	-
	50130	SUBSCRIPTIONS	225	225	-	0%	203	204
	50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,000	-	0%	572	-
	52710	GRAPHICS/ARTWORK	100	1,000	900	900%	1,103	-
	52750	EDITORIAL ADVIS COMMITTEE EXP	-	300	300		20	-
	TOTAL DIRECT EXPENSES		**364,960**	**401,175**	**36,215**	**10%**	**335,944**	**117,088**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	213,007	207,867	(5,140)	-2%	213,708	74,137
	51299	BENEFITS EXPENSE	69,472	67,753	(1,718)	-2%	70,936	21,462
	51900	OTHER INDIRECT EXPENSE	65,700	54,444	(11,256)	-17%	59,554	18,087
	TOTAL INDIRECT EXPENSES:		**348,179**	**330,063**	**(18,115)**	**-5%**	**344,199**	**113,686**
	TOTAL ALL EXPENSES:		**713,139**	**731,238**	**18,100**	**3%**	**680,143**	**230,774**
	NET INCOME (LOSS):		**(103,039)**	**(141,638)**	**(38,600)**	**37%**	**(105,328)**	**(61,051)**

Washington State Bar Association
Budget Comparison

BOARD OF GOVERNORS

Cost Center	**FY25 REFORECAST FTE**	**1.40**
BOG	**FY24 REFORECAST FTE**	**1.50**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	-	-	-		(0)	-
	50140	SUPPLIES	500	500	-	0%	610	73
	52125	LEADERSHIP TRAINING	20,000	15,000	(5,000)	-25%	1,681	-
	52810	BOG MEETINGS	190,000	148,000	(42,000)	-22%	164,195	25,436
	52820	BOG COMMITTEES' EXPENSES	2,500	2,000	(500)	-20%	18	3,628
	52821	BOG RETREAT	35,000	40,000	5,000	14%	30,180	37,745
	52822	BOG CONFERENCE ATTENDANCE	60,000	39,500	(20,500)	-34%	55,335	2,583
	52830	BOG TRAVEL & OUTREACH	22,000	50,000	28,000	127%	28,413	6,723
	52880	BOG ELECTIONS	26,900	42,000	15,100	56%	12,545	-
	52960	PRESIDENT'S DINNER	15,000	10,000	(5,000)	-33%	11,129	0
	52812	NEW GOVERNOR ORIENTATION	10,000	10,000	-	0%	2,570	-
	52823	PRESIDENTS PHOTO	3,300	3,300	-	0%	1,652	-
	52891	LONG RANGE STRATEGIC PLANNING COUNCIL	600	-	(600)	-100%	-	-
	58150	ATTENDANCE AT BOG MEETINGS	-	-	-		(0)	-
	TOTAL DIRECT EXPENSES		**385,800**	**360,300**	**(25,500)**	**-7%**	**308,326**	**76,189**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	104,320	112,836	8,516	8%	103,300	40,628
	51299	BENEFITS EXPENSE	38,166	40,463	2,297	6%	30,140	13,856
	51900	OTHER INDIRECT EXPENSE	44,193	35,785	(8,408)	-19%	40,219	12,603
	TOTAL INDIRECT EXPENSES:		**186,679**	**189,084**	**2,405**	**1%**	**173,659**	**67,086**
	TOTAL ALL EXPENSES:		**572,479**	**549,384**	**(23,095)**	**-4%**	**481,985**	**143,275**
	NET INCOME (LOSS):		**(572,479)**	**(549,384)**	**23,095**	**-4%**	**(481,985)**	**(143,275)**

Washington State Bar Association
Budget Comparison

CHARACTER & FITNESS BOARD

Cost Center **FY25 REFORECAST FTE 0.75**
CFB **FY24 REFORECAST FTE 0.75**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	52235	CHARACTER & FITNESS BOARD EXP	18,000	18,000	-	0%	2,064	3,022
	54310	COURT REPORTERS	15,000	15,000	-	0%	687	3,096
	TOTAL DIRECT EXPENSES		**33,000**	**33,000**	**-**	**0%**	**2,750**	**6,118**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	93,739	95,315	1,576	2%	95,864	32,070
	51299	BENEFITS EXPENSE	30,383	27,582	(2,801)	-9%	28,077	8,957
	51900	OTHER INDIRECT EXPENSE	22,096	19,170	(2,926)	-13%	20,109	6,406
	TOTAL INDIRECT EXPENSES:		**146,219**	**142,068**	**(4,152)**	**-3%**	**144,050**	**47,433**
	TOTAL ALL EXPENSES:		**179,219**	**175,068**	**(4,152)**	**-2%**	**146,800**	**53,551**
	NET INCOME (LOSS):		**(179,219)**	**(175,068)**	**4,152**	**-2%**	**(146,800)**	**(53,551)**

			Washington State Bar Association Budget Comparison					
			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

COMMUNICATION STRATEGIES

Cost Center **FY25 REFORECAST FTE 6.05**
COMM **FY24 REFORECAST FTE 5.20**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	42570	50 YEAR MEMBER TRIBUTE LUNCH	500	100	(400)	-80%	1,900	-
	44100	WSBA LOGO MERCHANDISE SALES	-	500	500		2,414	-
	TOTAL REVENUE		**500**	**600**	**100**	**20%**	**4,314**	**-**
DIRECT EXPENSES:								
	50050	EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	(2,500)	-100%	1	-
	50100	STAFF TRAVEL/PARKING	5,895	5,895	-	0%	3,213	715
	50110	STAFF CONFERENCE & TRAINING	7,500	11,100	3,600	48%	9,199	8,721
	50120	STAFF MEMBERSHIP DUES	1,120	1,800	680	61%	1,164	-
	50130	SUBSCRIPTIONS	4,000	4,000	-	0%	2,237	435
	52511	BAR LEADERS SUMMIT	-	35,000	35,000		-	-
	52570	APEX	50,000	52,500	2,500	5%	47,315	-
	52573	50 YEAR MEMBER TRIBUTE LUNCH	30,000	35,000	5,000	17%	25,600	-
	52878	COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	3,956	1,456
	54027	BAR OUTREACH	18,000	20,000	2,000	11%	6,082	74
	TOTAL DIRECT EXPENSES		**134,015**	**180,295**	**46,280**	**35%**	**98,767**	**11,401**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	398,702	465,232	66,531	17%	344,958	112,942
	51299	BENEFITS EXPENSE	136,595	170,889	34,294	25%	118,866	46,683
	51900	OTHER INDIRECT EXPENSE	153,201	154,640	1,439	1%	139,218	50,160
	TOTAL INDIRECT EXPENSES:		**688,499**	**790,762**	**102,263**	**15%**	**603,042**	**209,785**
	TOTAL ALL EXPENSES:		**822,514**	**971,057**	**148,543**	**18%**	**701,809**	**221,186**
	NET INCOME (LOSS):		**(822,014)**	**(970,457)**	**(148,443)**	**18%**	**(697,495)**	**(221,186)**

Washington State Bar Association
Budget Comparison

COMMUNICATION STRATEGIES FTE

Cost Center **FY25 REFORECAST FTE 1.00**
COMM FTE **FY24 REFORECAST FTE 1.00**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	TOTAL DIRECT EXPENSES		-	-	-		-	-
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	171,146	179,737	8,591	5%	171,493	60,843
	51299	BENEFITS EXPENSE	47,372	45,265	(2,107)	-4%	47,337	14,981
	51900	OTHER INDIRECT EXPENSE	29,462	25,560	(3,901)	-13%	26,684	8,541
	TOTAL INDIRECT EXPENSES:		**247,980**	**250,562**	**2,582**	**1%**	**245,513**	**84,365**
	NET INCOME (LOSS):		**(247,980)**	**(250,562)**	**(2,582)**	**1%**	**(245,513)**	**(84,365)**

Washington State Bar Association
Budget Comparison

DISCIPLINE

Cost Center **FY25 REFORECAST FTE 138.90**
DISC **FY24 REFORECAST FTE 138.00**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	42450	AUDIT REVENUE	1,000	1,000	-	0%	170	43
	44350	RECOVERY OF DISCIPLINE COSTS	100,000	70,000	(30,000)	-30%	54,568	27,297
	44450	DISCIPLINE HISTORY SUMMARY	18,000	19,000	1,000	6%	18,510	6,840
	TOTAL REVENUE		**119,000**	**90,000**	**(29,000)**	**-24%**	**73,248**	**34,180**
DIRECT EXPENSES:								
	50015	DEPRECIATION	11,539	-	(11,539)	-100%	-	-
	50080	PUBLICATIONS PRODUCTION	300	350	50	17%	129	-
	50100	STAFF TRAVEL/PARKING	15,000	25,000	10,000	67%	13,800	3,680
	50110	STAFF CONFERENCE & TRAINING	34,627	37,345	2,718	8%	28,498	4,471
	50120	STAFF MEMBERSHIP DUES	7,365	7,090	(275)	-4%	6,418	6,308
	50160	TELEPHONE	4,800	4,000	(800)	-17%	2,740	726
	54310	COURT REPORTERS	60,000	60,000	-	0%	61,666	15,770
	54320	OUTSIDE COUNSEL EXPENSES	1,000	1,000	-	0%	250	-
	54360	LITIGATION EXPENSES	40,000	40,000	-	0%	43,226	3,159
	54370	DISABILITY EXPENSES	9,000	15,000	6,000	67%	7,026	3,649
	54400	TRANSLATION SERVICES	1,000	12,000	11,000	1100%	9,448	983
	TOTAL DIRECT EXPENSES		**184,630**	**201,785**	**17,155**	**9%**	**173,200**	**38,744**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	3,795,327	4,053,832	258,505	7%	3,734,909	1,336,576
	51299	BENEFITS EXPENSE	1,130,160	1,272,455	142,295	13%	1,115,581	408,840
	51900	OTHER INDIRECT EXPENSE	1,119,549	995,577	(123,972)	-11%	1,015,908	332,106
	TOTAL INDIRECT EXPENSES:		**6,045,036**	**6,321,864**	**276,827**	**5%**	**5,866,398**	**2,077,522**
	TOTAL ALL EXPENSES:		**6,229,667**	**6,523,649**	**293,982**	**5%**	**6,039,598**	**2,116,266**
	NET INCOME (LOSS):		**(6,110,667)**	**(6,433,649)**	**(322,982)**	**5%**	**(5,966,350)**	**(2,082,087)**

Washington State Bar Association
Budget Comparison

DIVERSITY

Cost Center **FY25 REFORECAST FTE 2.69**
DIV **FY24 REFORECAST FTE 2.69**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40300	DONATIONS & GRANTS	135,000	135,000	-	0%	135,000	-
	TOTAL REVENUE		**135,000**	**135,000**	**-**	**0%**	**135,000**	**-**
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	60,550	7,000	(53,550)	-88%	58,775	45
	50100	STAFF TRAVEL/PARKING	1,500	3,700	2,200	147%	874	211
	50110	STAFF CONFERENCE & TRAINING	2,000	3,000	1,000	50%	2,154	162
	50120	STAFF MEMBERSHIP DUES	550	700	150	27%	90	90
	50145	SURVEYS	17,500	-	(17,500)	-100%	17,500	-
	52680	DEI COUNCIL	3,800	5,900	2,100	55%	3,948	79
	52681	DIVERSITY EVENTS & PROJECTS	31,800	43,100	11,300	36%	11,016	3,670
	52687	INTERNAL DIVERSITY OUTREACH	-	7,500	7,500		-	-
	TOTAL DIRECT EXPENSES		**117,700**	**70,900**	**(46,800)**	**-40%**	**94,356**	**4,257**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	212,559	227,749	15,190	7%	149,846	74,317
	51299	BENEFITS EXPENSE	70,525	79,569	9,043	13%	46,796	25,162
	51900	OTHER INDIRECT EXPENSE	79,252	68,757	(10,495)	-13%	71,929	22,861
	TOTAL INDIRECT EXPENSES:		**362,337**	**376,075**	**13,738**	**4%**	**268,572**	**122,340**
	TOTAL ALL EXPENSES:		**480,037**	**446,975**	**(33,062)**	**-7%**	**362,928**	**126,598**
	NET INCOME (LOSS):		**(345,037)**	**(311,975)**	**33,062**	**-10%**	**(227,928)**	**(126,598)**

Washington State Bar Association
Budget Comparison

FINANCE

Cost Center **FY25 REFORECAST FTE** **6.92**
FIN **FY24 REFORECAST FTE** **6.92**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	650,000	600,000	(50,000)	-8%	929,443	218,483
	TOTAL REVENUE		**650,000**	**600,000**	**(50,000)**	**-8%**	**929,443**	**218,483**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	1,500	3,750	2,250	150%	3,765	1,402
	50110	STAFF CONFERENCE & TRAINING	520	500	(20)	-4%	263	303
	50120	STAFF MEMBERSHIP DUES	620	670	50	8%	613	-
	TOTAL DIRECT EXPENSES		**2,640**	**4,920**	**2,280**	**86%**	**4,641**	**1,706**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	714,291	751,265	36,974	5%	703,552	262,460
	51299	BENEFITS EXPENSE	232,902	232,396	(506)	0%	221,122	76,713
	51900	OTHER INDIRECT EXPENSE	203,876	176,878	(26,998)	-13%	200,758	58,910
	51936	FACILITY RESERVE REBATE		-			15,520	-
	TOTAL INDIRECT EXPENSES:		**1,151,069**	**1,160,539**	**9,470**	**1%**	**1,140,952**	**398,083**
	TOTAL ALL EXPENSES:		**1,153,709**	**1,165,459**	**11,750**	**1%**	**1,145,593**	**399,789**
	NET INCOME (LOSS):		**(503,709)**	**(565,459)**	**(61,750)**	**12%**	**(216,150)**	**(181,306)**

Washington State Bar Association
Budget Comparison

FOUNDATION

Cost Center **FY25 REFORECAST FTE 1.05**
FOUND **FY24 REFORECAST FTE 1.05**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	3,000	3,200	200	7%	3,000	3,200
	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	2,400	2,400		2,175	878
	50060	POSTAGE	350	400	50	14%	38	-
	50070	PRINTING & COPYING	700	1,000	300	43%	452	-
	50100	STAFF TRAVEL/PARKING	900	3,000	2,100	233%	269	-
	50110	STAFF CONFERENCE & TRAINING	2,300	2,200	(100)	-4%	1,473	-
	50140	SUPPLIES	150	2,000	1,850	1233%	81	-
	52940	BOARD OF TRUSTEES	3,250	3,600	350	11%	1,245	62
	TOTAL DIRECT EXPENSES		**10,650**	**17,800**	**7,150**	**67%**	**8,733**	**4,140**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	100,026	106,460	6,434	6%	100,198	35,695
	51299	BENEFITS EXPENSE	38,468	34,056	(4,412)	-11%	37,670	10,962
	51900	OTHER INDIRECT EXPENSE	30,935	26,838	(4,097)	-13%	28,230	8,918
	TOTAL INDIRECT EXPENSES:		**169,428**	**167,354**	**(2,074)**	**-1%**	**166,098**	**55,575**
	TOTAL ALL EXPENSES:		**180,078**	**185,154**	**5,076**	**3%**	**174,831**	**59,715**
	NET INCOME (LOSS):		**(180,078)**	**(185,154)**	**(5,076)**	**3%**	**(174,831)**	**(59,715)**

Washington State Bar Association
Budget Comparison

HUMAN RESOURCES

Cost Center — **FY25 REFORECAST FT14.00**
HR — **FY24 REFORECAST FT14.00**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	2,000	10,000	8,000	400%	-	-
	50100	STAFF TRAVEL/PARKING	700	300	(400)	-57%	122	15
	50110	STAFF CONFERENCE & TRAINING	-	2,200	2,200		-	171
	50120	STAFF MEMBERSHIP DUES	1,000	1,000	-	0%	1,036	528
	50130	SUBSCRIPTIONS	1,000	2,000	1,000	100%	1,904	993
	54512	STAFF TRAINING- GENERAL	12,912	36,800	23,888	185%	10,295	447
	54520	RECRUITING AND ADVERTISING	8,000	8,000	-	0%	6,110	1,865
	54530	PAYROLL PROCESSING	50,000	50,000	-	0%	47,470	19,555
	54540	SALARY SURVEYS	1,500	1,000	(500)	-33%	1,973	-
	54590	TRANSFER TO INDIRECT EXPENSE	(77,112)	(111,300)	(34,188)	44%	(68,911)	(23,574)
	TOTAL DIRECT EXPENSES		-	-	-		-	-
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	608,465	585,774	(22,691)	-4%	537,380	196,579
	51299	BENEFITS EXPENSE	98,842	115,845	17,003	17%	146,941	46,784
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51900	OTHER INDIRECT EXPENSE	117,847	102,241	(15,606)	-13%	107,121	34,040
	TOTAL INDIRECT EXPENSES:		**625,154**	**603,860**	**(21,294)**	**-3%**	**791,442**	**277,402**
	TOTAL ALL EXPENSES:		**625,154**	**603,860**	**(21,294)**	**-3%**	**791,442**	**277,402**
	NET INCOME (LOSS):		**(625,154)**	**(603,860)**	**21,294**	**-3%**	**(791,442)**	**(277,402)**

Washington State Bar Association
Budget Comparison

LAW CLERK PROGRAM

Cost Center **FY25 REFORECAST FTE 1.23**
CLERK **FY24 REFORECAST FTE 1.23**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	42275	LAW CLERK FEES	204,000	234,000	30,000	15%	201,068	194,500
	42286	LAW CLERK APPLICATION FEES	3,200	3,200	-	0%	5,000	2,000
	TOTAL REVENUE		**207,200**	**237,200**	**30,000**	**14%**	**206,068**	**196,500**
DIRECT EXPENSES:								
	50015	DEPRECIATION	4,675	12,000	7,325	157%	-	-
	50100	STAFF TRAVEL/PARKING	500	-	(500)	-100%	24	-
	50130	SUBSCRIPTIONS	250	250	-	0%	276	-
	52245	CHARACTER & FITNESS INVESTI	100	100	-	0%	-	-
	53282	SOFTWARE HOSTING	1,210	681	(529)	-44%	1,288	222
	52255	LAW CLERK BOARD	8,000	8,000	-	0%	5,716	1,440
	52258	LAW CLERK OUTREACH	5,000	30,000	25,000	500%	5,476	-
	TOTAL DIRECT EXPENSES		**19,735**	**51,031**	**31,296**	**159%**	**12,781**	**1,662**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	100,677	113,225	12,549	12%	102,505	37,406
	51299	BENEFITS EXPENSE	31,257	38,208	6,952	22%	30,283	11,824
	51900	OTHER INDIRECT EXPENSE	36,238	31,439	(4,799)	-13%	32,871	10,425
	TOTAL INDIRECT EXPENSES:		**168,171**	**182,873**	**14,702**	**9%**	**165,659**	**59,656**
	TOTAL ALL EXPENSES:		**187,907**	**233,904**	**45,997**	**24%**	**178,440**	**61,318**
	NET INCOME (LOSS):		**19,293**	**3,296**	**(15,997)**	**-83%**	**27,628**	**135,182**

Washington State Bar Association
Budget Comparison

LEGISLATIVE

Cost Center **FY25 REFORECAST FTE 1.70**
LEG **FY24 REFORECAST FTE 1.70**

		FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:							
TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:							
50100	STAFF TRAVEL/PARKING	2,500	2,500	-	0%	83	243
50110	STAFF CONFERENCE & TRAININC	2,500	2,200	(300)	-12%	1,736	2,101
50120	STAFF MEMBERSHIP DUES	450	200	(250)	-56%	260	-
50130	SUBSCRIPTIONS	2,000	2,000	-	0%	1,985	1,986
50160	TELEPHONE	485	575	90	19%	577	192
52660	JUD RECOMMEND COMMITTEE	2,250	2,250	-	0%	-	-
54910	RENT - OLYMPIA OFFICE	1,500	-	(1,500)	-100%	-	-
54920	CONTRACT LOBBYIST	12,500	15,000	2,500	20%	12,500	3,000
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	2	130
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
TOTAL DIRECT EXPENSES		**25,735**	**26,275**	**540**	**2%**	**17,142**	**7,652**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	152,783	160,438	7,654	5%	152,110	53,924
51299	BENEFITS EXPENSE	52,771	53,043	272	1%	51,366	17,078
51900	OTHER INDIRECT EXPENSE	50,085	43,453	(6,632)	-13%	45,633	14,445
TOTAL INDIRECT EXPENSES:		**255,640**	**256,933**	**1,294**	**1%**	**249,109**	**85,447**
TOTAL ALL EXPENSES:		**281,375**	**283,208**	**1,834**	**1%**	**266,251**	**93,099**
NET INCOME (LOSS):		**(281,375)**	**(283,208)**	**(1,834)**	**1%**	**(266,251)**	**(93,099)**

Washington State Bar Association
Budget Comparison

LEGAL LUNCHBOX

Cost Center **FY25 REFORECAST FT10.43**
LLB **FY24 REFORECAST FT10.43**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	41450	SPONSORSHIPS	9,000	9,000	-	0%	9,000	-
	43400	DIGITAL VIDEO SALES	20,000	25,000	5,000	25%	27,097	20,286
	TOTAL REVENUE		**29,000**	**34,000**	**5,000**	**17%**	**36,097**	**20,286**
DIRECT EXPENSES:								
	52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	-
	53700	SPEAKERS & PROGRAM DEVELOP	100	100	-	0%	-	-
	53730	HONORARIUM	1,500	1,500	-	0%	-	-
	53283	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	6,067	-
	53731	INSURANCE REBATE	(425)	(3,375)	(2,950)	694%	(2,528)	-
	TOTAL DIRECT EXPENSES		**7,675**	**4,725**	**(2,950)**	**-38%**	**3,539**	**-**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	28,998	31,087	2,089	7%	29,074	10,383
	51299	BENEFITS EXPENSE	10,648	11,797	1,149	11%	10,072	3,786
	51900	OTHER INDIRECT EXPENSE	12,669	10,991	(1,678)	-13%	11,215	3,643
	51935	INSURANCE REBATE	(4,060)	(19,016)	(14,956)	368%	(20,950)	-
	TOTAL INDIRECT EXPENSES:		**48,255**	**34,859**	**(13,396)**	**-28%**	**29,411**	**17,811**
	TOTAL ALL EXPENSES:		**55,930**	**39,584**	**(16,346)**	**-29%**	**32,950**	**17,811**
	NET INCOME (LOSS):		**(26,930)**	**(5,584)**	**21,346**	**-79%**	**3,147**	**2,475**

Washington State Bar Association
Budget Comparison

LICENSING & MEMBERSHIP RECORDS

Cost Center **FY25 REFORECAST FTE 14.83**
LICMR **FY24 REFORECAST FTE 13.83**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	41100	STATUS CERTIFICATE FEES	27,000	27,000	-	0%	29,600	11,125
	42288	INVESTIGATION FEES	20,000	25,000	5,000	25%	27,700	11,300
	42290	PRO HAC VICE	400,000	425,000	25,000	6%	496,975	135,623
	45040	MEMBER CONTACT INFORMATION	3,700	5,000	1,300	35%	5,706	2,973
	45060	PHOTO BAR CARD SALES	200	200	-	0%	276	204
	TOTAL REVENUE		**450,900**	**482,200**	**31,300**	**7%**	**560,257**	**161,225**
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	-	6,000	6,000		6,000	-
	50060	POSTAGE	17,652	4,000	(13,652)	-77%	14,599	89
	50140	SUPPLIES	-	-	-		-	-
	53282	SOFTWARE HOSTING	15,125	18,380	3,255	22%	16,105	5,940
	55010	LICENSING FORMS	-	-	-		-	-
	TOTAL DIRECT EXPENSES		**32,777**	**28,380**	**(4,397)**	**-13%**	**36,704**	**6,029**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	401,688	515,705	114,016	28%	421,349	169,620
	51299	BENEFITS EXPENSE	137,867	158,553	20,686	15%	138,247	50,700
	51900	OTHER INDIRECT EXPENSE	112,839	123,457	10,618	9%	102,480	41,074
	TOTAL INDIRECT EXPENSES:		**652,394**	**797,715**	**145,320**	**22%**	**662,076**	**261,393**
	TOTAL ALL EXPENSES:		**685,171**	**826,095**	**140,923**	**21%**	**698,780**	**267,422**
	NET INCOME (LOSS):		**(234,271)**	**(343,895)**	**(109,623)**	**47%**	**(138,523)**	**(106,197)**

LICENSE FEES
Cost Center
LIC

Washington State Bar Association
Budget Comparison

		FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:							
40600	LICENSE FEES	16,692,574	16,853,241	160,667	1%	16,279,888	5,180,944
40625	LICENSE FEES - NEW ADMITTEES	417,925	429,375	11,450	3%	423,252	158,071
40650	LICENSE FEES - LATE FEES	200,000	200,000	-	0%	383,255	412
40675	LICENSE FEES - REINSTATEMENTS	10,000	10,000	-	0%	27,605	4,743
TOTAL REVENUE		**17,320,499**	**17,492,616**	**172,117**	**1%**	**17,113,999**	**5,344,170**
NET INCOME (LOSS):		**17,320,499**	**17,492,616**	**172,117**	**1%**	**17,113,999**	**5,344,170**

Washington State Bar Association
Budget Comparison

LIMITED LICENSE LEGAL TECHNICIAN PROGRAM

Cost Center **FY25 REFORECAST FTE 0.48**
LLLT **FY24 REFORECAST FTE 0.53**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	41800	SEMINAR REGISTRATIONS	2,000	7,000	5,000	250%	1,045	5,600
	42281	LLLT LICENSE FEES	18,562	17,731	(831)	-4%	15,296	5,004
	42288	INVESTIGATION FEES	-	-	-		100	-
	42291	LLLT LATE LICENSE FEES	-	-	-		404	-
	45220	MCLE LATE FEES	150	300	150	100%	450	-
	TOTAL REVENUE		**20,712**	**25,031**	**4,319**	**21%**	**17,295**	**10,604**
DIRECT EXPENSES:								
	52683	LLLT BOARD	14,240	11,500	(2,740)	-19%	1,341	368
	52689	LLLT EDUCATION	-	1,000	1,000		-	35
	TOTAL DIRECT EXPENSES		**14,240**	**12,500**	**(1,740)**	**-12%**	**1,341**	**403**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	51,460	55,689	4,229	8%	51,982	20,181
	51299	BENEFITS EXPENSE	14,055	17,525	3,470	25%	13,665	6,233
	51900	OTHER INDIRECT EXPENSE	15,615	14,569	(1,045)	-7%	14,309	5,652
	TOTAL INDIRECT EXPENSES:		**81,130**	**87,784**	**6,654**	**8%**	**79,955**	**32,066**
	TOTAL ALL EXPENSES:		**95,370**	**100,284**	**4,914**	**5%**	**81,297**	**32,469**
	NET INCOME (LOSS):		**(74,658)**	**(75,253)**	**(595)**	**1%**	**(64,002)**	**(21,865)**

LIMITED PRACTICE OFFICERS

Cost Center **LPO**

FY25 REFORECAST FTE 0.68
FY24 REFORECAST FTE 0.78

Washington State Bar Association
Budget Comparison

	Account	Description	FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	42288	INVESTIGATION FEES	200	300	100	50%	1,500	300
	45110	LPO EXAMINATION FEES	22,000	20,000	(2,000)	-9%	18,600	7,200
	45115	LPO EXAM LATE FEES	3,300	3,000	(300)	-9%	2,300	1,200
	45120	LPO LICENSE FEES	170,000	160,000	(10,000)	-6%	156,974	50,492
	45125	LPO LATE LICENSE FEES	2,500	2,000	(500)	-20%	3,600	-
	45220	MCLE LATE FEES	4,000	4,000	-	0%	3,150	1,650
	TOTAL REVENUE		**202,000**	**189,300**	**(12,700)**	**-6%**	**186,124**	**60,842**
DIRECT EXPENSES:								
	50050	EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	(1,000)	-100%	1,240	-
	50070	PRINTING & COPYING	200	200	-	0%	123	-
	50140	SUPPLIES	100	200	100	100%	113	-
	52210	FACILITY, PARKING, FOOD	6,300	9,500	3,200	51%	7,333	-
	52688	EXAM WRITING	9,000	19,000	10,000	111%	8,400	4,200
	55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	278	-
	55165	LPO OUTREACH	1,000	1,000	-	0%	-	-
	53282	SOFTWARE HOSTING	3,025	3,404	379	13%	3,221	1,101
	TOTAL DIRECT EXPENSES		**24,625**	**37,304**	**12,679**	**51%**	**20,708**	**5,301**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	69,420	66,043	(3,378)	-5%	70,170	21,424
	51299	BENEFITS EXPENSE	19,678	21,528	1,849	9%	18,906	6,474
	51900	OTHER INDIRECT EXPENSE	22,980	17,637	(5,344)	-23%	20,883	5,904
	TOTAL INDIRECT EXPENSES:		**112,079**	**105,207**	**(6,872)**	**-6%**	**109,959**	**33,801**
	TOTAL ALL EXPENSES:		**136,704**	**142,511**	**5,807**	**4%**	**130,667**	**39,102**
	NET INCOME (LOSS):		**65,296**	**46,789**	**(18,507)**	**-28%**	**55,457**	**21,740**

Washington State Bar Association
Budget Comparison

MANDATORY CONTINUING LEGAL EDUCATION

Cost Center **FY25 REFORECAST FTE 4.76**
MCLE **FY24 REFORECAST FTE 5.88**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	45210	ACTIVITY APPLICATION FEE	550,000	600,000	50,000	9%	724,600	236,600
	45215	ACTIVITY APPLICATION LATE FEE	220,000	220,000	-	0%	266,650	101,200
	45220	MCLE LATE FEES	190,000	225,000	35,000	18%	266,925	66,600
	45230	ANNUAL ACCREDITED SPONSOR FEES	36,000	39,000	3,000	8%	37,500	24,000
	45250	ATTENDANCE LATE FEES	90,000	120,000	30,000	33%	120,050	44,450
	45255	COMITY CERTIFICATES - REQUEST	13,800	13,800	-	0%	13,497	8,100
	45260	COMITY CERTIFICATES - SUBMIT	14,000	16,000	2,000	14%	16,575	15,925
	TOTAL REVENUE		**1,113,800**	**1,233,800**	**120,000**	**11%**	**1,445,797**	**496,875**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
	50110	STAFF CONFERENCE & TRAINING	4,000	4,600	600	15%	3,564	-
	50120	STAFF MEMBERSHIP DUES	500	500	-	0%	500	500
	55210	MCLE BOARD EXPENSES	5,000	4,000	(1,000)	-20%	-	992
	55220	DEPRECIATION-SOFTWARE	130,449	142,183	11,734	9%	124,381	48,048
	TOTAL DIRECT EXPENSES		**139,999**	**151,333**	**11,334**	**8%**	**128,445**	**49,540**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	454,500	400,391	(54,109)	-12%	445,511	147,004
	51299	BENEFITS EXPENSE	155,895	136,403	(19,492)	-13%	143,462	44,748
	51900	OTHER INDIRECT EXPENSE	173,235	121,923	(51,312)	-30%	157,394	40,697
	TOTAL INDIRECT EXPENSES:		**783,630**	**658,717**	**(124,913)**	**-16%**	**746,368**	**232,449**
	TOTAL ALL EXPENSES:		**923,629**	**810,050**	**(113,579)**	**-12%**	**874,813**	**281,989**
	NET INCOME (LOSS):		**190,171**	**423,750**	**233,579**	**123%**	**570,984**	**214,886**

Washington State Bar Association
Budget Comparison

MEMBER WELLNESS PROGRAM

Cost Center — **FY25 REFORECAST FTE 1.48**
MWP — **FY24 REFORECAST FTE 1.48**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40205	DIVERSION	7,500	10,000	2,500	33%	11,050	1,500
	TOTAL REVENUE		**7,500**	**10,000**	**2,500**	**33%**	**11,050**	**1,500**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	400	1,000	600	150%	-	-
	50110	STAFF CONFERENCE & TRAINING	312	4,400	4,088	1310%	527	75
	50120	STAFF MEMBERSHIP DUES	700	800	100	14%	267	375
	50130	SUBSCRIPTIONS	1,200	1,455	255	21%	1,324	441
	54715	MEMBER WELLNESS COUNCIL	1,000	4,250	3,250	325%	1,000	1,042
	TOTAL DIRECT EXPENSES		**3,612**	**11,905**	**8,293**	**230%**	**3,117**	**1,933**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	133,585	144,902	11,316	8%	138,488	48,353
	51299	BENEFITS EXPENSE	59,693	47,310	(12,383)	-21%	59,180	15,085
	51900	OTHER INDIRECT EXPENSE	43,603	37,829	(5,774)	-13%	39,832	12,561
	TOTAL INDIRECT EXPENSES:		**236,881**	**230,041**	**(6,841)**	**-3%**	**237,499**	**76,000**
	TOTAL ALL EXPENSES:		**240,493**	**241,946**	**1,452**	**1%**	**240,617**	**77,933**
	NET INCOME (LOSS):		**(232,993)**	**(231,946)**	**1,048**	**0%**	**(229,567)**	**(76,433)**

MEMBER SERVICES & ENGAGEMENT

Cost Center **FY25 REFORECAST FTE 2.45**
MSE **FY24 REFORECAST FTE 2.45**

Washington State Bar Association
Budget Comparison

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40900	ROYALTIES	10,800	10,800	-	0%	12,767	5,150
	41450	SPONSORSHIPS	-	2,500	2,500		2,566	-
	41800	SEMINAR REGISTRATIONS	-	3,000	3,000		1,980	-
	TOTAL REVENUE		**10,800**	**16,300**	**5,500**	**51%**	**17,313**	**5,150**
DIRECT EXPENSES:								
	50070	PRINTING & COPYING	1,300	1,600	300	23%	-	-
	50085	YLL SECTION PROGRAM	1,500	1,300	(200)	-13%	-	555
	50095	CLE COMPS	1,000	1,000	-	0%	-	-
	50100	STAFF TRAVEL/PARKING	2,500	3,500	1,000	40%	20	36
	50110	STAFF CONFERENCE & TRAINING	250	2,200	1,950	780%	339	-
	50120	STAFF MEMBERSHIP DUES	845	450	(395)	-47%	150	-
	50130	SUBSCRIPTIONS	-	350	350		-	-
	54391	LAW LIBRARY DESKBOOK ACCESS	4,000	10,000	6,000	150%	-	9,311
	54610	LIBRARY MATERIALS/RESOURCES	1,500	4,000	2,500	167%	250	87
	55266	NEW LAWYER OUTREACH EVENTS	13,500	5,000	(8,500)	-63%	2,029	-
	55270	NEW LAWYERS COMMITTEE	1,000	15,000	14,000	1400%	2,584	703
	55970	MEMBER ENGAGEMENT COUNCIL	-	500	500		-	-
	55981	SMALL TOWN AND RURAL COUNCIL OUTREACH AND ACTIVITIES	55,000	65,000	10,000	18%	29,282	-
	55980	SMALL TOWN AND RURAL COUNCIL	5,000	7,500	2,500	50%	55	-
	57460	LAW SCHOOL OUTREACH	-	500	500		-	-
	58450	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	149	100
	58500	NEW LAWYER OUTREACH	1,000	-	(1,000)	-100%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	(5,000)	-100%	-	-
	TOTAL DIRECT EXPENSES		**94,395**	**118,900**	**24,505**	**26%**	**34,857**	**10,792**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	167,808	167,441	(367)	0%	159,996	43,574
	51299	BENEFITS EXPENSE	57,800	65,553	7,753	13%	53,060	18,919
	51900	OTHER INDIRECT EXPENSE	72,181	62,623	(9,558)	-13%	65,742	20,851
	TOTAL INDIRECT EXPENSES:		**297,790**	**295,617**	**(2,172)**	**-1%**	**278,797**	**83,344**
	TOTAL ALL EXPENSES:		**392,185**	**414,517**	**22,333**	**6%**	**313,654**	**94,136**
	NET INCOME (LOSS):		**(381,385)**	**(398,217)**	**(16,833)**	**4%**	**(296,341)**	**(88,986)**

Washington State Bar Association
Budget Comparison

MINI CLE

Cost Center
MINI

FY25 REFORECAST FTE 0.92
FY24 REFORECAST FTE 0.92

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	TOTAL DIRECT EXPENSES		-	-	-		-	-
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	66,852	71,340	4,488	7%	67,856	23,862
	51299	BENEFITS EXPENSE	22,372	26,074	3,701	17%	21,787	8,366
	51900	OTHER INDIRECT EXPENSE	27,105	23,516	(3,589)	-13%	24,750	7,788
	TOTAL INDIRECT EXPENSES:		**116,330**	**120,930**	**4,600**	**4%**	**114,393**	**40,015**
	NET INCOME (LOSS):		**(116,330)**	**(120,930)**	**(4,600)**	**4%**	**(114,393)**	**(40,015)**

NEW MEMBER EDUCATION

Cost Center **NME**

FY25 REFORECAST FTE 0.84
FY24 REFORECAST FTE 0.84

Washington State Bar Association
Budget Comparison

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40950	NME PRODUCT SALES	40,000	150,000	110,000	275%	114,482	92,212
	41800	SEMINAR REGISTRATIONS	15,000	13,000	(2,000)	-13%	16,455	3,564
	47100	TRIAL ADVOCACY PROGRAM	12,000	15,000	3,000	25%	12,098	-
	TOTAL REVENUE		**67,000**	**178,000**	**111,000**	**166%**	**143,035**	**95,776**
DIRECT EXPENSES:								
	55265	SPEAKERS & PROGRAM DEVELOPMENT	250	575	325	130%	-	-
	57320	TRIAL ADVOCACY EXPENSES	1,500	2,025	525	35%	1,254	-
	TOTAL DIRECT EXPENSES		**1,750**	**2,600**	**850**	**49%**	**1,254**	**-**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	59,225	63,225	4,001	7%	58,755	21,373
	51299	BENEFITS EXPENSE	22,105	23,475	1,370	6%	20,580	7,554
	51900	OTHER INDIRECT EXPENSE	24,748	21,471	(3,277)	-13%	22,430	7,160
	TOTAL INDIRECT EXPENSES:		**106,078**	**108,171**	**2,093**	**2%**	**101,764**	**36,087**
	TOTAL ALL EXPENSES:		**107,828**	**110,771**	**2,943**	**3%**	**103,019**	**36,087**
	NET INCOME (LOSS):		**(40,828)**	**67,229**	**108,057**	**-265%**	**40,017**	**59,689**

OFFICE OF GENERAL COUNSEL

Cost Center **FY25 REFORECAST FTE 6.47**
OGC **FY24 REFORECAST FTE 6.07**

Washington State Bar Association
Budget Comparison

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40200	COPY FEES	-	-	-		427	-
	40210	RECORDS REQUEST FEES	-	-	-		315	270
	TOTAL REVENUE		**-**	**-**	**-**		**742**	**270**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	-	3,500	3,500		-	-
	50110	STAFF CONFERENCE & TRAINING	6,656	6,215	(441)	-7%	3,094	-
	50120	STAFF MEMBERSHIP DUES	2,868	2,090	(778)	-27%	1,075	1,625
	50135	TRANSCRIPTION SERVICES	2,100	-	(2,100)	-100%	-	-
	52240	DISABILITY ACCOMMODATIONS	6,000	6,000	-	0%	532	-
	54360	LITIGATION EXPENSES	200	1,000	800	400%	3	136
	55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
	55615	WILLS	2,000	2,000	-	0%	-	-
	55620	CUSTODIANSHIP	5,000	5,000	-	0%	125	-
	TOTAL DIRECT EXPENSES		**25,824**	**26,805**	**981**	**4%**	**4,829**	**1,761**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	682,914	682,130	(784)	0%	700,467	227,027
	51299	BENEFITS EXPENSE	221,400	210,435	(10,965)	-5%	180,093	65,683
	51900	OTHER INDIRECT EXPENSE	178,833	158,347	(20,487)	-11%	162,422	50,369
	TOTAL INDIRECT EXPENSES:		**1,083,147**	**1,050,911**	**(32,235)**	**-3%**	**1,042,982**	**343,078**
	TOTAL ALL EXPENSES:		**1,108,971**	**1,077,716**	**(31,254)**	**-3%**	**1,047,812**	**344,839**
	NET INCOME (LOSS):		**(1,108,971)**	**(1,077,716)**	**31,254**	**-3%**	**(1,047,070)**	**(344,569)**

Washington State Bar Association
Budget Comparison

OFFICE OF THE EXECUTIVE DIRECTOR

Cost Center **FY25 REFORECAST FTE 3.90**
OED **FY24 REFORECAST FTE 2.90**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	4,450	2,000	(2,450)	-55%	2,485	715
	50110	STAFF CONFERENCE & TRAINING	9,282	8,800	(482)	-5%	9,179	1,505
	50120	STAFF MEMBERSHIP DUES	1,890	2,175	285	15%	1,240	645
	50145	SURVEYS	-	-	-		-	-
	52125	LEADERSHIP TRAINING	15,000	20,000	5,000	33%	16,016	-
	52585	WASHINGTON LEADERSHIP INSTITUTE	80,000	100,000	20,000	25%	80,000	100,000
	52590	BAR LEADERS CONFERENCE	-	-	-		-	-
	52840	ED TRAVEL & OUTREACH	4,000	6,000	2,000	50%	5,601	406
	TOTAL DIRECT EXPENSES		**114,622**	**138,975**	**24,353**	**21%**	**114,521**	**103,271**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	491,121	602,222	111,100	23%	490,689	198,382
	51299	BENEFITS EXPENSE	126,289	153,250	26,961	21%	134,228	52,201
	51900	OTHER INDIRECT EXPENSE	85,439	99,685	14,246	17%	77,730	33,830
	TOTAL INDIRECT EXPENSES:		**702,850**	**855,157**	**152,307**	**22%**	**702,647**	**284,414**
	TOTAL ALL EXPENSES:		**817,472**	**994,132**	**176,660**	**22%**	**817,168**	**387,685**
	NET INCOME (LOSS):		**(817,472)**	**(994,132)**	**(176,660)**	**22%**	**(817,168)**	**(387,685)**

OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center **FY25 REFORECAST FTE 1.30**
OGCDB **FY24 REFORECAST FTE 1.40**

Washington State Bar Association
Budget Comparison

		FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:							
TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:							
50110	STAFF CONFERENCE & TRAINING	-	2,000	2,000		-	-
50120	STAFF MEMBERSHIP DUES	100	100	-	0%	-	-
54310	COURT REPORTERS	500	25,000	24,500	4900%	44,538	3,350
55310	DISCIPLINARY BOARD EXPENSES	4,000	5,000	1,000	25%	797	-
55320	CHIEF HEARING OFFICER	40,000	40,000	-	0%	39,996	13,332
55330	HEARING OFFICER EXPENSES	4,000	4,000	-	0%	874	18
55340	HEARING OFFICER TRAINING	400	1,000	600	150%	-	-
55370	APPOINTED COUNSEL	48,000	50,400	2,400	5%	49,600	16,800
55380	DISCIPLINARY SELECTION PANEL	1,000	1,000	-	0%	-	-
TOTAL DIRECT EXPENSES		**98,000**	**128,500**	**30,500**	**31%**	**135,804**	**33,500**
INDIRECT EXPENSES:							
51199	SALARY EXPENSE	129,192	125,704	(3,487)	-3%	135,940	43,970
51299	BENEFITS EXPENSE	34,681	41,128	6,446	19%	37,123	13,548
51900	OTHER INDIRECT EXPENSE	41,247	33,228	(8,018)	-19%	37,512	11,053
TOTAL INDIRECT EXPENSES:		**205,120**	**200,060**	**(5,059)**	**-2%**	**210,574**	**68,572**
TOTAL ALL EXPENSES:		**303,120**	**328,560**	**25,441**	**8%**	**346,378**	**102,072**
NET INCOME (LOSS):		**(303,120)**	**(328,560)**	**(25,441)**	**8%**	**(346,378)**	**(102,072)**

PRACTICE OF LAW BOARD

Cost Center **FY25 REFORECAST FTE 0.35**
PLB **FY24 REFORECAST FTE 0.55**

Washington State Bar Association
Budget Comparison

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	50130	SUBSCRIPTIONS	-	-	-		-	-
	55510	PRACTICE OF LAW BOARD	12,000	16,000	4,000	33%	1,157	-
	TOTAL DIRECT EXPENSES		**12,000**	**16,000**	**4,000**	**33%**	**1,157**	**-**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	47,419	44,050	(3,369)	-7%	48,544	15,937
	51299	BENEFITS EXPENSE	21,236	15,037	(6,199)	-29%	18,779	5,265
	51900	OTHER INDIRECT EXPENSE	16,204	11,502	(4,702)	-29%	14,695	4,648
	TOTAL INDIRECT EXPENSES:		**84,860**	**70,590**	**(14,270)**	**-17%**	**82,019**	**25,850**
	TOTAL ALL EXPENSES:		**96,860**	**86,590**	**(10,270)**	**-11%**	**83,176**	**25,850**
	NET INCOME (LOSS):		**(96,860)**	**(86,590)**	**10,270**	**-11%**	**(83,176)**	**(25,850)**

Washington State Bar Association
Budget Comparison

PRACTICE MANAGEMENT ASSISTANCE

Cost Center **FY25 REFORECAST FTE 0.95**
PMA **FY24 REFORECAST FTE 0.95**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40900	ROYALTIES	62,000	62,000	-	0%	69,581	16,480
	TOTAL REVENUE		**62,000**	**62,000**	**-**	**0%**	**69,581**	**16,480**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	350	1,000	650	186%	386	-
	50110	STAFF CONFERENCE & TRAINING	260	2,500	2,240	862%	-	147
	50120	STAFF MEMBERSHIP DUES	150	150	-	0%	150	-
	54645	LEGAL TECH TASK FORCE	-	5,000	5,000		-	2,750
	55250	CASEMAKER/FASTCASE	75,000	85,000	10,000	13%	84,042	84,568
	TOTAL DIRECT EXPENSES		**75,760**	**93,650**	**17,890**	**24%**	**84,578**	**87,465**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	83,329	89,534	6,205	7%	83,474	30,097
	51299	BENEFITS EXPENSE	25,645	29,659	4,014	16%	24,903	9,532
	51900	OTHER INDIRECT EXPENSE	27,989	24,282	(3,706)	-13%	25,523	8,039
	TOTAL INDIRECT EXPENSES:		**136,963**	**143,475**	**6,512**	**5%**	**133,901**	**47,668**
	TOTAL ALL EXPENSES:		**212,723**	**237,125**	**24,402**	**11%**	**218,479**	**135,133**
	NET INCOME (LOSS):		**(150,723)**	**(175,125)**	**(24,402)**	**16%**	**(148,897)**	**(118,653)**

Washington State Bar Association
Budget Comparison

PROFESSIONAL RESPONSIBILITY PROGRAM

Cost Center — **FY25 REFORECAST FTE 1.08**
PRP — **FY24 REFORECAST FTE 1.10**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	1,500	4,000	2,500	167%	1,761	424
	50110	STAFF CONFERENCE & TRAINING	-	2,200	2,200		-	-
	50120	STAFF MEMBERSHIP DUES	500	500	-	0%	400	590
	55610	CPE COMMITTEE	1,000	1,000	-	0%	386	286
	TOTAL DIRECT EXPENSES		**3,000**	**7,700**	**4,700**	**157%**	**2,547**	**1,301**
INDIRECT EXPENSES:					-			
	51199	SALARY EXPENSE	138,408	141,621	3,213	2%	138,684	47,821
	51299	BENEFITS EXPENSE	63,587	40,867	(22,720)	-36%	62,414	13,153
	51900	OTHER INDIRECT EXPENSE	32,408	27,605	(4,803)	-15%	29,391	9,169
	TOTAL INDIRECT EXPENSES:		**234,403**	**210,093**	**(24,309)**	**-10%**	**230,489**	**70,143**
	TOTAL ALL EXPENSES:		**237,403**	**217,793**	**(19,609)**	**-8%**	**233,036**	**71,444**
	NET INCOME (LOSS):		**(237,403)**	**(217,793)**	**19,609**	**-8%**	**(233,036)**	**(71,444)**

Washington State Bar Association
Budget Comparison

PUBLIC SERVICE PROGRAMS

Cost Center **FY25 REFORECAST FTE 1.62**
PSP **FY24 REFORECAST FTE 1.62**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40300	DONATIONS & GRANTS	130,000	135,280	5,280	4%	130,000	-
	TOTAL REVENUE		**130,000**	**135,280**	**5,280**	**4%**	**130,000**	**-**
DIRECT EXPENSES:								
	50037	DONATIONS/SPONSORSHIPS/GRANTS	292,309	300,000	7,691	3%	278,889	78,441
	50100	STAFF TRAVEL/PARKING	500	2,000	1,500	300%	333	54
	50110	STAFF CONFERENCE & TRAINING	-	2,200	2,200		-	-
	50145	SURVEYS	100	-	(100)	-100%	-	-
	52110	PRO BONO & PUBLIC SERVICE COMMITTEI	2,500	2,500	-	0%	782	-
	54130	PRO BONO OUTREACH	2,000	4,000	2,000	100%	1,978	169
	TOTAL DIRECT EXPENSES		**297,409**	**310,700**	**13,291**	**4%**	**281,983**	**78,664**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	128,379	136,915	8,536	7%	117,051	45,186
	51299	BENEFITS EXPENSE	43,223	47,862	4,640	11%	37,768	15,238
	51900	OTHER INDIRECT EXPENSE	47,728	41,408	(6,320)	-13%	43,312	13,817
	TOTAL INDIRECT EXPENSES:		**219,330**	**226,185**	**6,855**	**3%**	**198,131**	**74,241**
	TOTAL ALL EXPENSES:		**516,739**	**536,885**	**20,146**	**4%**	**480,114**	**152,904**
	NET INCOME (LOSS):		**(386,739)**	**(401,605)**	**(14,866)**	**4%**	**(350,114)**	**(152,904)**

Washington State Bar Association
Budget Comparison

PUBLICATION & DESIGN SERVICES

Cost Center **FY25 REFORECAST FTE 0.89**
PUB **FY24 REFORECAST FTE 0.89**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	50130	SUBSCRIPTIONS	200	200	-	0%	88	80
	54026	IMAGE LIBRARY	4,100	4,800	700	17%	4,752	4,756
	TOTAL DIRECT EXPENSES		**4,300**	**5,000**	**700**	**16%**	**4,840**	**4,836**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	72,960	76,345	3,385	5%	76,767	27,013
	51299	BENEFITS EXPENSE	23,139	26,506	3,367	15%	21,510	8,718
	51900	OTHER INDIRECT EXPENSE	26,221	22,749	(3,472)	-13%	23,976	7,536
	TOTAL INDIRECT EXPENSES:		**122,320**	**125,600**	**3,279**	**3%**	**122,253**	**43,268**
	TOTAL ALL EXPENSES:		**126,620**	**130,600**	**3,979**	**3%**	**127,093**	**48,104**
	NET INCOME (LOSS):		**(126,620)**	**(130,600)**	**(3,979)**	**3%**	**(127,093)**	**(48,104)**

Washington State Bar Association
Budget Comparison

REGULATORY SERVICES FTE

Cost Center — **FY25 REFORECAST FTE** 2.2
RSD FTE — **FY24 REFORECAST FTE** 2.60

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	650	600	(50)	-8%	438	126
	50110	STAFF CONFERENCE & TRAINING	19,500	8,400	(11,100)	-57%	5,913	600
	50120	STAFF MEMBERSHIP DUES	350	490	140	40%	350	490
	TOTAL DIRECT EXPENSES		**20,500**	**9,490**	**(11,010)**	**-54%**	**6,700**	**1,216**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	357,120	299,450	(57,670)	-16%	353,064	100,366
	51299	BENEFITS EXPENSE	105,529	84,363	(21,166)	-20%	102,161	27,402
	51900	OTHER INDIRECT EXPENSE	76,601	56,872	(19,729)	-26%	69,609	19,218
	TOTAL INDIRECT EXPENSES:		**539,250**	**440,685**	**(98,565)**	**-18%**	**524,834**	**146,985**
	TOTAL ALL EXPENSES:		**559,750**	**450,175**	**(109,575)**	**-20%**	**531,535**	**148,202**
	NET INCOME (LOSS):		**(559,750)**	**(450,175)**	**109,575**	**-20%**	**(531,535)**	**(148,202)**

Washington State Bar Association
Budget Comparison

REGULATORY REFORM

Cost Center **FY25 REFORECAST FTE** **1.8**
RR **FY24 REFORECAST FTE** **0.00**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-	-	-	-
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	-	72,500	72,500		-	2,966
	52691	OUTREACH EXPENSES	-	10,000	10,000		-	-
	TOTAL DIRECT EXPENSES		**-**	**82,500**	**82,500**		**-**	**2,966**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	-	157,764	157,764		-	36,829
	51299	BENEFITS EXPENSE	-	46,175	46,175		-	9,771
	51900	OTHER INDIRECT EXPENSE	-	32,589	32,589		-	6,406
	TOTAL INDIRECT EXPENSES:		**-**	**236,528**	**236,528**		**-**	**53,006**
	TOTAL ALL EXPENSES:		**-**	**319,028**	**319,028**		**-**	**55,972**
	NET INCOME (LOSS):		**-**	**(319,028)**	**(319,028)**		**-**	**(55,972)**

SECTIONS ADMINISTRATION

Washington State Bar Association
Budget Comparison

Cost Center — **FY25 REFORECAST FTE** 2.53
SECT — **FY24 REFORECAST FTE** 2.58

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	48010	REIMBURSEMENTS FROM SECTIONS	297,786	275,000	(22,786)	-8%	275,415	323,838
	TOTAL REVENUE		**297,786**	**275,000**	**(22,786)**	**-8%**	**275,415**	**323,838**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	1,000	1,500	500	50%	59	-
	50110	STAFF CONFERENCE & TRAINING	500	-	(500)	-100%	-	-
	50120	STAFF MEMBERSHIP DUES	200	200	-	0%	-	-
	50130	SUBSCRIPTIONS	350	-	(350)	-100%	331	-
	52540	SECTION/COMMITTEE CHAIR MTGS	1,000	700	(300)	-30%	80	-
	TOTAL DIRECT EXPENSES		**3,050**	**2,400**	**(650)**	**-21%**	**470**	**-**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	159,053	169,092	10,038	6%	160,918	52,386
	51299	BENEFITS EXPENSE	65,223	67,073	1,850	3%	67,620	20,839
	51900	OTHER INDIRECT EXPENSE	76,011	64,668	(11,344)	-15%	69,223	21,730
	TOTAL INDIRECT EXPENSES:		**300,288**	**300,832**	**544**	**0%**	**297,761**	**94,955**
	TOTAL ALL EXPENSES:		**303,338**	**303,232**	**(106)**	**0%**	**298,231**	**94,955**
	NET INCOME (LOSS):		**(5,552)**	**(28,232)**	**(22,680)**	**409%**	**(22,816)**	**228,883**

Washington State Bar Association
Budget Comparison

SERVICE CENTER

Cost Center	FY25 REFORECAST FTE	5.78						
SC	FY24 REFORECAST FTE	5.78						

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	2,376	2,376	-	0%	2,376	715
	50110	STAFF CONFERENCE & TRAINING	2,184	677	(1,507)	-69%	10	-
	54400	TRANSLATION SERVICES	-	-	-		-	-
	TOTAL DIRECT EXPENSES		**4,560**	**3,053**	**(1,507)**	**-33%**	**2,386**	**715**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	394,527	427,125	32,598	8%	403,747	140,493
	51299	BENEFITS EXPENSE	160,136	160,271	136	0%	156,116	50,656
	51900	OTHER INDIRECT EXPENSE	170,289	147,739	(22,550)	-13%	154,687	49,364
	TOTAL INDIRECT EXPENSES:		**724,952**	**735,135**	**10,183**	**1%**	**714,551**	**240,513**
	TOTAL ALL EXPENSES:		**729,512**	**738,188**	**8,676**	**1%**	**716,937**	**241,228**
	NET INCOME (LOSS):		**(729,512)**	**(738,188)**	**(8,676)**	**1%**	**(716,937)**	**(241,228)**

TECHNOLOGY

Cost Center — **FY25 REFORECAST FTE 12.00**
TECH — **FY24 REFORECAST FTE 13.00**

Washington State Bar Association
Budget Comparison

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		-	-	-		-	-
DIRECT EXPENSES:								
	50033	CONSULTING SERVICES	165,000	140,000	(25,000)	-15%	270,160	55,931
	50100	STAFF TRAVEL/PARKING	1,000	1,000	-	0%	786	90
	50110	STAFF CONFERENCE & TRAINING	6,000	6,000	-	0%	823	-
	50120	STAFF MEMBERSHIP DUES	200	300	100	50%	120	-
	50160	TELEPHONE	95,000	90,000	(5,000)	-5%	86,328	29,381
	55911	CLOUD INFRASTRUCTURE	82,000	130,000	48,000	59%	43,143	13,494
	56100	COMPUTER HARDWARE	66,200	66,200	-	0%	64,018	27,330
	56150	COMPUTER SOFTWARE	330,000	530,000	200,000	61%	268,912	234,025
	56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	30,498	21,699
	56230	SOFTWARE MAINT & LICENSING	380,000	400,000	20,000	5%	338,290	114,689
	56550	THIRD PARTY SERVICES	10,000	65,000	55,000	550%	38,658	47,289
	56900	TRANSFER TO INDIRECT EXPENSES	(1,185,400)	(1,478,500)	(293,100)	25%	(1,141,736)	(543,928)
	TOTAL DIRECT EXPENSES		-	-	-		-	-
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	1,434,388	1,422,045	(12,342)	-1%	1,419,189	474,385
	51299	BENEFITS EXPENSE	480,053	421,171	(58,882)	-12%	426,935	126,346
	51955	CAPITAL LABOR & OVERHEAD	(210,000)	(75,000)	135,000	-64%	(75,555)	(34,442)
	51900	OTHER INDIRECT EXPENSE	383,003	306,724	(76,279)	-20%	348,046	102,370
	TOTAL INDIRECT EXPENSES:		**2,087,445**	**2,074,941**	**(12,504)**	**-1%**	**2,118,614**	**668,659**
	TOTAL ALL EXPENSES:		**2,087,445**	**2,074,941**	**(12,504)**	**-1%**	**2,118,614**	**668,659**
	NET INCOME (LOSS):		**(2,087,445)**	**(2,074,941)**	**12,504**	**-1%**	**(2,118,614)**	**(668,659)**

Washington State Bar Association
Budget Comparison

VOLUNTEER ENGAGEMENT

Cost Center **FY25 REFORECAST FTE 1.20**
VE **FY24 REFORECAST FTE 0.60**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	TOTAL REVENUE		**-**	**-**	**-**		**-**	**-**
DIRECT EXPENSES:								
	50060	POSTAGE	-	600	600		571	468
	50110	STAFF CONFERENCE & TRAINING	2,600	5,200	2,600	100%	1,749	-
	50120	STAFF MEMBERSHIP DUES	450	450	-	0%	300	210
	50130	SUBSCRIPTIONS	750	816	66	9%	815	358
	52520	ABA DELEGATES	14,000	16,000	2,000	14%	18,649	-
	52521	VOLUNTEER RECOGNITION	-	2,000	2,000		-	-
	57450	REGULATORY SCHOOL	-	12,000	12,000		-	5,102
	TOTAL DIRECT EXPENSES		**17,800**	**37,066**	**19,266**	**108%**	**22,084**	**6,138**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	60,485	127,293	66,808	110%	60,598	38,563
	51299	BENEFITS EXPENSE	21,371	43,900	22,529	105%	20,940	14,556
	51900	OTHER INDIRECT EXPENSE	17,677	37,063	19,385	110%	16,242	14,571
	TOTAL INDIRECT EXPENSES:		**99,534**	**208,256**	**108,722**	**109%**	**97,781**	**67,689**
	TOTAL ALL EXPENSES:		**117,334**	**245,322**	**127,988**	**109%**	**119,864**	**73,828**
	NET INCOME (LOSS):		**(117,334)**	**(245,322)**	**(127,988)**	**109%**	**(119,864)**	**(73,828)**

Washington State Bar Association

All Sections

Cost Center
SECTOPS

		FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:							
48200	SECTION DUES	438,431	438,280	(151)	0%	425,235	365,036
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	-	-	-		-	141,745
41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		-	-
40500	INTEREST INCOME	17,147	2,050	(15,097)	-88%	108,323	-
40800	PUBLICATIONS REVENUE	1,500	1,250	(250)	-17%	1,949	-
	OTHER	78,010	44,203	(33,807)	-43%	43,100	13,325
	SEMINAR PROFIT SHARE	153,875	159,700	5,825	4%	167,365	-
TOTAL REVENUE		**688,963**	**645,483**	**(43,480)**	**-6%**	**745,972**	**520,106**
DIRECT EXPENSES:							
	DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	759,773	26,677	4%	317,333	108,457
	REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	280,433	(4,037)	-1%	275,378	323,838
TOTAL DIRECT EXPENSES		**1,017,566**	**1,040,206**	**22,639**	**2%**	**592,711**	**432,296**
NET INCOME (LOSS):		**(328,603)**	**(394,722)**	**(66,120)**	**20%**	**153,261**	**87,810**

ATTACHMENT B

Washington State Bar Association
Budget Comparison

CLE - PRODUCTS

Cost Center **FY25 REFORECAST FTE** 1.29
CLEP **FY24 REFORECAST FTE** 1.29

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	41000	SHIPPING & HANDLING	300	210	(90)	-30%	99	81
	43200	COURSEBOOK SALES	10,000	3,500	(6,500)	-65%	1,060	555
	43400	DIGITAL VIDEO SALES	900,000	845,000	(55,000)	-6%	1,030,455	513,223
	TOTAL REVENUE		**910,300**	**848,710**	**(61,590)**	**-7%**	**1,031,614**	**513,859**
DIRECT EXPENSES:								
	50110	STAFF CONFERENCE & TRAINING	312	-	(312)	-100%	-	-
	50120	STAFF MEMBERSHIP DUES	-	300	300		-	-
	52240	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	584	-
	53220	COST OF SALES - COURSEBOOKS	1,100	300	(800)	-73%	69	38
	53260	OBSOLETE INVENTORY	-	-	-		2,806	-
	53255	CLE-EQUIP-DEPRECIATION	2,040	2,012	(28)	-1%	2,040	680
	53285	ONLINE PRODUCT HOSTING EXPENSES	53,000	54,000	1,000	2%	49,000	18,020
	53330	POSTAGE & DELIVRY-COURSEBOOKS	500	200	(300)	-60%	43	31
	TOTAL DIRECT EXPENSES		**58,952**	**58,812**	**(140)**	**0%**	**54,542**	**18,769**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	95,891	102,132	6,241	7%	96,650	34,942
	51299	BENEFITS EXPENSE	46,535	36,973	(9,562)	-21%	44,297	11,967
	51900	OTHER INDIRECT EXPENSE	38,006	32,973	(5,033)	-13%	32,170	10,928
	51936	FACILITY RESERVE REBATE	-	-	-		(2,248)	-
	TOTAL INDIRECT EXPENSES:		**180,432**	**172,078**	**(8,354)**	**-5%**	**170,869**	**57,837**
	TOTAL ALL EXPENSES:		**239,384**	**230,890**	**(8,494)**	**-4%**	**225,411**	**76,605**
	NET INCOME (LOSS):		**670,916**	**617,820**	**(53,096)**	**-8%**	**806,202**	**437,253**

CLE - SEMINARS

Cost Center **FY25 REFORECAST FTE 6.71**
CLES **FY24 REFORECAST FTE 6.60**

Washington State Bar Association
Budget Comparison

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	41800	SEMINAR REGISTRATIONS	825,000	725,000	(100,000)	-12%	651,706	159,535
	41825	SEMINAR REVENUE-OTHER	20,000	20,000	-	0%	51,802	800
	41850	SEMINAR SPLITS W/ CLE	(150,000)	(150,000)	-	0%	(135,134)	-
	TOTAL REVENUE		**695,000**	**595,000**	**(100,000)**	**-14%**	**568,375**	**160,335**
DIRECT EXPENSES:								
	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	-	-		2,596	-
	50100	STAFF TRAVEL/PARKING	15,000	15,000	-	0%	14,718	53
	50110	STAFF CONFERENCE & TRAINING	2,465	5,900	3,435	139%	2,092	-
	50120	STAFF MEMBERSHIP DUES	1,000	1,200	200	20%	1,091	-
	50140	SUPPLIES	500	500	-	0%	379	-
	52240	DISABILITY ACCOMMODATIONS	5,000	5,000	-	0%	3,219	-
	53610	COURSEBOOK PRODUCTION	500	500	-	0%	18	-
	53640	ACCREDITATION FEES	3,000	3,000	-	0%	1,822	2,196
	53690	FACILITIES	160,500	165,000	4,500	3%	173,104	18,570
	53700	SPEAKERS & PROGRAM DEVELOP	45,000	48,000	3,000	7%	36,399	766
	53730	HONORARIUM	3,000	3,000	-	0%	-	-
	53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-
	TOTAL DIRECT EXPENSES		**236,165**	**247,300**	**11,135**	**5%**	**235,438**	**21,586**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	487,487	528,792	41,305	8%	487,488	169,073
	51299	BENEFITS EXPENSE	188,518	191,718	3,200	2%	178,180	60,131
	51900	OTHER INDIRECT EXPENSE	194,448	171,510	(22,938)	-12%	165,230	57,151
	51936	FACILITY RESERVE REBATE					(11,500)	-
	TOTAL INDIRECT EXPENSES:		**870,452**	**892,020**	**21,568**	**2%**	**819,399**	**286,355**
	TOTAL ALL EXPENSES:		**1,106,617**	**1,139,320**	**32,703**	**3%**	**1,054,836**	**307,940**
	NET INCOME (LOSS):		**(411,617)**	**(544,320)**	**(132,703)**	**32%**	**(486,461)**	**(147,606)**

Washington State Bar Association
Budget Comparison

DESKBOOKS

Cost Center — **FY25 REFORECAST FTE 1.75**
DESK — **FY24 REFORECAST FTE 1.65**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	43100	DESKBOOK SALES (LEXISNEXIS PRINT)	30,000	30,000	-	0%	18,240	-
	43450	SECTION PUBLICATION SALES	1,500	1,000	(500)	-33%	630	-
	43455	LEXIS/NEXIS ROYALTIES	75,000	75,000	-	0%	69,907	0
	43525	CASEMAKER ROYALTIES	30,000	25,000	(5,000)	-17%	37,575	-
	TOTAL REVENUE		**136,500**	**131,000**	**(5,500)**	**-4%**	**126,352**	**0**
DIRECT EXPENSES:								
	50120	STAFF MEMBERSHIP DUES	225	250	25	11%	248	-
	50130	SUBSCRIPTIONS	50	50	-	0%	43	-
	53210	COST OF SALES - DESKBOOKS	4,000	5,000	1,000	25%	5,154	-
	53225	COST OF SALES - SECTION PUBLIC	500	500	-	0%	429	-
	53260	OBSOLETE INVENTORY	21,000	48,250	27,250	130%	4,122	-
	53265	SPLITS TO SECTIONS	300	300	-	0%	185	-
	53270	DESKBOOK ROYALTIES	300	300	-	0%	305	-
	53320	POSTAGE & DELIVRY-COURSEBOOKS	-	300	300		-	-
	TOTAL DIRECT EXPENSES		**26,375**	**54,950**	**28,575**	**108%**	**10,486**	**-**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	155,883	178,087	22,205	14%	159,210	84,959
	51299	BENEFITS EXPENSE	51,896	56,847	4,951	10%	51,270	19,464
	51900	OTHER INDIRECT EXPENSE	48,612	44,731	(3,881)	-8%	44,086	14,947
	TOTAL INDIRECT EXPENSES:		**256,391**	**279,665**	**23,274**	**9%**	**254,566**	**119,370**
	TOTAL ALL EXPENSES:		**282,766**	**334,615**	**51,849**	**18%**	**265,052**	**119,370**
	NET INCOME (LOSS):		**(146,266)**	**(203,615)**	**(57,349)**	**39%**	**(138,699)**	**(119,370)**

ATTACHMENT C

Washington State Bar Association
Budget Comparison

CLIENT PROTECTION FUND

Cost Center **FY25 REFORECAST FT11.23**
CPF **FY24 REFORECAST FT11.23**

			FY2024 Reforecast	FY2025 Reforecast	FY24 vs. FY25 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
REVENUE:								
	40500	INTEREST - INVESTMENTS	180,000	200,000	20,000	11%	268,185	70,542
	44820	CPF RESTITUTION	10,000	10,000	-	0%	27,839	15,676
	44840	CPF MEMBER ASSESSMENTS	525,930	720,540	194,610	37%	548,235	596,105
	TOTAL REVENUE		**715,930**	**930,540**	**214,610**	**30%**	**844,259**	**682,323**
DIRECT EXPENSES:								
	50020	BANK FEES	3,000	2,500	(500)	-17%	(3,210)	(1,919)
	50110	STAFF CONFERENCE & TRAINING	-	1,700	1,700		-	-
	50120	STAFF MEMBERSHIP DUES	200	200	-	0%	200	-
	54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	418,710	(166,480)
	54820	CPF BOARD	2,000	2,000	-	0%	887	-
	TOTAL DIRECT EXPENSES		**505,200**	**506,400**	**1,200**	**0%**	**416,587**	**(168,399)**
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	110,717	115,160	4,443	4%	110,405	38,874
	51299	BENEFITS EXPENSE	41,259	38,272	(2,987)	-7%	40,214	12,302
	51900	OTHER INDIRECT EXPENSE	36,238	31,439	(4,799)	-13%	31,099	10,425
	51936	FACILITY RESERVE REBATE					(1,773)	-
	TOTAL INDIRECT EXPENSES:		**188,214**	**184,871**	**(3,343)**	**-2%**	**179,946**	**61,601**
	TOTAL ALL EXPENSES:		**693,414**	**691,271**	**(2,143)**	**0%**	**596,532**	**(106,798)**
	NET INCOME (LOSS):		**22,516**	**239,269**	**216,753**	**963%**	**247,727**	**789,121**