



# **Washington State Bar Association**

## **Fiscal Year 2026 Budget**

**For the Fiscal Year Ended  
September 30, 2026**



**Approved by the Board of Governors  
September 26, 2025**

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# Section 1



## **BUDGET NARRATIVE**

### **For the Fiscal Year Ended September 30, 2026**

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

#### **Fiscal Context**

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

WSBA continues to plan for the use of reserve funds built up over time to support operating costs in excess of revenue for FY26. License fees are WSBA's main source of funding. From 2019 through 2025, WSBA license fees were set at \$458. In FY25, the Board of Governors approved (and the court later confirmed) increasing fees by \$10 to \$468 and maintaining the Client Protection Fund assessment rate of \$20 for 2026. Additionally, the Board of Governors approved a License Fee Policy. The policy establishes a consistent approach by which fees change in alignment with an established annual measure (Cost of Living Adjustment for Washington State L&I) that more closely ties to actual increases in the cost of doing business while also incorporating flexibility to adjust the fee based on resource needs and availability of reserves.

#### **FY26 Budget Highlights**

The FY26 budget assumes expenses of \$27,923,692, supported by \$26,681,199 in revenues. Planned use of reserves for the General fund is (\$917,305), CLE Funds is (\$131,482), and Section Funds is (\$437,806). The Client Protection fund is projected to increase its reserves by \$244,100.

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

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

- Over 120 credit hours of free and low-cost CLE programs, including the Legal Lunchbox series, Mini-CLEs, and New Member education programs
- Free help from our confidential Ethics Line
- Free career consultation and productivity groups

- Free legal research on vLex Fastcase
- Free 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
- Free access to an online pro bono opportunity portal and networking opportunities to learn about pro bono
- Free access to public service CLEs for legal professionals who volunteer with a Qualified Legal Services Provider 29 sections and numerous WSBA committees, task forces and panels
- Financial accommodations through the WSBA License Fee Exemption Based on Financial Need and Payment Plan options

Capital Spending:

The FY26 Budget includes \$35,000 for office equipment replacements and \$60,000 for computer hardware.

## WSBA GENERAL FUND

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

### ACCESS TO JUSTICE

		<i>Office of the Executive Director</i> WSBA administers the Supreme Court-established Access to Justice Board and its initiatives and working committees. Costs proposed in this budget include support for ATJ Board and Committee meetings, regional visits with community-based organizations and members of the public, supporting the Alliance for Equal Justice, and work related to improving legal services delivery to underserved and marginalized communities. This cost center also includes staffing and other support for WSBA's Council on Public Defense (CPD). Costs proposed in this budget include supporting CPD members and their policy work.
Revenue	\$0	
Expense	\$379,724	
Net	(\$379,724)	
FTE Staff: 1.64		

### ADMISSIONS/BAR EXAM

		<i>Regulatory Services Department</i>
Revenue	\$1,479,440	This cost center captures the revenue and expenses for administering the process for seeking admission to the practice of law in Washington. The Admissions team processes applications for admission and licensure to practice law, submits recommendations for admission to the Court, and administers the bar exam. The team is also responsible for conducting character and fitness investigations in accordance with the APR.
Expense	\$1,448,025	
Net	\$31,415	
FTE Staff: 6.65		The Admissions cost center is self-supporting; revenue is from application fees and late fees and other fees paid by applicants. Expenses relate to staffing, costs associated with administering the bar exams and other admission costs, including Board of Bar Examiners stipends and grading conference expenses, background investigations, exam facility rental, staff travel, exam proctors, and expenses related to providing reasonable testing accommodations and law school outreach.

### ADV FTE – DEPT HEADCOUNT ALLOCATION

		<i>Advancement Department</i> This category includes some direct expenses and the management FTE expense related to Advancement that cannot be categorized into any other cost center.
Revenue	\$0	
Expense	\$322,209	
Net	(\$322,209)	
FTE Staff: 1.41		

### BAR NEWS

		<i>Communications Department</i>
Revenue	\$529,600	<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 (available to inactive and emeritus members on request). A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. With the exception of contributions from staff, the vast majority of 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 and Outreach Department.
Expense	\$714,471	
Net	(\$184,871)	
FTE Staff: 2.13		
		<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.
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## 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 and retreats, committee meetings, and governor and officer education, travel, and outreach.
Expense	\$653,450	
Net	(\$653,450)	
FTE Staff: 1.73		

## CONFERENCE AND BROADCAST SERVICES

		<i>Advancement Department</i>
Revenue	\$0	This includes time allocated for broadcast services support for the Board of Governors meetings and other broadcast service projects outside of CLE. It represents a portion of the Broadcast Services Manager and Webcast Specialist's staff time.
Expense	\$83,138	
Net	(\$83,138)	
FTE Staff: 0.55		

## 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 meet the court rule standards of good moral character and fitness required to engage in the practice of law. After reading the hearing materials and considering the testimony, the Board prepares written findings and a recommendation, which are submitted to the Washington Supreme Court for final decision and action. The Board generally meets one day a month, and most of the hearings and deliberations last all day.
Expense	\$183,031	
Net	(\$183,031)	
FTE Staff: 0.85		

## 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	\$257,458	
Net	(\$257,458)	
FTE Staff: 1.00		

## COMMUNICATION and OUTREACH

		<i>Communications Department</i>
Revenue	\$3,000	The Communication and Outreach team is responsible for member, public, and internal communications; member and public outreach across the state (including the annual Listening Tour and Bar Leaders Summit); branding and reputation management; media and public relations; marketing; special events and awards; and strategic communication tools aimed at improving member and public engagement, education, and perception. This team oversees the WSBA website, WSBA's blog (NW Sidebar), social media channels, and broadcast emails. This team works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to legal professionals and the public.
Expense	\$930,116	
Net	(\$927,116)	
FTE Staff: 5.39		

DISCIPLINE		
		<i>Office of Disciplinary Counsel</i>
Revenue	\$85,000	The Washington State Supreme Court's exclusive responsibility to administer the lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule to the WSBA. This function is discharged in part by the lawyers and staff of the Office of Disciplinary Counsel (ODC), which is responsible for investigating allegations of licensee misconduct and incapacity, prosecuting violations of the Rules of Professional Conduct, and seeking transfers to disability-inactive status for licensees lacking the capacity to practice law. ODC opened more than 1,800 grievance files against lawyers in calendar year 2024 (not inclusive of LPO and LLLT grievances). The intake team identifies and dismisses grievances that do not allege provable unethical conduct, and forwards well-grounded matters to disciplinary counsel for further investigation and possible disciplinary action, disability proceedings, and in some cases interim suspension proceedings. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. Matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Many matters involving less serious misconduct are diverted from discipline into the Diversion Program. ODC's intake unit fields a substantial number of calls, letters, and emails, primarily from individuals with concerns about their relationship with a lawyer. The intake staff tries to resolve some disputes, primarily client-lawyer communication issues and file disputes, informally without the need for recourse to written grievances. In addition to supporting investigative work, ODC auditors review trust account overdraft notices and conduct random examinations of trust account books and records. Starting in FY26, ODC will have a role in investigating complaints and recommending public protection measures involving authorized entities participating in the Entity Regulation Pilot Project. Revenues consist largely of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff related. Other expenses include litigation expenses, court reporters, costs and fees for conflicts/outside counsel, disability evaluation costs, translation services, staff travel, and other administrative expenses.
Expense	\$6,799,684	
Net	(\$6,714,684)	
FTE Staff: 39.00		

DIVERSITY		
		<i>Office of the Executive Director</i>
Revenue	\$135,000	This cost center captures the cost of WSBA's staffing and programming to promote diversity, equity, and inclusion (DEI) in the legal profession and system, as authorized by GR 12.2. Activities supported by this cost center include implementing the Equity and Justice Plan, DEI educational and networking events including CLE programs, trainings for volunteers and staff events to promote diversity, equity and inclusion such as the Washington Law Student Employment Retreat and the Pathway to the Profession Summit. The cost center also supports efforts to support and collaborate with Washington's affinity bar associations. This cost center also supports the WSBA DEI Council. The DEI programs are supported by a \$135,000 grant from the Washington State Bar Foundation in FY26.
Expense	\$462,296	
Net	(\$327,296)	
FTE Staff: 2.69		

ENTITY REGULATION		
		<i>Regulatory Services Department</i>
Revenue	\$75,500	This cost center captures the revenue and expenses for administering the Entity Regulation Pilot Project – a timebound, data-driven test of entity regulation approved by the Supreme Court in December 2024. Revenues are generated from application and participation fees. Expenses are primarily the staff costs of administering the pilot project, including reviewing applications and monitoring compliance, expenses related to outreach, and expenses related to background
Expense	\$194,778	
Net	(\$119,278)	
FTE Staff: 1.15		



	investigations. It also includes a full-time staff person to be hired in FY 2026.
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ETHICS, WELLNESS, PRACTICE		
		<i>Advancement Department</i>
Revenue	\$71,000	The Professional Responsibility Program, Member Wellness Program, and the Practice Management Assistance Program make up the Ethics, Wellness, Practice grouping. Given the synergistic nature of this work the three program areas were combined to create the Ethics, Wellness, Practice team which resides within the Advancement Department.
Expense	\$729,027	
Net	(\$658,027)	
FTE Staff: 3.51		<p>The Professional Responsibility Program includes the Ethics Line, a resource for members to get assistance with ethics questions before they have taken action (approximately 40-50 calls each week); support for the Committee on Professional Ethics; statewide educational ethics presentations, and assistance and advice on ethics issues in publications and other Bar programming.</p> <p>The Member Wellness Program is a confidential (APR 19) program whose goal is to help WSBA members prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems, and provide education and services to foster member well-being in furtherance of their service to the public. Services include assessment, short-term consultation, group services (e.g. productivity and job seekers groups) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Extended resources include a free, statewide MWP-trained peer advisor network, self-care website resources, and free or low-cost work and wellness educational programming. This cost center also supports the work of the WSBA Member Well-Being Task Force. Revenues come from Diversion Program fees; expenses are principally staff-related costs.</p> <p>The Practice Management Assistance Program is a free benefit available to WSBA members. The program supports members in solo and small-firm practice and those going through practice transitions by offering free practice management consultations, referrals to external consultants, offering discounts from vendors on practice management products and resources, teaching CLEs relevant to practice management, and promoting WSBA online guides. This cost center also houses our legal research tool vLex Fastcase which is a free member benefit. This cost center also supports the work of the WSBA Legal Technology Task Force. FY26 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount).</p>

FACILITIES AND OPERATIONS		
		<i>Office of the Executive Director</i>
Revenue	\$0	The Facilities Team and Service Center is responsible for meeting facilities, mail and print services, and reception duties on WSBA's public floor. The Facilities team administers the main call center and email inbox for WSBA supporting member and public inquiries. Facilities encompasses maintenance and upkeep for WSBA facilities, safety and security protocols, office services (including ordering office supplies), and construction projects.
Expense	\$749,267	
Net	(\$749,267)	
FTE Staff: 5.78		

FINANCE
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		<i>Finance Department</i> 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.
Revenue	\$600,000	
Expense	\$1,230,173	
Net	(\$630,173)	
FTE Staff: 6.92		

FOUNDATION		
		<i>Office of Executive Director</i> The Washington State Bar Foundation is a separate 501(c)(3) that provides funding for WSBA programming. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. For FY26, the Foundation will directly contribute \$265,000 to WSBA's budget in support of public service & pro bono, and diversity, equity & inclusion programs. Revenue in excess of that amount (and not committed for other expenses) will be used to pay Powerful Communities grants directly to recipients.
Revenue	\$0	
Expense	\$194,625	
Net	(\$194,625)	
FTE Staff: 1.05		

HUMAN RESOURCES	
Revenue	\$0
Expense	\$540,066
Net	(\$540,066)
FTE Staff: 4.00	

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

LAW CLERK PROGRAM		
		<i>Regulatory Services Department</i> This cost center captures the revenue and expenses for administering the APR 6 Law Clerk Program. This cost center is self-supporting. Revenues are generated from application fees (\$100) and annual enrollment fees (\$2,000). Expenses are primarily the staff costs of administering the Law Clerk program, expenses related to outreach and promoting the program, and expenses incurred by the Law Clerk Board.
Revenue	\$224,000	
Expense	\$249,535	
Net	(\$25,535)	
FTE Staff: 1.20		

LEGISLATIVE		
		<i>Communications and Outreach Department</i> A full-time legislative lobbyist and legislative assistant work closely with the WSBA leadership and sections/entities to provide content-area expertise to legislators as they craft laws and to advocate for the bar’s legislative agenda. This team tracks relevant legislation during session and provides technical advice to the Legislature. Expenses include the cost of contract lobbyists, as needed.
Revenue	\$0	
Expense	\$295,591	
Net	(\$295,591)	
FTE Staff: 1.70		

LICENSING AND MEMBERSHIP RECORDS		
		<i>Regulatory Services Department</i> 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
Revenue	\$494,260	
Expense	\$842,179	
Net	(\$347,919)	
FTE Staff: 4.83		

	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.

<b>LIMITED LICENSE LEGAL TECHNICIANS</b>	
	<i>Regulatory Services Department</i>
Revenue	\$17,287
Expense	\$83,042
Net	(\$65,755)
FTE Staff: 0.45	This cost center captures revenue and expenses for the Limited License Legal Technician (LLLT) program (APR 28). Although the LLLT program was sunset by the Washington Supreme Court in June 2020, the LLLT Board has ongoing regulatory responsibilities including approving forms for LLLT use and overseeing the LLLT discipline system. Revenues consist of LLLT license fees and late fees, and revenue generated from any LLLT Board sponsored CLE. Expenses include the staff costs of supporting the LLLT Board and LLLT Board expenses.

<b>LIMITED PRACTICE OFFICERS</b>	
	<i>Regulatory Services Department</i>
Revenue	\$182,000
Expense	\$132,425
Net	\$49,575
FTE Staff: 0.61	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 review and writing expenses.

<b>MANDATORY CONTINUED LEGAL EDUCATION</b>	
	<i>Regulatory Services Department</i>
Revenue	\$1,338,250
Expense	\$854,365
Net	\$483,885
FTE Staff: 4.76	This cost center captures revenue and expenses for administration of the MCLE program and is a core regulatory function of the WSBA. The MCLE team processes applications for accreditation of CLE programs, reviews certifications of MCLE credit, and tracks compliance in accordance with APR 11.  Revenues are received from CLE sponsors via accreditation application fees, application late fees, and fees for the late submission of CLE attendance. Revenues are also received from licensed legal professionals who pay late fees because they missed MCLE compliance deadlines.  Expenses are the staff costs of administering MCLE accreditation and compliance, technology/software depreciation, as well as expenses of the MCLE Board.

<b>MEMBER SERVICES AND ENGAGEMENT</b>	
	<i>Advancement Department</i>
Revenue	\$191,300
Expense	\$758,407
Net	(\$567,107)
FTE Staff: 4.73	Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and rural practice initiatives. These activities are designed to support member competence, professionalism and strengthen community.  In FY26 the New Member Education, Legal Lunchbox, Mini CLE, and Member Services and Engagement cost centers will support the direct and indirect costs of: (1) supporting Mentor Link Mixers, the Young Lawyer Liaison Program (to Sections), the Law School WSBA Representatives Program, the WSBA

	<p>mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (2) maintaining a Lending Library; (3) supporting the Washington New Member Committee and the ABA YLD District Representative; (4) supporting the Small Town and Rural Committee; (5) promoting the WSBA Health Insurance Exchange; (6) developing New Member education programs which provide an opportunity for members who qualify as “new members” to obtain CLE accredited education developed specifically for members entering the profession or transitioning to a new practice area. In FY26 this cost center will support the direct and indirect costs of developing a 24-credit Practice Primer Track and the annual Trial Advocacy Program. The Practice Primer is delivered in structured learning tracks in a particular substantive area of law and is delivered as a series over a three-month period. The Trial Advocacy Program consists of a two-day seminar that covers the basics of a trial. After the seminar, students have the opportunity to participate in a live mock trial. WSBA also converts the programs to an on-demand seminar; (7) development of the WSBA Legal Lunch Box Series, free monthly CLEs with annual attendance in excess of 20,000. The cost center also includes the revenue for sponsorship and online sales associated with the Legal Lunchbox Series; (8) WSBA partners with the sections in development of Mini-CLEs. Mini CLEs are short (no longer than 2 hours) programs developed by the WSBA Sections at a reduced cost to members (registration fees range from zero to \$35.00). WSBA serves as the accreditation sponsor, ensuring that programs are accredited appropriately, registration pages are established on the WSBA CLE Store and that credits for each program are reported in a timely manner. WSBA also provides limited marketing support for the programs. This cost center represents the indirect costs to support the Mini-CLE program. FY26 revenue includes CLE registration for live seminars, and sales of on-demand recorded seminars.</p>
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#### OFFICE OF THE EXECUTIVE DIRECTOR

		<i>Office of the Executive Director</i>
Revenue	\$0	The budget supports the work of the Executive Director, Deputy Executive Director, and the Executive Leadership Team, including funding for education and outreach. This cost center also provides funding to support the Washington Leadership Institute.
Expense	\$1,074,655	
Net	(\$1,074,655)	
FTE Staff: 4.23		

#### OFFICE OF GENERAL COUNSEL

		<i>Office of General Counsel</i>
Revenue	\$0	The Office of General Counsel serves as counsel to the WSBA, including the Executive Director and the Board of Governors. This office handles or oversees litigation against the WSBA, interprets the WSBA Bylaws, and provides information and advice on other legal issues. It also handles public records requests, accommodation requests, custodianship matters, the Client Protection Fund applications, support for the Disciplinary Board and Character and Fitness Board, as well as Chief Hearing Officer, Hearing Officers, and Conflicts Review Officers. Expenses for these matters may also include court reporters and translation services. This office also coordinates contracting with and appointment of outside counsel for a variety of matters, including representing allegedly 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, and Discipline Selection Panel.
Expense	\$1,143,522	
Net	(\$1,143,522)	
FTE Staff: 6.12		

OFFICE OF GENERAL COUNSEL – DISCIPLINARY BOARD		
		<i>Office of General Counsel</i>
Revenue	\$0	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.
Expense	\$346,788	
Net	(\$346,788)	
FTE Staff: 1.30		

PRACTICE OF LAW BOARD		
		<i>Regulatory Services Division</i>
Revenue	\$0	The Practice of Law Board (POLB) is established by Supreme Court rule and administered by the WSBA to assist in educating the public about how to receive competent legal assistance; consider and recommend to the Washington Supreme Court ways that others besides lawyers can assist members of the public who are in need of legal services; and may review and refer allegations of the unauthorized practice of law (UPL). The POLB also oversees the pilot program for Entity Regulation.
Expense	\$103,280	
Net	(\$103,280)	
FTE Staff: 0.50		

PUBLIC SERVICE PROGRAMS		
		<i>Office of the Executive Director</i>
Revenue	\$132,635	Public Service Programs includes staffing and support for the Powerful Communities Project (in which the WA State Bar Foundation distributes grants directly to grantees), the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service like the biannual virtual pro bono fair, the pro bono portal for members to find opportunities, developing CLE programs on emerging pro bono topics, developing communications on pro bono topics and incentivizing and recognizing pro bono and pro bono networking events. Public Service Programs will continue to be supported by a grant of \$130,000 from the Washington State Bar Foundation.
Expense	\$254,499	
Net	(\$121,863)	
FTE Staff: 1.62		

PUBLICATION AND DESIGN SERVICES		
		<i>Communications and Outreach Department</i>
Revenue	\$0	Publication and Design Services is responsible for creating and upholding WSBA branding elements, including the organization's logo and wordmark; for editing and oversight of WSBA publications (including but not limited to Sections publications, Bar News, and official department reports); for graphic design for WSBA projects, programs, events, and CLE marketing; and for shared oversight of, and set up of products on the WSBA online store.
Expense	\$129,205	
Net	(\$129,205)	
FTE Staff: 0.89		

REGULATORY REFORM		
		<i>Regulatory Services Department</i>
Revenue	\$0	This cost center includes indirect and direct expenses to support the development of alternative pathways to practice law as directed by the Supreme Court. Staffing support is provided by individuals in both the Office of General Counsel and Regulatory Services departments, and funding for FY26 is provided by the Special Projects and Innovation reserve fund.
Expense	\$237,517	
Net	(\$237,517)	
FTE Staff: 0.90		

RSD FTE – DEPT HEADCOUNT ALLOCATION		
		<i>Regulatory Services Department</i>
Revenue	\$0	This cost center reflects the expenses related to Regulatory Services Department
Expense	\$451,325	

Net	(\$451,325)	staff time devoted to departmental and organizational management functions that cannot be categorized into any other cost center.
FTE Staff: 2.05		

## SECTIONS ADMINISTRATION

		<i>Advancement Department</i>
Revenue	\$275,000	The WSBA has 29 practice sections and provides the administrative functions necessary to support them. All expenses within this cost center comprise the Section Per Member Charge (PMC). Sections reimburse WSBA for the cost of supporting sections through a charge of \$18.75 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the collection of section dues and staff-related expenses.
Expense	\$325,343	
Net	(\$50,343)	
FTE Staff: 2.53		

## TECHNOLOGY

		<i>Information Technology Department</i>
Revenue	\$0	This category includes the resources devoted to developing and maintaining WSBA's technology infrastructure and business applications. Expenses reflected here are solely for staffing (salaries, benefits, and other indirect costs (Overhead)). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. The direct expenses are for hardware, software, and the ongoing maintenance necessary to support the WSBA's technology needs, data security and management, and disaster recovery work. Falling into these categories are application and database servers, network devices, switches and cabling equipment, workstations (desktops and laptops), printers, telecommunications (telephone and internet), and software. Software includes Microsoft Office products as well as other business applications (e.g., membership database, MCLE tracking system, case management software, website management software, desktop publishing and graphics software, and accounting software).
Expense	\$959,791	
Net	(\$959,791)	
FTE Staff: 5.00		

## VOLUNTEER ENGAGEMENT

		<i>Office of the Executive Director</i>
Revenue	\$0	This cost center includes the annual volunteer recruitment campaign; training, including the Regulatory School, Annual Chair Meeting and New Volunteer Trainings; appreciation, including participation in National Volunteer Week; support, including technology and policy development; and coordinating staff liaison quarterly meetings and continuing education.
Expense	\$289,837	
Net	(\$289,837)	
FTE Staff: 1.70		

## 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	\$1,491,745	The CLE cost center includes revenues and costs associated with CLE live seminars and on-demand seminars. Revenues include live seminar registrations, sponsorships, online sales of course books, and sales of on-demand CLE seminars (both video and audio).
Expense	\$1,361,960	
Net	\$129,785	
FTE Staff: 7.95		Consistent with revenues, expenses reflect the cost of production of seminars and products. Under the fiscal policy, sections and WSBA CLE will split live and on-

	demand seminar revenue after actual direct and indirect costs have been recouped.
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## DESKBOOKS

		<i>Communications and Outreach Department</i>
Revenue	\$105,120	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. This cost center is housed in the overall CLE cost center and includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions.
Expense	\$366,387	
Net	(\$261,267)	
FTE Staff: 1.75		Revenues are received from sales of Deskbooks (print or electronic book purchases or annual subscriptions). Expenses include the cost of vendor agreements for publication and printing as well as a partnership with the Washington State Law Library, where the WSBA funds electronic copies of Deskbooks for members and the public to check out for free.

## SECTIONS FUND

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

## SECTIONS OPERATIONS

		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	\$653,316	
Expense	\$1,091,121	
Net	(\$437,806)	
		Revenues include section dues, the section portion of revenue from CLE seminars, and other revenues. Expenses represent the direct expenses for section activities and reimbursement to the general fund.

## CLIENT PROTECTION FUND

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

## CLIENT PROTECTION FUND

		<i>Office of General Counsel</i>
Revenue	\$945,480	The Client Protection Fund (CPF) compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer, LLLT or LPO. It does not cover malpractice claims or fee disputes. All payments from the fund are discretionary and must be approved by the Client Protection Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustee of the Fund. The CPF is funded by a mandatory annual assessment set by court order.
Expense	\$701,380	
Net	\$244,100	
FTE Staff: 1.23		

## INDIRECT EXPENSES

### INDIRECT EXPENSES

Revenue	\$0
Expense	\$22,981,465
Net	(\$22,981,465)

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

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

#### Salaries:

The overall decrease from the FY25 Budget includes:

- Salary increases for staff commensurate with compensation schedule
- Net reduction of 6.0 FTEs

#### Allowance for Open Positions for FY26:

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 FY26 is \$923,055. This is reduced from FY25 as a result of WSBA's lease renewal which incorporated leasehold excise taxes into the monthly rent rate. Previously the tax was assessed annually as a separate cost.

#### Depreciation:

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

#### Computer Pooled Expenses:

This includes all direct expenses in the Technology cost center. In Q4 of FY25, the WSBA IT department went through a restructuring that led to a reduction in full-time employees and an increase in outsourced vendor support.

#### Move/Downsizing & Records Storage Expenses:

Removal or reduction of expenses in these categories in the FY26 budget are due to the completion of the WSBA office remodel project in FY25.



# Section 2

**Washington State Bar Association Financial Summary**  
**Fiscal Year 2026 Budget**

Category	FY26 Budget Revenues	FY26 Budget Indirect Expenses	FY26 Budget Direct Expenses	FY26 Budget Total Expenses	FY26 Budget Net Result
Access to Justice	-	264,024	115,700	379,724	(379,724)
Admissions/Bar Exam	1,479,440	988,195	459,830	1,448,025	31,415
Advancement FTE	-	315,609	6,600	322,209	(322,209)
Bar News	529,600	331,526	382,945	714,471	(184,871)
Board of Governors	-	238,885	414,565	653,450	(653,450)
Conference and Broadcast Services	-	83,138	-	83,138	(83,138)
Character & Fitness Board	-	159,981	23,050	183,031	(183,031)
Communications Strategies	3,000	741,101	189,015	930,116	(927,116)
Communications Strategies FTE	-	257,458	-	257,458	(257,458)
Discipline	85,000	6,614,175	185,509	6,799,684	(6,714,684)
Diversity	135,000	399,721	62,575	462,296	(327,296)
Entity Regulation	75,500	166,806	27,973	194,778	(119,278)
Facilities and Operations	-	746,702	2,565	749,267	(749,267)
Finance	600,000	1,225,253	4,920	1,230,173	(630,173)
Foundation	-	175,440	19,185	194,625	(194,625)
Human Resources	-	540,066	-	540,066	(540,066)
Law Clerk Program	224,000	182,126	67,409	249,535	(25,535)
Legislative	-	270,801	24,790	295,591	(295,591)
Legal Lunchbox	34,000	59,925	8,100	68,025	(34,025)
Licensing and Membership Records	494,260	819,499	22,680	842,179	(347,919)
Licensing Fees	17,652,266	-	-	-	17,652,266
Limited License Legal Technician	17,287	73,042	10,000	83,042	(65,755)
Limited Practice Officers	182,000	99,721	32,704	132,425	49,575
Mandatory CLE	1,338,250	701,333	153,032	854,365	483,885
Member Wellness Program	9,000	242,930	13,100	256,030	(247,030)
Member Services & Engagement	15,300	309,043	125,020	434,063	(418,763)
Mini CLE	-	134,341	-	134,341	(134,341)
New Member Education	142,000	118,278	3,700	121,978	20,022
Office of General Counsel	-	1,116,772	26,750	1,143,522	(1,143,522)
Office of the Executive Director	-	932,020	142,635	1,074,655	(1,074,655)
OGC-Disciplinary Board	-	210,543	136,245	346,788	(346,788)
Practice of Law Board	-	87,080	16,200	103,280	(103,280)
Practice Management Assistance	62,000	152,525	95,695	248,220	(186,220)
Professional Responsibility Program	-	216,787	7,990	224,777	(224,777)
Public Service Programs	132,635	241,799	12,700	254,499	(121,863)
Publication and Design Services	-	124,205	5,000	129,205	(129,205)
Regulatory Services FTE	-	438,735	12,590	451,325	(451,325)
Regulatory Reform	-	180,517	57,000	237,517	(237,517)
Sections Administration	275,000	322,943	2,400	325,343	(50,343)
Technology	-	959,791	-	959,791	(959,791)
Volunteer Engagement	-	253,536	36,301	289,837	(289,837)
<b>Subtotal General Fund</b>	<b>23,485,538</b>	<b>21,496,370</b>	<b>2,906,473</b>	<b>24,402,843</b>	<b>(917,305)</b>
Expenses using reserve funds				(80,972)	80,972
<b>Total General Fund - Net Result from Operations</b>	<b>23,485,538</b>			<b>24,321,871</b>	<b>(836,333)</b>
CLE-Seminars and Products	1,491,745	1,048,807	313,153	1,361,960	129,785
CLE - Deskbooks	105,120	242,008	124,380	366,387	(261,267)
<b>Total CLE</b>	<b>1,596,865</b>	<b>1,290,814</b>	<b>437,533</b>	<b>1,728,347</b>	<b>(131,482)</b>
<b>Total CLE Fund - Net Result from Operations</b>	<b>1,596,865</b>			<b>1,728,347</b>	<b>(131,482)</b>
<b>Total All Sections</b>	<b>653,806</b>		<b>1,060,203</b>	<b>1,060,203</b>	<b>(406,398)</b>
Client Protection Fund-Restricted	945,480	194,280	507,100	701,380	244,100
<b>Total CPF Fund - Net Result from Operations</b>	<b>945,480</b>			<b>701,380</b>	<b>244,100</b>
<b>Totals</b>	<b>26,681,689</b>	<b>22,981,465</b>	<b>4,911,309</b>	<b>27,892,774</b>	<b>(1,211,085)</b>
<b>Totals Net of Use of Reserve Funds</b>	<b>26,681,689</b>	<b>22,981,465</b>	<b>4,911,309</b>	<b>27,811,802</b>	<b>(1,130,113)</b>

			Washington State Bar Association					
			Budget Comparison					
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
Cost Center	FY26 FTE	141.50						
All	FY25 REFORECAST FTE	147.50						
Revenue	40200	COPY FEES	-	-	-		427	-
	40205	DIVERSION	10,000	9,000	(1,000)	-10%	11,050	1,500
	40210	RECORDS REQUEST FEES	-	-	-		315	270
	40300	DONATIONS & GRANTS	270,280	267,635	(2,645)	-1%	265,000	269,846
	40500	INTEREST - INVESTMENTS	802,050	800,000	(2,050)	0%	1,305,951	695,632
	40600	LICENSE FEES	16,853,241	16,922,074	68,833	0%	16,279,888	10,893,115
	40605	ENTITY LICENSE FEES	-	-	-		-	-
	40610	ENTITY LATE LICENSE FEES	-	-	-		-	-
	40625	LICENSE FEES - NEW ADMITTEES	429,375	465,192	35,817	8%	423,252	309,735
	40650	LICENSE FEES - LATE FEES	200,000	250,000	50,000	25%	383,255	453,642
	40675	LICENSE FEES - REINSTATEMENTS	10,000	15,000	5,000	50%	27,605	9,955
	40705	EXAM SOFTWARE REVENUE	27,500	9,500	(18,000)	-65%	30,615	8,150
	40800	PUBLICATIONS REVENUE	1,250	1,250	-	0%	1,949	2,279
	40900	ROYALTIES	74,800	74,800	-	0%	83,891	61,720
	40950	NME PRODUCT SALES	150,000	120,000	(30,000)	-20%	114,482	110,368
	41000	SHIPPING & HANDLING	210	210	-	0%	99	90
	41100	STATUS CERTIFICATE FEES	27,000	29,000	2,000	7%	29,600	21,775
	41450	SPONSORSHIPS	13,500	11,500	(2,000)	-15%	11,566	11,000
	41500	ANNUAL OR OTHER MEETING REV	5,575	4,700	(875)	-16%	4,710	-
	41650	RECEPTIONS REVENUE	-	-	-		2,500	-
	41700	CONFERENCES & INSTITUTES	3,738	2,793	(945)	-25%	3,739	-
	41800	SEMINAR REGISTRATIONS	748,000	742,535	(5,465)	-1%	671,186	403,821
	41805	MINI-CLE REVENUE	32,890	35,530	2,640	8%	32,152	24,265
	41825	SEMINAR REVENUE-OTHER	20,000	32,500	12,500	63%	51,802	14,600
	41850	SEMINAR SPLITS W/ CLE	(10,300)	(13,650)	(3,350)	33%	0	-
	41855	CLE SECTION SPLITS PROJECTIONS	-	-	-		-	-
	41875	SEMINAR SPLITS W/ OTHERS	20,000	21,500	1,500	8%	32,231	-
	42207	BAR EXAM FEES	1,280,780	1,300,000	19,220	2%	1,176,215	1,345,085
	42230	BAR EXAM LATE FEES	98,200	95,000	(3,200)	-3%	56,700	67,200
	42232	HOUSE COUNSEL APPLICATION FEES	56,260	55,000	(1,260)	-2%	33,080	28,360
	42233	APPLICATION FEES	-	28,000	28,000		-	-
	42234	ANNUAL FEES	-	47,500	47,500		-	-
	42270	RULE 9/LEGAL INTERN FEES	12,500	13,000	500	4%	16,950	11,950
	42275	LAW CLERK FEES	234,000	220,000	(14,000)	-6%	201,068	238,826
	42281	LLLT LICENSE FEES	17,731	17,000	(731)	-4%	15,296	10,702
	42285	FOREIGN LAW CONSULTANT FEES	1,940	1,940	-	0%	3,100	970
	42286	LAW CLERK APPLICATION FEES	3,200	4,000	800	25%	5,000	3,600
	42287	SPECIAL ADMISSIONS	3,000	5,000	2,000	67%	6,435	6,590
	42288	INVESTIGATION FEES	25,300	26,000	700	3%	29,300	18,800
	42290	PRO HAC VICE	425,000	435,000	10,000	2%	496,975	302,873
	42291	LLLT LATE LICENSE FEES	-	137	137		404	365
	42450	AUDIT REVENUE	1,000	1,000	-	0%	170	468
	42570	50 YEAR MEMBER TRIBUTE LUNCH	100	1,000	900	900%	1,900	380
	42710	BNEWS DISPLAY ADVERTISING	405,000	405,000	-	0%	418,264	305,679
	42720	BNEWS SUBSCRIPT/SINGLE ISSUES	100	100	-	0%	108	108
	42730	BNEWS CLASSIFIED ADVERTISING	2,500	2,500	-	0%	2,761	2,872
	42760	JOB TARGET ADVERTISING	180,000	120,000	(60,000)	-33%	152,139	63,116
	43100	DESKBOOK SALES	30,000	5,120	(24,880)	-83%	18,240	7,495
	43200	COURSEBOOK SALES	3,500	3,500	-	0%	1,060	650
	43400	DIGITAL VIDEO SALES	870,000	900,000	30,000	3%	1,057,552	696,609
	43450	SECTION PUBLICATION SALES	1,000	-	(1,000)	-100%	630	90
	43455	LEXIS/NEXIS ROYALTIES	75,000	75,000	-	0%	69,907	32,457
	43525	CASEMAKER ROYALTIES	25,000	25,000	-	0%	37,575	17,350
	44100	WSBA LOGO MERCHANDISE SALES	500	2,000	1,500	300%	2,414	1,462
	44350	RECOVERY OF DISCIPLINE COSTS	70,000	65,000	(5,000)	-7%	54,568	35,681
	44450	DISCIPLINE HISTORY SUMMARY	19,000	19,000	-	0%	18,510	14,340
	44820	CPF RESTITUTION	10,000	10,000	-	0%	27,839	18,812
	44840	CPF MEMBER ASSESSMENTS	720,540	735,480	14,940	2%	548,235	711,840
	45040	MEMBER CONTACT INFORMATION	5,000	5,000	-	0%	5,706	3,498
	45060	PHOTO BAR CARD SALES	200	260	60	30%	276	432
	45110	LPO EXAMINATION FEES	20,000	16,000	(4,000)	-20%	18,600	13,100
	45115	LPO EXAM LATE FEES	3,000	2,000	(1,000)	-33%	2,300	1,600
	45120	LPO LICENSE FEES	160,000	158,000	(2,000)	-1%	156,974	104,206
	45125	LPO LATE LICENSE FEES	2,000	2,000	-	0%	3,600	3,750
	45210	ACTIVITY APPLICATION FEE	600,000	670,000	70,000	12%	724,600	487,300
	45215	ACTIVITY APPLICATION LATE FEE	220,000	250,000	30,000	14%	266,650	192,750
	45220	MCLE LATE FEES	229,300	235,150	5,850	3%	270,525	254,150
	45230	ANNUAL ACCREDITED SPONSOR FEES	39,000	36,250	(2,750)	-7%	37,500	39,750
	45250	ATTENDANCE LATE FEES	120,000	120,000	-	0%	120,050	69,400
	45255	COMITY CERTIFICATES - REQUEST	13,800	13,000	(800)	-6%	13,497	12,675
	45260	COMITY CERTIFICATES - SUBMIT	16,000	17,000	1,000	6%	16,575	18,300
	47100	TRIAL ADVOCACY PROGRAM	15,000	12,000	(3,000)	-20%	12,098	-
	48010	REIMBURSEMENTS FROM SECTIONS	275,000	275,000	-	0%	275,415	363,118
	48200	SECTION DUES REVENUE	438,280	342,113	(96,168)	-22%	425,235	427,341
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	-	109,570	109,570		-	141,745
Total Revenue			26,416,840	26,681,689	264,848	1%	26,569,261	19,369,609

Direct	50006	ACCOMMODATION FUND	-	-	-		(0)	-
	50015	DEPRECIATION	12,000	37,278	25,278	211%	-	-
	50020	BANK FEES	2,500	500	(2,000)	-80%	(3,210)	(2,835)
	50033	CONSULTING SERVICES	238,700	1,052,147	813,447	341%	337,934	120,812
	50034	IT EXPENSE DUE TO GF	-	1,103	1,103		-	-
	50037	MODERATE MEANS	300,000	-	(300,000)	-100%	278,889	238,011
	50050	EQUIPMENT, HARDWARE & SOFTWARE	2,400	2,635	235	10%	6,012	1,757
	50060	POSTAGE	142,000	142,900	900	1%	139,745	97,550
	50070	PRINTING & COPYING	265,500	245,000	(20,500)	-8%	211,944	142,002
	50080	PUBLICATIONS PRODUCTION	350	350	-	0%	129	-
	50085	YLL SECTION PROGRAM	1,300	1,300	-	0%	-	585
	50095	CLE COMPS	1,000	-	(1,000)	-100%	-	-
	50100	STAFF TRAVEL/PARKING	108,471	103,271	(5,200)	-5%	67,586	31,185
	50110	STAFF CONFERENCE & TRAINING	137,432	169,850	32,418	24%	86,719	59,606
	50120	STAFF MEMBERSHIP DUES	22,260	23,403	1,143	5%	16,362	14,333
	50130	SUBSCRIPTIONS	11,346	13,242	1,896	17%	9,205	6,659
	50135	TRANSCRIPTION SERVICES	-	-	-		-	-
	50140	SUPPLIES	7,200	6,365	(835)	-12%	3,007	3,402
	50145	SURVEYS	-	-	-		17,500	-
	50155	DIGITAL/ONLINE DEVELOPMENT	2,000	2,000	-	0%	572	903
	50160	TELEPHONE	94,575	93,575	(1,000)	-1%	89,645	58,632
	50165	CONFERENCE CALLS	2,207	1,830	(377)	-17%	940	283
	50185	MEETING EXPENSE	-	2,000	2,000		-	2,098
	52110	PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	3,500	1,000	40%	782	323
	52121	ATJ BOARD RETREAT	6,000	6,000	-	0%	2,718	5,117
	52125	LEADERSHIP TRAINING	41,000	45,000	4,000	10%	21,847	12,352
	52140	ATJ BOARD EXPENSE	58,500	58,500	-	0%	41,683	42,520
	52210	FACILITY, PARKING, FOOD	109,500	160,485	50,985	47%	132,934	47,695
	52215	EXAMINER FEES	44,500	43,750	(750)	-2%	31,500	21,750
	52221	UBE EXAMINATIONS	118,000	46,200	(71,800)	-61%	134,108	41,448
	52225	BOARD OF BAR EXAMINERS	42,500	45,000	2,500	6%	22,040	7,511
	52230	BAR EXAM PROCTORS	23,000	10,000	(13,000)	-57%	13,737	9,432
	52235	CHARACTER & FITNESS BOARD EXP	18,000	12,000	(6,000)	-33%	2,064	5,219
	52240	DISABILITY ACCOMMODATIONS	80,000	86,500	6,500	8%	77,913	29,601
	52245	CHARACTER & FITNESS INVESTI	1,100	1,600	500	45%	(59)	700
	52246	INVESTIGATION	-	9,900	9,900		-	-
	52250	LAW SCHOOL VISITS	2,000	1,500	(500)	-25%	1,379	21
	52255	LAW CLERK BOARD	8,000	9,000	1,000	13%	5,716	2,727
	52258	LAW CLERK OUTREACH	30,000	20,000	(10,000)	-33%	5,476	-
	52270	DEPRECIATION-SOFTWARE	-	-	-		10,697	-
	52511	BAR LEADERS SUMMIT	35,000	35,000	-	0%	-	33,963
	52520	ABA DELEGATES	16,000	18,000	2,000	13%	18,649	5,360
	52521	VOLUNTEER RECOGNITION	2,000	2,000	-	0%	-	-
	52540	SECTION/COMMITTEE CHAIR MTGS	700	500	(200)	-29%	80	89
	52570	APEX	52,500	52,500	-	0%	47,315	55
	52573	50 YEAR MEMBER TRIBUTE LUNCH	35,000	38,000	3,000	9%	25,600	7,583
	52585	WASHINGTON LEADERSHIP INSTITUTE	100,000	100,000	-	0%	80,000	100,000
	52590	BAR LEADERS CONFERENCE	-	-	-		-	-
	52660	JUD RECOMMEND COMMITTEE	2,250	3,250	1,000	44%	-	1,334
	52680	DEI COUNCIL	5,900	7,600	1,700	29%	3,948	792
	52681	DIVERSITY EVENTS & PROJECTS	43,100	37,100	(6,000)	-14%	11,016	8,058
	52683	LLLT BOARD	11,500	9,000	(2,500)	-22%	1,341	2,563
	52687	INTERNAL DIVERSITY OUTREACH	7,500	6,000	(1,500)	-20%	-	-
	52688	EXAM WRITING	19,000	15,000	(4,000)	-21%	8,400	8,400
	52689	LLLT EDUCATION	1,000	1,000	-	0%	-	35
	52691	OUTREACH EXPENSES	10,000	10,000	-	0%	-	-
	52692	OUTREACH & COMMUNICATION	-	10,000	10,000		-	-
	52710	GRAPHICS/ARTWORK	1,000	1,000	-	0%	1,103	75
	52750	EDITORIAL ADVIS COMMITTEE EXP	300	300	-	0%	20	-
	52810	BOG MEETINGS	148,000	200,000	52,000	35%	164,195	89,738
	52812	NEW GOVERNOR ORIENTATION	10,000	7,000	(3,000)	-30%	2,570	177
	52820	BOG COMMITTEES' EXPENSES	2,000	5,000	3,000	150%	18	4,173
	52821	BOG RETREAT	40,000	40,000	-	0%	30,180	38,128
	52822	BOG CONFERENCE ATTENDANCE	39,500	56,500	17,000	43%	55,335	31,162
	52823	PRESIDENT'S PHOTO	3,300	3,300	-	0%	1,652	-
	52830	BOG TRAVEL & OUTREACH	50,000	45,000	(5,000)	-10%	28,413	15,111
	52840	ED TRAVEL & OUTREACH	6,000	6,000	-	0%	5,601	2,129
	52874	PUBLIC DEFENSE	4,000	4,000	-	0%	2,213	2,279
	52878	COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	3,956	2,476
	52880	BOG ELECTIONS	42,000	30,000	(12,000)	-29%	12,545	14,043
	52891	LONG RANGE STRATEGIC PLANNING COUNC	-	-	-		-	-
	52940	BOARD OF TRUSTEES	3,600	3,600	-	0%	1,245	492
	52960	PRESIDENT'S DINNER	10,000	12,000	2,000	20%	11,129	0
	53210	COST OF SALES - DESKBOOKS	5,000	2,800	(2,200)	-44%	5,154	1,162
	53220	COST OF SALES - COURSEBOOKS	300	300	-	0%	69	48
	53225	COST OF SALES - SECTION PUBLIC	500	-	(500)	-100%	429	74
	53250	A/V DEVELOP COSTS (RECORDING)	-	-	-		-	-
	53260	OBSOLETE INVENTORY	48,250	118,700	70,450	146%	6,927	-
	53255	CLE-EQUIP-DEPRECIATION	2,012	-	(2,012)	-100%	2,040	1,360
	53265	SPLITS TO SECTIONS	300	-	(300)	-100%	185	-
	53270	DESKBOOK ROYALTIES	300	-	(300)	-100%	305	-
	53280	ONLINE EXPENSES	-	-	-		-	-
	53282	SOFTWARE HOSTING	68,074	91,457	23,383	34%	64,420	44,665
	53283	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	6,067	4,414
	53285	ONLINE PRODUCT HOSTING EXPENSES	54,000	54,000	-	0%	49,000	26,137
	53320	POSTAGE & DELIVERY-DESKBOOKS	300	300	-	0%	-	-
	53330	POSTAGE & DELIVRY-COURSEBOOKS	200	200	-	0%	43	53
	53610	COURSEBOOK PRODUCTION	500	150	(350)	-70%	18	-
	53620	POSTAGE - FLIERS/CATALOGS	-	-	-		-	-
	53640	ACCREDITATION FEES	3,000	2,500	(500)	-17%	1,822	1,980

53660	SEMINAR BROCHURES	-	-	-		-	-
53690	FACILITIES	165,000	175,000	10,000	6%	173,104	93,757
53700	SPEAKERS & PROGRAM DEVELOP	48,100	45,800	(2,300)	-5%	36,399	6,049
53730	HONORARIUM	4,500	4,500	-	0%	-	-
53731	INSURANCE REBATE	(3,375)	-	3,375	-100%	(2,528)	-
53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-
54026	IMAGE LIBRARY	4,800	4,800	-	0%	4,752	4,756
54027	BAR OUTREACH	20,000	15,000	(5,000)	-25%	6,082	2,408
54065	AMBASSADOR TRAINING & TOWN HALLS	-	10,000	10,000		-	-
54130	PRO BONO OUTREACH	4,000	4,000	-	0%	1,978	1,087
54310	COURT REPORTERS	100,000	110,350	10,350	10%	106,891	47,701
54320	OUTSIDE COUNSEL EXPENSES	1,000	500	(500)	-50%	250	-
54360	LITIGATION EXPENSES	41,000	31,000	(10,000)	-24%	43,229	7,950
54370	DISABILITY EXPENSES	15,000	15,000	-	0%	7,026	4,499
54391	LAW LIBRARY DESKBOOK ACCESS	10,000	10,000	-	0%	-	9,311
54400	TRANSLATION SERVICES	12,000	10,000	(2,000)	-17%	9,448	2,905
54430	PRACTICE MONITOR EXPENSES	-	-	-		-	-
54512	STAFF TRAINING- GENERAL	36,800	29,300	(7,500)	-20%	10,295	926
54520	RECRUITING AND ADVERTISING	8,000	8,750	750	9%	6,110	2,290
54530	HR INFORMATION SYSTEM	50,000	65,950	15,950	32%	47,470	35,260
54540	SALARY SURVEYS	1,000	3,000	2,000	200%	1,973	-
54590	TRANSFER TO INDIRECT EXPENSE	(111,300)	(115,700)	(4,400)	4%	(68,911)	(40,266)
54610	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	250	209
54645	LEGAL TECH TASK FORCE	5,000	3,500	(1,500)	-30%	-	2,750
54715	MEMBER WELL-BEING TASK FORCE	4,250	4,500	250	6%	1,000	1,042
54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	418,710	(80,480)
54820	CPF BOARD	2,000	2,000	-	0%	887	353
54910	RENT - OLYMPIA OFFICE	-	-	-		-	-
54920	CONTRACT LOBBYIST	15,000	12,500	(2,500)	-17%	12,500	15,000
54940	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	2	130
54970	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-
55010	LICENSING FORMS	-	-	-		-	-
55110	LPO EXAM FACILITIES	-	-	-		-	-
55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	278	356
55165	LPO OUTREACH	1,000	500	(500)	-50%	-	-
55210	MCLE BOARD EXPENSES	4,000	6,000	2,000	50%	-	1,806
55220	DEPRECIATION-SOFTWARE	142,183	142,057	(126)	0%	124,381	96,096
55250	VLEX FASTCASE	85,000	87,000	2,000	2%	84,042	84,568
55265	SPEAKERS & PROGRAM DEVELOPMENT	575	500	(75)	-13%	-	-
55266	NEW LAWYER OUTREACH EVENTS	5,000	5,000	-	0%	2,029	3,519
55270	NEW LAWYERS COMMITTEE	15,000	15,000	-	0%	2,584	778
55285	OPEN SECTIONS NIGHT	-	-	-		-	-
55310	DISCIPLINARY BOARD EXPENSES	5,000	3,000	(2,000)	-40%	797	868
55320	CHIEF HEARING OFFICER	40,000	41,200	1,200	3%	39,996	26,664
55330	HEARING OFFICER EXPENSES	4,000	4,000	-	0%	874	79
55340	HEARING OFFICER TRAINING	1,000	1,000	-	0%	-	-
55370	APPOINTED COUNSEL	50,400	50,645	245	0%	49,600	33,600
55380	DISCIPLINARY SELECTION PANEL	1,000	1,000	-	0%	-	-
55419	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
55510	PRACTICE OF LAW BOARD	16,000	16,000	-	0%	1,157	523
55555	NEW EXPENSE ACCOUNT NEEDED	-	-	-		-	-
55610	CPE COMMITTEE	1,000	1,000	-	0%	386	286
55615	WILLS	2,000	1,000	(1,000)	-50%	-	-
55620	CUSTODIANSHIP	5,000	5,000	-	0%	125	201
55970	MEMBER ENGAGEMENT COUNCIL	500	500	-	0%	-	-
55980	SMALL TOWN AND RURAL COUNCIL	7,500	7,500	-	0%	55	-
55981	SMALL TOWN & RURAL COUNCIL						
55981	OUTREACH & ACTIVITIES	65,000	70,000	5,000	8%	29,282	45,000
55911	CLOUD INFRASTRUCTURE	130,000	130,000	-	0%	43,143	39,237
56100	COMPUTER HARDWARE	66,200	65,000	(1,200)	-2%	64,018	60,179
56150	COMPUTER SOFTWARE	530,000	518,000	(12,000)	-2%	268,912	295,950
56225	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	30,498	34,392
56230	SOFTWARE MAINT & LICENSING	400,000	470,000	70,000	18%	338,290	340,918
56500	COMPUTER SUPPLIES	-	-	-		-	-
56550	THIRD PARTY SERVICES	65,000	177,600	112,600	173%	38,658	48,763
56900	TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(2,527,807)	(1,049,307)	71%	(1,141,736)	(979,297)
57320	TRIAL ADVOCACY EXPENSES	2,025	3,200	1,175	58%	1,254	-
57450	REGULATORY SCHOOL	12,000	10,000	(2,000)	-17%	-	7,767
57460	LAW SCHOOL OUTREACH	500	500	-	0%	-	-
58125	ANNUAL OR OTHER MEETING EXPENS	22,700	23,200	500	2%	15,141	7,792
58150	ATTENDANCE AT BOG MEETINGS	2,200	2,604	404	18%	0	754
58175	AWARDS	5,810	6,810	1,000	17%	667	166
58200	BREAKFAST/LUNCH/DINNER MTG EXP	4,000	1,500	(2,500)	-63%	82	-
58225	CONFERENCE/INSTITUTE EXPENSE	30,000	-	(30,000)	-100%	(135)	22,916
58300	EXECUTIVE COMMITTEE EXPENSES	70,270	60,645	(9,625)	-14%	21,744	22,920
58305	EXECUTIVE COMM EXP - OTHER	58,500	74,000	15,500	26%	50,027	28,329

	58315	HONORARIUM	9,100	7,000	(2,100)	-23%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	89,910	110,360	20,450	23%	53,779	50,840
	58326	LEGISLATIVE/LOBBYING	2,000	2,500	500	25%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	38,570	44,220	5,650	15%	11,394	2,587
	58375	NEWSLETTER/PUBLICATION EXPENSE	14,950	20,000	5,050	34%	7,388	4,044
	58400	PER MEMBER CHARGE	280,433	210,881	(69,552)	-25%	275,378	271,326
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	-	70,108	70,108	-	-	91,793
	58450	RECEPTION/FORUM EXPENSE	62,510	65,010	2,500	4%	21,592	19,200
	58500	NEW LAWYER OUTREACH	5,220	5,220	-	0%	120	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	220,200	200,100	(20,100)	-9%	80,096	81,557
	58550	SECTION COMMITTEE EXPENSE	2,000	1,000	(1,000)	-50%	-	771
	58600	SECTION SPECIAL PROJECTS	8,020	9,550	1,530	19%	-	-
	58615	LAW SCHOOL OUTREACH	27,510	27,510	-	0%	7,629	4,088
	58620	MINI-CLE EXPENSE	50,516	45,075	(5,441)	-11%	18,894	3,600
	58625	SEMINAR EXPENSE - SECTIONS	76,000	84,500	8,500	11%	28,989	6,714
	58675	WEBSITE EXPENSES	10,380	11,880	1,500	14%	4,822	3,126
	58680	ELECTIONS	-	-	-	-	-	-
	58750	SEMINAR SCHOLARSHIPS	8,000	6,500	(1,500)	-19%	3,676	1,340
		<b>Total Direct Expenses</b>	<b>5,109,934</b>	<b>4,911,309</b>	<b>(198,625)</b>	<b>-4%</b>	<b>3,817,336</b>	<b>2,333,261</b>
Indirect	51110	SALARIES	14,691,362	14,130,725	(560,637)	-4%	13,290,031	9,364,388
	51120	BUDGETED TEMPORARY EMPLOYEES	261,668	212,850	(48,818)	-19%	302,485	206,870
	51121	UNANTICIPATED TEMPS	-	-	-	-	813	11,970
	51122	STAFF REPLACEMENT TEMPS				-	208,046	116,078
	51126	EMPLOYEE PLACEMENT FEES				-	900	24,773
	51130	VACATION & COMP TIME ACCRUALS				-	19,858	118,060
	51199	SALARY EXPENSE			-	-	-	-
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	(0)	0%	4,800	3,600
	51220	EMPLOYEE SERVICE AWARDS	2,610	2,260	(350)	-13%	1,480	1,730
	51230	FICA (EMPLOYER PORTION)	1,112,598	1,067,890	(44,709)	-4%	1,003,129	710,984
	51240	L&I INSURANCE	72,487	65,406	(7,080)	-10%	59,309	29,544
	51245	WA STATE FAMILY MEDICAL LEAVE (ER POR	33,236	38,961	5,726	17%	28,506	23,011
	51250	MEDICAL (EMPLOYER PORTION)	2,057,482	1,959,293	(98,189)	-5%	1,880,001	1,372,320
	51270	RETIREMENT (EMPLOYER PORTION)	1,322,122	778,534	(543,588)	-41%	1,242,168	845,212
	51280	TRANSPORTATION ALLOWANCE	34,000	25,944	(8,056)	-24%	28,799	24,222
	51290	UNEMPLOYMENT INSURANCE	71,847	73,419	1,572	2%	67,559	48,243
	51299	BENEFITS EXPENSE			-	-	-	-
	51310	WORKPLACE BENEFITS	56,400	60,150	3,750	7%	58,052	11,774
	51340	HUMAN RESOURCES POOLED EXP	111,300	115,700	4,400	4%	68,911	40,266
	51405	MEETING SUPPORT EXPENSES	9,950	9,950	-	0%	7,592	6,302
	51409	RENT EXPENSE	-	-	-	-	1,302,980	598,595
	51410	RENT	960,000	923,055	(36,945)	-4%	415,523	83,520
	51411	MOVE/DOWNSIZING EXPENSES	28,208	-	(28,208)	-100%	36,887	24,906
	51413	RENT - CONFERENCE CENTER	-	-	-	-	(33,800)	(19,100)
	51420	PERSONAL PROP TAXES-WSBA	8,400	6,500	(1,900)	-23%	6,195	4,716
	51430	FURNITURE, MAINT, LH IMP	75,617	48,450	(27,167)	-36%	32,987	40,629
	51435	SAFETY & SECURITY	-	10,420	10,420	-	-	-
	51440	OFFICE SUPPLIES & EQUIP	22,164	19,635	(2,529)	-11%	16,455	11,093
	51450	FURN, LH IMP, & OFFICE EQUIP DEPREC	159,628	224,084	64,456	40%	115,775	76,202
	51470	COMPUTER HARDWARE DEPREC	42,000	47,971	5,971	14%	39,315	25,700
	51480	COMPUTER SOFTWARE DEPREC	49,339	36,319	(13,020)	-26%	69,220	32,523
	51500	INSURANCE	288,200	273,491	(14,709)	-5%	265,583	173,680
	51501	WORK HOME FURNITURE & EQUIP	14,000	10,500	(3,500)	-25%	3,996	1,541
	51505	PROFESSIONAL FEES-AUDIT	41,000	43,500	2,500	6%	38,400	36,577
	51510	PROFESSIONAL FEES- LEGAL	200,000	250,000	50,000	25%	101,591	106,115
	51512	ONLINE LEGAL RESEARCH	86,000	89,000	3,000	3%	26,439	58,316
	51513	ACCOMODATIONS FUND	6,500	6,500	0	0%	-	-
	51514	TRANSLATION SERVICES	12,000	25,000	13,000	108%	6,814	4,163
	51515	TELEPHONE & INTERNET	33,600	33,600	0	0%	32,390	21,880
	51520	POSTAGE - GENERAL	15,500	12,000	(3,500)	-23%	8,796	4,629
	51525	RECORDS MANAGEMENT	28,849	7,500	(21,349)	-74%	62,062	23,060
	51530	BANK FEES ( INDIRECT)	30,000	27,000	(3,000)	-10%	23,638	8,181
	51620	PRODUCTION MAINT & SUPPLIES	13,000	13,250	250	2%	8,976	8,012
	51710	COMPUTER POOLED EXPENSES	1,478,500	2,527,807	1,049,307	71%	1,141,736	979,297
	51810	GAIN (LOSS) ON ASSETS	-	-	-	-	10,667	1,396
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51955	CAPITAL LABOR & OVERHEAD	(75,000)	-	75,000	-100%	(75,555)	(93,204)
	51900	OTHER INDIRECT EXPENSE			-	-	-	-
	51935	INSURANCE REBATE	(19,016)	-	19,016	-100%	(20,950)	-
<b>TOTAL INDIRECT EXPENSES:</b>			<b>23,140,350</b>	<b>22,981,465</b>	<b>(158,886)</b>	<b>-1%</b>	<b>21,908,556</b>	<b>15,171,774</b>
<b>TOTAL ALL EXPENSES:</b>			<b>28,250,284</b>	<b>27,892,774</b>	<b>(357,510)</b>	<b>-1%</b>	<b>25,725,892</b>	<b>17,505,034</b>
<b>NET INCOME (LOSS):</b>			<b>(1,833,444)</b>	<b>(1,211,085)</b>	<b>622,359</b>	<b>-34%</b>	<b>843,370</b>	<b>1,864,574</b>

**INDIRECT EXPENSES**

Cost Center                      **FY26 FTE                      141.50**  
All                                   **FY25 REFORECAST FTE 147.50**

**INDIRECT**

	51110	SALARIES	14,691,362	14,130,725	(560,637)	-4%	13,290,031	9,364,388
	51120	BUDGETED TEMPORARY EMPLOYEES	261,668	212,850	(48,818)	-19%	302,485	206,870
	51121	UNANTICIPATED TEMPS	-	-	-		813	11,970
	51122	STAFF REPLACEMENT TEMPS	-	-			208,046	116,078
	51126	EMPLOYEE PLACEMENT FEES	-	-			900	24,773
	51130	VACATION & COMP TIME ACCRUALS	-	-			19,858	118,060
	51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
	51935	INSURANCE REBATE	(19,016)	-	19,016	-100%	(20,950)	-
	51955	CAPITAL LABOR & OVERHEAD	(75,000)	-	75,000	-100%	(75,555)	(93,204)
	51199	<b>SALARY EXPENSE</b>	<b>14,659,014</b>	<b>14,143,575</b>	<b>(515,439)</b>	<b>-4%</b>	<b>13,725,627</b>	<b>9,748,935</b>
	51210	EMPLOYEE ASSISTANCE PLAN	4,800	4,800	(0)	0%	4,800	3,600
	51220	EMPLOYEE SERVICE AWARDS	2,610	2,260	(350)	-13%	1,480	1,730
	51230	FICA (EMPLOYER PORTION)	1,112,598	1,067,890	(44,709)	-4%	1,003,129	710,984
	51240	L&I INSURANCE	72,487	65,406	(7,080)	-10%	59,309	29,544
	51245	WA STATE FAMILY MEDICAL LEAVE (ER PORTION)	33,236	38,961	5,726	17%	28,506	23,011
	51250	MEDICAL (EMPLOYER PORTION)	2,057,482	1,959,293	(98,189)	-5%	1,880,001	1,372,320
	51270	RETIREMENT (EMPLOYER PORTION)	1,322,122	778,534	(543,588)	-41%	1,242,168	845,212
	51280	TRANSPORTATION ALLOWANCE	34,000	25,944	(8,056)	-24%	28,799	24,222
	51290	UNEMPLOYMENT INSURANCE	71,847	73,419	1,572	2%	67,559	48,243
	51299	<b>BENEFITS EXPENSE</b>	<b>4,711,182</b>	<b>4,016,507</b>	<b>(694,674)</b>	<b>-15%</b>	<b>4,315,751</b>	<b>3,058,865</b>
	51310	WORKPLACE BENEFITS	56,400	60,150	3,750	7%	58,052	11,774
	51340	HUMAN RESOURCES POOLED EXP	111,300	115,700	4,400	4%	68,911	40,266
	51405	MEETING SUPPORT EXPENSES	9,950	9,950	(0)	0%	7,592	6,302
	51409	RENT EXPENSE	-	-			1,302,980	598,595
	51410	RENT	960,000	923,055	(36,945)	-4%	415,523	83,520
	51411	MOVE/DOWNSIZING EXPENSES	28,208	-	(28,208)	-100%	36,887	24,906
	51413	RENT - CONFERENCE CENTER	-	-			(33,800)	(19,100)
	51420	PERSONAL PROP TAXES-WSBA	8,400	6,500	(1,900)	-23%	6,195	4,716
	51430	FURNITURE, MAINT, LH IMP	75,617	48,450	(27,167)	-36%	32,987	40,629
	51435	SAFETY & SECURITY	-	10,420	10,420		-	-
	51440	OFFICE SUPPLIES & EQUIP	22,164	19,635	(2,529)	-11%	16,455	11,093
	51450	FURN, LH IMP, & OFFICE EQUIP DEPREC	159,628	224,084	64,456	40%	115,775	76,202
	51470	COMPUTER HARDWARE DEPREC	42,000	47,971	5,971	14%	39,315	25,700
	51480	COMPUTER SOFTWARE DEPREC	49,339	36,319	(13,020)	-26%	69,220	32,523
	51500	INSURANCE	288,200	273,491	(14,709)	-5%	265,583	173,680
	51501	WORK HOME FURNITURE & EQUIP	14,000	10,500	(3,500)	-25%	3,996	1,541
	51505	PROFESSIONAL FEES-AUDIT	41,000	43,500	2,500	6%	38,400	36,577
	51510	PROFESSIONAL FEES- LEGAL	200,000	250,000	50,000	25%	101,591	106,115
	51512	ONLINE LEGAL RESEARCH	86,000	89,000	3,000	3%	26,439	58,316
	51513	ACCOMODATIONS FUND	6,500	6,500	-	0%	-	-
	51514	TRANSLATION SERVICES	12,000	25,000	13,000	108%	6,814	4,163
	51515	TELEPHONE & INTERNET	33,600	33,600	-	0%	32,390	21,880
	51520	POSTAGE - GENERAL	15,500	12,000	(3,500)	-23%	8,796	4,629
	51525	RECORDS MANAGEMENT	28,849	7,500	(21,349)	-74%	62,062	23,060
	51530	BANK FEES ( INDIRECT)	30,000	27,000	(3,000)	-10%	23,638	8,181
	51620	PRODUCTION MAINT & SUPPLIES	13,000	13,250	250	2%	8,976	8,012
	51710	COMPUTER POOLED EXPENSES	1,478,500	2,527,807	1,049,307	71%	1,141,736	979,297
	51810	GAIN (LOSS) ON ASSETS	-	-	-		10,667	1,396
	51900	<b>OTHER INDIRECT EXPENSE</b>	<b>3,770,155</b>	<b>4,821,383</b>	<b>1,051,228</b>	<b>28%</b>	<b>3,867,178</b>	<b>2,363,974</b>
		<b>TOTAL INDIRECT EXPENSES:</b>	<b>23,140,350</b>	<b>22,981,465</b>	<b>(158,886)</b>	<b>-1%</b>	<b>21,908,556</b>	<b>15,171,774</b>

Washington State Bar Association					
Budget Comparison					
FY2025	FY2026	FY25 vs. FY26	% Change	FY2024	FY2025
Reforecast	Budget	Comparison		Actuals	Actuals
				YTD	YTD

**ACCESS TO JUSTICE**

Cost Center      **FY26 FTE**      **1.64**  
ATJ                **FY25 REFORECAST FTE**      **1.63**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	2,800	2,800	-	0%	1,588	1,342
<b>50110</b>	STAFF CONFERENCE & TRAINING	2,495	4,400	1,905	76%	912	1,530
<b>52121</b>	ATJ BOARD RETREAT	6,000	6,000	-	0%	2,718	5,117
<b>52125</b>	LEADERSHIP TRAINING	6,000	10,000	4,000	67%	4,150	7,230
<b>52140</b>	ATJ BOARD EXPENSE	58,500	58,500	-	0%	41,683	42,520
<b>52874</b>	PUBLIC DEFENSE	4,000	4,000	-	0%	2,213	2,279
<b>58225</b>	CONFERENCE/INSTITUTE EXPENSE	30,000	-	(30,000)	-100%	(135)	22,916
<b>58450</b>	RECEPTION/FORUM EXPENSE	30,000	30,000	-	0%	9,497	17,314
<b>TOTAL DIRECT EXPENSES</b>		<b>139,795</b>	<b>115,700</b>	<b>(24,095)</b>	<b>-17%</b>	<b>62,625</b>	<b>100,248</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	155,733	161,099	5,366	3%	138,676	105,928
<b>51299</b>	BENEFITS EXPENSE	51,565	46,452	(5,113)	-10%	48,134	34,098
<b>51900</b>	OTHER INDIRECT EXPENSE	42,302	56,473	14,171	33%	43,699	26,765
<b>TOTAL INDIRECT EXPENSES:</b>		<b>249,600</b>	<b>264,024</b>	<b>14,424</b>	<b>6%</b>	<b>230,509</b>	<b>166,792</b>

<b>TOTAL ALL EXPENSES:</b>	<b>389,395</b>	<b>379,724</b>	<b>(9,671)</b>	<b>-2%</b>	<b>293,135</b>	<b>267,041</b>
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<b>NET INCOME (LOSS):</b>	<b>(389,395)</b>	<b>(379,724)</b>	<b>9,671</b>	<b>-2%</b>	<b>(293,135)</b>	<b>(267,041)</b>
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**ADMISSIONS**

Cost Center

ADMISS

FY26 FTE

6.65

FY25 REFORECAST FTE

6.17

**Washington State Bar Association****Budget Comparison****FY2025  
Reforecast****FY2026  
Budget****FY25 vs. FY26  
Comparison****% Change****FY2024  
Actuals  
YTD****FY2025  
Actuals  
YTD****REVENUE:**

<b>40705</b>	EXAM SOFTWARE REVENUE	27,500	9,500	(18,000)	-65%	30,615	8,150
<b>42207</b>	BAR EXAM FEES	1,280,780	1,300,000	19,220	2%	1,176,215	1,345,085
<b>42230</b>	BAR EXAM LATE FEES	98,200	95,000	(3,200)	-3%	56,700	67,200
<b>42232</b>	HOUSE COUNSEL APPLICATION FEES	56,260	55,000	(1,260)	-2%	33,080	28,360
<b>42270</b>	RULE 9/LEGAL INTERN FEES	12,500	13,000	500	4%	16,950	11,950
<b>42285</b>	FOREIGN LAW CONSULTANT FEES	1,940	1,940	-	0%	3,100	970
<b>42287</b>	SPECIAL ADMISSIONS	3,000	5,000	2,000	67%	6,435	6,590
<b>TOTAL REVENUE</b>		<b>1,480,180</b>	<b>1,479,440</b>	<b>(740)</b>	<b>0%</b>	<b>1,323,095</b>	<b>1,468,305</b>

**DIRECT EXPENSES:**

<b>50060</b>	POSTAGE	2,000	2,900	900	45%	1,993	2,236
<b>50100</b>	STAFF TRAVEL/PARKING	24,000	24,000	-	0%	20,487	8,264
<b>50110</b>	STAFF CONFERENCE & TRAINING	10,100	11,000	900	9%	6,348	7,040
<b>50120</b>	STAFF MEMBERSHIP DUES	495	495	-	0%	555	245
<b>50140</b>	SUPPLIES	4,000	2,500	(1,500)	-38%	1,824	3,110
<b>52210</b>	FACILITY, PARKING, FOOD	100,000	150,985	50,985	51%	125,601	43,083
<b>52215</b>	EXAMINER FEES	44,500	43,750	(750)	-2%	31,500	21,750
<b>52221</b>	UBE EXAMINATIONS	118,000	46,200	(71,800)	-61%	134,108	41,448
<b>52225</b>	BOARD OF BAR EXAMINERS	42,500	45,000	2,500	6%	22,040	7,511
<b>52230</b>	BAR EXAM PROCTORS	23,000	10,000	(13,000)	-57%	13,737	9,432
<b>52240</b>	DISABILITY ACCOMMODATIONS	65,000	75,000	10,000	15%	73,578	28,934
<b>52245</b>	CHARACTER & FITNESS INVESTI	1,000	1,500	500	50%	(59)	700
<b>52250</b>	LAW SCHOOL VISITS	2,000	1,500	(500)	-25%	1,379	21
<b>53282</b>	SOFTWARE HOSTING	45,609	45,000	(609)	-1%	43,806	29,928
<b>52270</b>	DEPRECIATION-SOFTWARE	-	-	-		10,697	-
<b>TOTAL DIRECT EXPENSES</b>		<b>482,204</b>	<b>459,830</b>	<b>(22,374)</b>	<b>-5%</b>	<b>487,593</b>	<b>203,702</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	531,757	580,575	48,818	9%	541,081	374,281
<b>51299</b>	BENEFITS EXPENSE	187,665	178,629	(9,035)	-5%	170,209	126,845
<b>51900</b>	OTHER INDIRECT EXPENSE	163,842	228,991	65,149	40%	180,597	105,735
<b>TOTAL INDIRECT EXPENSES:</b>		<b>883,264</b>	<b>988,195</b>	<b>104,931</b>	<b>12%</b>	<b>891,887</b>	<b>606,862</b>

<b>TOTAL ALL EXPENSES:</b>		<b>1,365,468</b>	<b>1,448,025</b>	<b>82,557</b>	<b>6%</b>	<b>1,379,480</b>	<b>810,564</b>
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<b>NET INCOME (LOSS):</b>		<b>114,712</b>	<b>31,415</b>	<b>(83,297)</b>	<b>-73%</b>	<b>(56,385)</b>	<b>657,741</b>
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**ADVANCEMENT FTE**  
Cost Center      **FY26 FTE**      **1.41**  
ADV FTE      **FY25 REFORECAST FTE**      **1.96**

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50110</b>	STAFF CONFERENCE & TRAINING	3,300	6,600	3,300	100%	8,846	120
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<b>TOTAL DIRECT EXPENSES</b>		<b>3,300</b>	<b>6,600</b>	<b>3,300</b>	<b>100%</b>	<b>8,846</b>	<b>120</b>
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**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	264,525	216,525	(48,000)	-18%	246,488	174,091
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<b>51299</b>	BENEFITS EXPENSE	74,703	50,531	(24,172)	-32%	68,782	48,669
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<b>51900</b>	OTHER INDIRECT EXPENSE	50,098	48,553	(1,545)	-3%	50,660	31,441
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<b>TOTAL INDIRECT EXPENSES:</b>		<b>389,327</b>	<b>315,609</b>	<b>(73,718)</b>	<b>-19%</b>	<b>365,930</b>	<b>254,201</b>
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<b>TOTAL ALL EXPENSES:</b>		<b>392,627</b>	<b>322,209</b>	<b>(70,418)</b>	<b>-18%</b>	<b>374,776</b>	<b>254,321</b>
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<b>NET INCOME (LOSS):</b>		<b>(392,627)</b>	<b>(322,209)</b>	<b>70,418</b>	<b>-18%</b>	<b>(374,776)</b>	<b>(254,321)</b>
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BAR NEWS Cost Center BN			Washington State Bar Association Budget Comparison					
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
FY26 FTE 2.13 FY25 REFORECAST FTE 2.13								
REVENUE:								
40900	ROYALTIES		2,000	2,000	-	0%	1,543	-
42710	BNEWS DISPLAY ADVERTISING		405,000	405,000	-	0%	418,264	305,679
42720	BNEWS SUBSCRIPT/SINGLE ISSUES		100	100	-	0%	108	108
42730	BNEWS CLASSIFIED ADVERTISING		2,500	2,500	-	0%	2,761	2,872
42760	JOB TARGET ADVERSTISING		180,000	120,000	(60,000)	-33%	152,139	63,116
TOTAL REVENUE			589,600	529,600	(60,000)	-10%	574,814	371,775
DIRECT EXPENSES:								
50060	POSTAGE		135,000	135,000	-	0%	122,543	91,121
50070	PRINTING & COPYING		262,500	242,000	(20,500)	-8%	211,369	140,525
50110	STAFF CONFERENCE & TRAINING		-	2,200	2,200		-	-
50120	STAFF MEMBERSHIP DUES		150	220	70	47%	135	-
50130	SUBSCRIPTIONS		225	225	-	0%	203	204
50155	DIGITAL/ONLINE DEVELOPMENT		2,000	2,000	-	0%	572	903
52710	GRAPHICS/ARTWORK		1,000	1,000	-	0%	1,103	75
52750	EDITORIAL ADVIS COMMITTEE EXP		300	300	-	0%	20	-
TOTAL DIRECT EXPENSES			401,175	382,945	(18,230)	-5%	335,944	232,829
INDIRECT EXPENSES:								
51199	SALARY EXPENSE		207,867	199,151	(8,716)	-4%	213,708	137,363
51299	BENEFITS EXPENSE		67,753	59,029	(8,724)	-13%	70,936	42,804
51900	OTHER INDIRECT EXPENSE		54,444	73,346	18,902	35%	59,554	34,041
TOTAL INDIRECT EXPENSES:			330,063	331,526	1,463	0%	344,199	214,209
TOTAL ALL EXPENSES:			731,238	714,471	(16,767)	-2%	680,143	447,038
NET INCOME (LOSS):			(141,638)	(184,871)	(43,233)	31%	(105,328)	(75,262)

**BOARD OF GOVERNORS**

Cost Center      **FY26 FTE**                      **1.73**  
BOG                      **FY25 REFORECAST FTE**              **1.40**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	-	-	-	(0)	-	
<b>50140</b>	SUPPLIES	500	765	265	53%	610	84
<b>52125</b>	LEADERSHIP TRAINING	15,000	15,000	-	0%	1,681	-
<b>52810</b>	BOG MEETINGS	148,000	200,000	52,000	35%	164,195	89,738
<b>52820</b>	BOG COMMITTEES' EXPENSES	2,000	5,000	3,000	150%	18	4,173
<b>52821</b>	BOG RETREAT	40,000	40,000	-	0%	30,180	38,128
<b>52822</b>	BOG CONFERENCE ATTENDANCE	39,500	56,500	17,000	43%	55,335	31,162
<b>52830</b>	BOG TRAVEL & OUTREACH	50,000	45,000	(5,000)	-10%	28,413	15,111
<b>52880</b>	BOG ELECTIONS	42,000	30,000	(12,000)	-29%	12,545	14,043
<b>52960</b>	PRESIDENT'S DINNER	10,000	12,000	2,000	20%	11,129	0
<b>52812</b>	NEW GOVERNOR ORIENTATION	10,000	7,000	(3,000)	-30%	2,570	177
<b>52823</b>	PRESIDENTS PHOTO	3,300	3,300	-	0%	1,652	-
<b>TOTAL DIRECT EXPENSES</b>		<b>360,300</b>	<b>414,565</b>	<b>54,265</b>	<b>15%</b>	<b>308,326</b>	<b>192,617</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	112,836	135,043	22,207	20%	103,300	85,994
<b>51299</b>	BENEFITS EXPENSE	40,463	44,269	3,807	9%	30,140	31,180
<b>51900</b>	OTHER INDIRECT EXPENSE	35,785	59,572	23,788	66%	40,219	27,673
<b>TOTAL INDIRECT EXPENSES:</b>		<b>189,084</b>	<b>238,885</b>	<b>49,801</b>	<b>26%</b>	<b>173,659</b>	<b>144,848</b>

<b>TOTAL ALL EXPENSES:</b>	<b>549,384</b>	<b>653,450</b>	<b>104,066</b>	<b>19%</b>	<b>481,985</b>	<b>337,465</b>
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<b>NET INCOME (LOSS):</b>	<b>(549,384)</b>	<b>(653,450)</b>	<b>(104,066)</b>	<b>19%</b>	<b>(481,985)</b>	<b>(337,465)</b>
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CONFERENCE AND BROADCAST SERVICES

Cost Center                      FY26 FTE                      0.55  
CBS                                FY25 REFORECAST FTE    0.00

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	-	49,269	49,269	-	-
51299	BENEFITS EXPENSE	-	14,930	14,930	-	-
51900	OTHER INDIRECT EXPENSE	-	18,939	18,939	-	-
TOTAL INDIRECT EXPENSES:		-	83,138	83,138	-	-

TOTAL ALL EXPENSES:	-	83,138	83,138	-	-
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NET INCOME (LOSS):	-	(83,138)	(83,138)	-	-
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**CHARACTER & FITNESS BOARD**

Cost Center      FY26 FTE      0.85  
CFB      FY25 REFORECAST FTE      0.75

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>52235</b>	CHARACTER & FITNESS BOARD EXP	18,000	12,000	(6,000)	-33%	2,064	5,219
<b>54310</b>	COURT REPORTERS	15,000	11,050	(3,950)	-26%	687	4,748
<b>TOTAL DIRECT EXPENSES</b>		<b>33,000</b>	<b>23,050</b>	<b>(9,950)</b>	<b>-30%</b>	<b>2,750</b>	<b>9,966</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	95,315	103,891	8,576	9%	95,864	64,139
<b>51299</b>	BENEFITS EXPENSE	27,582	26,820	(762)	-3%	28,077	18,230
<b>51900</b>	OTHER INDIRECT EXPENSE	19,170	29,270	10,099	53%	20,109	12,056
<b>TOTAL INDIRECT EXPENSES:</b>		<b>142,068</b>	<b>159,981</b>	<b>17,913</b>	<b>13%</b>	<b>144,050</b>	<b>94,425</b>

<b>TOTAL ALL EXPENSES:</b>	<b>175,068</b>	<b>183,031</b>	<b>7,963</b>	<b>5%</b>	<b>146,800</b>	<b>104,391</b>
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<b>NET INCOME (LOSS):</b>	<b>(175,068)</b>	<b>(183,031)</b>	<b>(7,963)</b>	<b>5%</b>	<b>(146,800)</b>	<b>(104,391)</b>
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**COMMUNICATION STRATEGIES**

Cost Center                      **FY26 FTE**                      **5.39**  
COMM                              **FY25 REFORECAST FTE**                      **6.05**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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REVENUE:								
	42570	50 YEAR MEMBER TRIBUTE LUNCH	100	1,000	900	900%	1,900	380
	44100	WSBA LOGO MERCHANDISE SALES	500	2,000	1,500	300%	2,414	1,462
TOTAL REVENUE			600	3,000	2,400	400%	4,314	1,842
DIRECT EXPENSES:								
	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	-	-		1	-
	50100	STAFF TRAVEL/PARKING	5,895	5,895	-	0%	3,213	1,507
	50110	STAFF CONFERENCE & TRAINING	11,100	11,300	200	2%	9,199	8,761
	50120	STAFF MEMBERSHIP DUES	1,800	1,800	-	0%	1,164	327
	50130	SUBSCRIPTIONS	4,000	4,520	520	13%	2,237	1,438
	52511	BAR LEADERS SUMMIT	35,000	35,000	-	0%	-	33,963
	52570	APEX	52,500	52,500	-	0%	47,315	55
	52573	50 YEAR MEMBER TRIBUTE LUNCH	35,000	38,000	3,000	9%	25,600	7,583
	52878	COMMUNICATIONS OUTREACH	15,000	15,000	-	0%	3,956	2,476
	54027	BAR OUTREACH	20,000	15,000	(5,000)	-25%	6,082	2,408
	54065	AMBASSADOR TRAINING & TOWN HALLS	-	10,000	10,000		-	-
TOTAL DIRECT EXPENSES			180,295	189,015	8,720	5%	98,767	58,518
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	465,232	417,995	(47,237)	-10%	344,958	251,881
	51299	BENEFITS EXPENSE	170,889	137,502	(33,387)	-20%	118,866	95,029
	51900	OTHER INDIRECT EXPENSE	154,640	185,603	30,963	20%	139,218	86,381
TOTAL INDIRECT EXPENSES:			790,762	741,101	(49,661)	-6%	603,042	433,291
TOTAL ALL EXPENSES:			971,057	930,116	(40,941)	-4%	701,809	491,808
NET INCOME (LOSS):			(970,457)	(927,116)	43,341	-4%	(697,495)	(489,966)

COMMUNICATION STRATEGIES FTE  
Cost Center  
COMM FTE

FY26 FTE 1.00  
FY25 REFORECAST FTE 1.00

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	179,737	183,193	3,456	2%	171,493	124,414
51299	BENEFITS EXPENSE	45,265	39,830	(5,435)	-12%	47,337	31,281
51900	OTHER INDIRECT EXPENSE	25,560	34,435	8,874	35%	26,684	16,075
TOTAL INDIRECT EXPENSES:		250,562	257,458	6,896	3%	245,513	171,770

NET INCOME (LOSS):	(250,562)	(257,458)	(6,896)	3%	(245,513)	(171,770)
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DISCIPLINE Cost Center DISC			Washington State Bar Association					
			Budget Comparison					
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
	FY26 FTE	39.00						
	FY25 REFORECAST FTE	38.90						
REVENUE:								
	42450	AUDIT REVENUE	1,000	1,000	-	0%	170	468
	44350	RECOVERY OF DISCIPLINE COSTS	70,000	65,000	(5,000)	-7%	54,568	35,681
	44450	DISCIPLINE HISTORY SUMMARY	19,000	19,000	-	0%	18,510	14,340
	TOTAL REVENUE		90,000	85,000	(5,000)	-6%	73,248	50,489
DIRECT EXPENSES:								
	50080	PUBLICATIONS PRODUCTION	350	350	-	0%	129	-
	50100	STAFF TRAVEL/PARKING	25,000	15,000	(10,000)	-40%	13,800	6,816
	50110	STAFF CONFERENCE & TRAINING	37,345	37,800	455	1%	28,498	19,731
	50120	STAFF MEMBERSHIP DUES	7,090	7,659	569	8%	6,418	6,840
	50160	TELEPHONE	4,000	3,000	(1,000)	-25%	2,740	1,509
	54310	COURT REPORTERS	60,000	66,200	6,200	10%	61,666	25,861
	54320	OUTSIDE COUNSEL EXPENSES	1,000	500	(500)	-50%	250	-
	54360	LITIGATION EXPENSES	40,000	30,000	(10,000)	-25%	43,226	7,802
	54370	DISABILITY EXPENSES	15,000	15,000	-	0%	7,026	4,499
	54400	TRANSLATION SERVICES	12,000	10,000	(2,000)	-17%	9,448	2,905
	TOTAL DIRECT EXPENSES		201,785	185,509	(16,276)	-8%	173,200	75,963
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	4,053,832	4,131,360	77,528	2%	3,734,909	2,628,417
	51299	BENEFITS EXPENSE	1,272,455	1,139,859	(132,595)	-10%	1,115,581	821,766
	51900	OTHER INDIRECT EXPENSE	995,577	1,342,955	347,379	35%	1,015,908	624,606
	TOTAL INDIRECT EXPENSES:		6,321,864	6,614,175	292,311	5%	5,866,398	4,074,788
TOTAL ALL EXPENSES:			6,523,649	6,799,684	276,035	4%	6,039,598	4,150,752
NET INCOME (LOSS):			(6,433,649)	(6,714,684)	(281,035)	4%	(5,966,350)	(4,100,263)

**DIVERSITY**  
Cost Center  
DIV

FY26 FTE                    2.69  
FY25 REFORECAST FTE   2.69

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>40300</b>	DONATIONS & GRANTS	135,000	135,000	-	0%	135,000	135,000
<b>TOTAL REVENUE</b>		<b>135,000</b>	<b>135,000</b>	<b>-</b>	<b>0%</b>	<b>135,000</b>	<b>135,000</b>

**DIRECT EXPENSES:**

<b>50033</b>	CONSULTING SERVICES	7,000	3,000	(4,000)	-57%	58,775	45
<b>50100</b>	STAFF TRAVEL/PARKING	3,700	3,700	-	0%	874	454
<b>50110</b>	STAFF CONFERENCE & TRAINING	3,000	4,400	1,400	47%	2,154	162
<b>50120</b>	STAFF MEMBERSHIP DUES	700	775	75	11%	90	655
<b>50145</b>	SURVEYS	-	-	-		17,500	-
<b>52680</b>	DEI COUNCIL	5,900	7,600	1,700	29%	3,948	792
<b>52681</b>	DIVERSITY EVENTS & PROJECTS	43,100	37,100	(6,000)	-14%	11,016	8,058
<b>52687</b>	INTERNAL DIVERSITY OUTREACH	7,500	6,000	(1,500)	-20%	-	-
<b>TOTAL DIRECT EXPENSES</b>		<b>70,900</b>	<b>62,575</b>	<b>(8,325)</b>	<b>-12%</b>	<b>94,356</b>	<b>10,166</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	227,749	234,855	7,106	3%	149,846	147,634
<b>51299</b>	BENEFITS EXPENSE	79,569	72,236	(7,333)	-9%	46,796	50,973
<b>51900</b>	OTHER INDIRECT EXPENSE	68,757	92,629	23,872	35%	71,929	43,024
<b>TOTAL INDIRECT EXPENSES:</b>		<b>376,075</b>	<b>399,721</b>	<b>23,645</b>	<b>6%</b>	<b>268,572</b>	<b>241,632</b>

<b>TOTAL ALL EXPENSES:</b>		<b>446,975</b>	<b>462,296</b>	<b>15,320</b>	<b>3%</b>	<b>362,928</b>	<b>251,797</b>
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<b>NET INCOME (LOSS):</b>		<b>(311,975)</b>	<b>(327,296)</b>	<b>(15,320)</b>	<b>5%</b>	<b>(227,928)</b>	<b>(116,798)</b>
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ENTITY REGULATION			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY26 FTE	1.15	FY2025	FY2026	FY25 vs. FY26	% Change	FY2024	FY2025
ER	FY25 REFORECAST FTE	0.00	Reforecast	Budget	Comparison		Actuals	Actuals
REVENUE:								
	42233	APPLICATION FEES	-	28,000	28,000		-	-
	42234	ANNUAL FEES	-	47,500	47,500		-	-
	TOTAL REVENUE		-	75,500	75,500		-	-
	50110	STAFF CONFERENCE & TRAINING	-	4,400	4,400		-	-
	52246	INVESTIGATION	-	9,600	9,600		-	-
	52692	OUTREACH & COMMUNICATION	-	10,000	10,000		-	-
	53282	SOFTWARE HOSTING	-	3,973	3,973		-	-
	TOTAL DIRECT EXPENSES		-	27,973	27,973		-	-
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	-	96,849	96,849		-	-
	51299	BENEFITS EXPENSE	-	30,357	30,357		-	-
	51900	OTHER INDIRECT EXPENSE	-	39,600	39,600		-	-
	TOTAL INDIRECT EXPENSES:		-	166,806	166,806		-	-
	TOTAL ALL EXPENSES:		-	194,778	194,778		-	-
	NET INCOME (LOSS):		-	(119,278)	(119,278)		-	-

**FACILITIES AND OPERATIONS**

Cost Center      FY26 FTE      5.78  
FAC      FY25 REFORECAST FTE      5.78

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	2,376	2,376	-	0%	2,376	1,507
<b>50110</b>	STAFF CONFERENCE & TRAINING	677	-	(677)	-100%	10	-
<b>50120</b>	STAFF MEMBERSHIP DUES	-	189	189		-	-
<b>TOTAL DIRECT EXPENSES</b>		<b>3,053</b>	<b>2,565</b>	<b>(488)</b>	<b>-16%</b>	<b>2,386</b>	<b>1,507</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	427,125	406,195	(20,930)	-5%	403,747	288,610
<b>51299</b>	BENEFITS EXPENSE	160,271	141,474	(18,797)	-12%	156,116	104,583
<b>51900</b>	OTHER INDIRECT EXPENSE	147,739	199,033	51,294	35%	154,687	92,843
<b>TOTAL INDIRECT EXPENSES:</b>		<b>735,135</b>	<b>746,702</b>	<b>11,567</b>	<b>2%</b>	<b>714,551</b>	<b>486,036</b>

<b>TOTAL ALL EXPENSES:</b>	<b>738,188</b>	<b>749,267</b>	<b>11,079</b>	<b>2%</b>	<b>716,937</b>	<b>487,543</b>
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<b>NET INCOME (LOSS):</b>	<b>(738,188)</b>	<b>(749,267)</b>	<b>(11,079)</b>	<b>2%</b>	<b>(716,937)</b>	<b>(487,543)</b>
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**FINANCE**

Cost Center

FIN

FY26 FTE 6.92

FY25 REFORECAST FTE 6.92

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025</b>	<b>FY2026</b>	<b>FY25 vs. FY26</b>	<b>% Change</b>	<b>FY2024</b>	<b>FY2025</b>
<b>Reforecast</b>	<b>Budget</b>	<b>Comparison</b>		<b>Actuals</b>	<b>Actuals</b>
				<b>YTD</b>	<b>YTD</b>

**REVENUE:**

<b>40500</b>	INTEREST - INVESTMENTS	600,000	600,000	-	0%	929,443	549,069
<b>TOTAL REVENUE</b>		<b>600,000</b>	<b>600,000</b>	<b>-</b>	<b>0%</b>	<b>929,443</b>	<b>549,069</b>

**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	3,750	3,750	-	0%	3,765	3,090
<b>50110</b>	STAFF CONFERENCE & TRAINING	500	500	-	0%	263	303
<b>50120</b>	STAFF MEMBERSHIP DUES	670	670	-	0%	613	-
<b>TOTAL DIRECT EXPENSES</b>		<b>4,920</b>	<b>4,920</b>	<b>-</b>	<b>0%</b>	<b>4,641</b>	<b>3,394</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	751,265	777,786	26,521	4%	703,552	523,920
<b>51299</b>	BENEFITS EXPENSE	232,396	209,178	(23,218)	-10%	221,122	155,484
<b>51900</b>	OTHER INDIRECT EXPENSE	176,878	238,288	61,411	35%	200,758	110,870
<b>51936</b>	FACILITY RESERVE REBATE	-	-			15,520	-
<b>TOTAL INDIRECT EXPENSES:</b>		<b>1,160,539</b>	<b>1,225,253</b>	<b>64,714</b>	<b>6%</b>	<b>1,140,952</b>	<b>790,275</b>
<b>TOTAL ALL EXPENSES:</b>		<b>1,165,459</b>	<b>1,230,173</b>	<b>64,714</b>	<b>6%</b>	<b>1,145,593</b>	<b>793,669</b>
<b>NET INCOME (LOSS):</b>		<b>(565,459)</b>	<b>(630,173)</b>	<b>(64,714)</b>	<b>11%</b>	<b>(216,150)</b>	<b>(244,599)</b>

Washington State Bar Association  
Budget Comparison

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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FOUNDATION  
Cost Center  
FOUND

FY26 FTE 1.05  
FY25 REFORECAST FTE 1.05

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	3,200	3,350	150	5%	3,000	3,200
50050	EQUIPMENT, HARDWARE & SOFTWARE	2,400	2,635	235	10%	2,175	1,757
50060	POSTAGE	400	400	-	0%	38	-
50070	PRINTING & COPYING	1,000	1,000	-	0%	452	-
50100	STAFF TRAVEL/PARKING	3,000	4,000	1,000	33%	269	54
50110	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	1,473	-
50140	SUPPLIES	2,000	2,000	-	0%	81	103
52940	BOARD OF TRUSTEES	3,600	3,600	-	0%	1,245	492
TOTAL DIRECT EXPENSES		17,800	19,185	1,385	8%	8,733	5,607

INDIRECT EXPENSES:

51199	SALARY EXPENSE	106,460	108,755	2,296	2%	100,198	71,415
51299	BENEFITS EXPENSE	34,056	30,528	(3,528)	-10%	37,670	22,276
51900	OTHER INDIRECT EXPENSE	26,838	36,156	9,318	35%	28,230	16,784
TOTAL INDIRECT EXPENSES:		167,354	175,440	8,086	5%	166,098	110,475

TOTAL ALL EXPENSES:	185,154	194,625	9,471	5%	174,831	116,082
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NET INCOME (LOSS):	(185,154)	(194,625)	(9,471)	5%	(174,831)	(116,082)
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Washington State Bar Association  
Budget Comparison

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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HUMAN RESOURCES

Cost Center	FY26 FTE	4.00
HR	FY25 REFORECAST FTE	4.00

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50033	CONSULTING SERVICES	10,000	1,000	(9,000)	-90%	-	-
50100	STAFF TRAVEL/PARKING	300	300	-	0%	122	97
50110	STAFF CONFERENCE & TRAINING	2,200	4,200	2,000	91%	-	171
50120	STAFF MEMBERSHIP DUES	1,000	1,200	200	20%	1,036	528
50130	SUBSCRIPTIONS	2,000	2,000	-	0%	1,904	993
54512	STAFF TRAINING- GENERAL	36,800	29,300	(7,500)	-20%	10,295	926
54520	RECRUITING AND ADVERTISING	8,000	8,750	750	9%	6,110	2,290
54530	HR INFORMATION SYSTEM	50,000	65,950	15,950	32%	47,470	35,260
54540	SALARY SURVEYS	1,000	3,000	2,000	200%	1,973	-
54590	TRANSFER TO INDIRECT EXPENSE	(111,300)	(115,700)	(4,400)	4%	(68,911)	(40,266)

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	585,774	504,229	(81,545)	-14%	537,380	373,174
51299	BENEFITS EXPENSE	115,845	98,098	(17,746)	-15%	146,941	94,524
51925	ALLOWANCE FOR OPEN POSITIONS	(200,000)	(200,000)	-	0%	-	-
51900	OTHER INDIRECT EXPENSE	102,241	137,739	35,498	35%	107,121	64,064

TOTAL INDIRECT EXPENSES:	603,860	540,066	(63,794)	-11%	791,442	531,762
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TOTAL ALL EXPENSES:	603,860	540,066	(63,794)	-11%	791,442	531,762
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NET INCOME (LOSS):	(603,860)	(540,066)	63,794	-11%	(791,442)	(531,762)
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LAW CLERK PROGRAM Cost Center CLERK			Washington State Bar Association Budget Comparison					
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
	FY26 FTE	1.20						
	FY25 REFORECAST FTE	1.23						
REVENUE:								
	42275	LAW CLERK FEES	234,000	220,000	(14,000)	-6%	201,068	238,826
	42286	LAW CLERK APPLICATION FEES	3,200	4,000	800	25%	5,000	3,600
	TOTAL REVENUE		237,200	224,000	(13,200)	-6%	206,068	242,426
DIRECT EXPENSES:								
	50015	DEPRECIATION	12,000	37,278	25,278	211%	-	-
	50100	STAFF TRAVEL/PARKING	-	-	-		24	-
	50130	SUBSCRIPTIONS	250	331	81	32%	276	-
	52245	CHARACTER & FITNESS INVESTI	100	100	-	0%	-	-
	53282	SOFTWARE HOSTING	681	700	19	3%	1,288	449
	52255	LAW CLERK BOARD	8,000	9,000	1,000	13%	5,716	2,727
	52258	LAW CLERK OUTREACH	30,000	20,000	(10,000)	-33%	5,476	-
	TOTAL DIRECT EXPENSES		51,031	67,409	16,378	32%	12,781	3,176
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	113,225	108,121	(5,104)	-5%	102,505	75,874
	51299	BENEFITS EXPENSE	38,208	32,683	(5,526)	-14%	30,283	24,420
	51900	OTHER INDIRECT EXPENSE	31,439	41,322	9,882	31%	32,871	19,621
	TOTAL INDIRECT EXPENSES:		182,873	182,126	(747)	0%	165,659	119,916
	TOTAL ALL EXPENSES:		233,904	249,535	15,631	7%	178,440	123,091
	NET INCOME (LOSS):		3,296	(25,535)	(28,831)	-875%	27,628	119,335



**LEGISLATIVE**

Cost Center

LEG

FY26 FTE 1.70

FY25 REFORECAST FTE 1.70

**Washington State Bar Association**  
**Budget Comparison**

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	2,500	2,500	-	0%	83	565
<b>50110</b>	STAFF CONFERENCE & TRAINING	2,200	2,200	-	0%	1,736	2,101
<b>50120</b>	STAFF MEMBERSHIP DUES	200	215	15	8%	260	-
<b>50130</b>	SUBSCRIPTIONS	2,000	2,000	-	0%	1,985	1,986
<b>50160</b>	TELEPHONE	575	575	-	0%	577	384
<b>52660</b>	JUD RECOMMEND COMMITTEE	2,250	3,250	1,000	44%	-	1,334
<b>54920</b>	CONTRACT LOBBYIST	15,000	12,500	(2,500)	-17%	12,500	15,000
<b>54940</b>	LEGISLATIVE COMMITTEE	1,250	1,250	-	0%	2	130
<b>54970</b>	BOG LEGISLATIVE COMMITTEE	300	300	-	0%	-	-

<b>TOTAL DIRECT EXPENSES</b>	<b>26,275</b>	<b>24,790</b>	<b>(1,485)</b>	<b>-6%</b>	<b>17,142</b>	<b>21,499</b>
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**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	160,438	164,492	4,054	3%	152,110	107,712
<b>51299</b>	BENEFITS EXPENSE	53,043	47,770	(5,273)	-10%	51,366	34,689
<b>51900</b>	OTHER INDIRECT EXPENSE	43,453	58,539	15,086	35%	45,633	27,186

<b>TOTAL INDIRECT EXPENSES:</b>	<b>256,933</b>	<b>270,801</b>	<b>13,867</b>	<b>5%</b>	<b>249,109</b>	<b>169,586</b>
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<b>TOTAL ALL EXPENSES:</b>	<b>283,208</b>	<b>295,591</b>	<b>12,382</b>	<b>4%</b>	<b>266,251</b>	<b>191,086</b>
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<b>NET INCOME (LOSS):</b>	<b>(283,208)</b>	<b>(295,591)</b>	<b>(12,382)</b>	<b>4%</b>	<b>(266,251)</b>	<b>(191,086)</b>
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**LEGAL LUNCHBOX**

Cost Center      FY26 FTE      0.45  
LLB      FY25 REFORECAST FTE      0.43

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>41450</b>	SPONSORSHIPS	9,000	9,000	-	0%	9,000	9,000
<b>43400</b>	DIGITAL VIDEO SALES	25,000	25,000	-	0%	27,097	23,128
<b>TOTAL REVENUE</b>		<b>34,000</b>	<b>34,000</b>	<b>-</b>	<b>0%</b>	<b>36,097</b>	<b>32,128</b>

**DIRECT EXPENSES:**

<b>52240</b>	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	-	-
<b>53700</b>	SPEAKERS & PROGRAM DEVELOP	100	100	-	0%	-	-
<b>53730</b>	HONORARIUM	1,500	1,500	-	0%	-	-
<b>53283</b>	ON24 OVERAGE CHARGE	4,500	4,500	-	0%	6,067	4,414
<b>53731</b>	INSURANCE REBATE	(3,375)	-	3,375	-100%	(2,528)	-
<b>TOTAL DIRECT EXPENSES</b>		<b>4,725</b>	<b>8,100</b>	<b>3,375</b>	<b>71%</b>	<b>3,539</b>	<b>4,414</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	31,087	33,193	2,106	7%	29,074	20,656
<b>51299</b>	BENEFITS EXPENSE	11,797	11,236	(561)	-5%	10,072	7,636
<b>51900</b>	OTHER INDIRECT EXPENSE	10,991	15,496	4,505	41%	11,215	6,856
<b>51935</b>	INSURANCE REBATE	(19,016)	-	19,016	-100%	(20,950)	-
<b>TOTAL INDIRECT EXPENSES:</b>		<b>34,859</b>	<b>59,925</b>	<b>25,066</b>	<b>72%</b>	<b>29,411</b>	<b>35,147</b>

<b>TOTAL ALL EXPENSES:</b>		<b>39,584</b>	<b>68,025</b>	<b>28,441</b>	<b>72%</b>	<b>32,950</b>	<b>39,561</b>
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<b>NET INCOME (LOSS):</b>		<b>(5,584)</b>	<b>(34,025)</b>	<b>(28,441)</b>	<b>509%</b>	<b>3,147</b>	<b>(7,433)</b>
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**LICENSING & MEMBERSHIP RECORDS**

Cost Center      FY26 FTE      4.83  
LICMR      FY25 REFORECAST FTE      4.83

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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REVENUE:								
41100	STATUS CERTIFICATE FEES	27,000	29,000	2,000	7%	29,600	21,775	
42288	INVESTIGATION FEES	25,000	25,000	-	0%	27,700	18,200	
42290	PRO HAC VICE	425,000	435,000	10,000	2%	496,975	302,873	
45040	MEMBER CONTACT INFORMATION	5,000	5,000	-	0%	5,706	3,498	
45060	PHOTO BAR CARD SALES	200	260	60	30%	276	432	
TOTAL REVENUE		482,200	494,260	12,060	3%	560,257	346,778	
DIRECT EXPENSES:								
50033	CONSULTING SERVICES	6,000	-	(6,000)	-100%	6,000	6,000	
50060	POSTAGE	4,000	4,000	-	0%	14,599	3,725	
52246	INVESTIGATION	-	300	300		-	-	
53282	SOFTWARE HOSTING	18,380	18,380	-	0%	16,105	12,055	
TOTAL DIRECT EXPENSES		28,380	22,680	(5,700)	-20%	36,704	21,780	
INDIRECT EXPENSES:								
51199	SALARY EXPENSE	515,705	512,035	(3,670)	-1%	421,349	343,811	
51299	BENEFITS EXPENSE	158,553	141,145	(17,409)	-11%	138,247	103,512	
51900	OTHER INDIRECT EXPENSE	123,457	166,320	42,863	35%	102,480	77,302	
TOTAL INDIRECT EXPENSES:		797,715	819,499	21,785	3%	662,076	524,625	
TOTAL ALL EXPENSES:		826,095	842,179	16,085	2%	698,780	546,405	
NET INCOME (LOSS):		(343,895)	(347,919)	(4,025)	1%	(138,523)	(199,627)	

**LICENSE FEES**  
Cost Center  
LIC

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>40600</b>	LICENSE FEES	16,853,241	16,922,074	68,833	0%	16,279,888	10,893,115
<b>40625</b>	LICENSE FEES - NEW ADMITTEES	429,375	465,192	35,817	8%	423,252	309,735
<b>40650</b>	LICENSE FEES - LATE FEES	200,000	250,000	50,000	25%	383,255	453,642
<b>40675</b>	LICENSE FEES - REINSTATEMENTS	10,000	15,000	5,000	50%	27,605	9,955
<b>TOTAL REVENUE</b>		<b>17,492,616</b>	<b>17,652,266</b>	<b>159,650</b>	<b>1%</b>	<b>17,113,999</b>	<b>11,666,447</b>
<b>NET INCOME (LOSS):</b>		<b>17,492,616</b>	<b>17,652,266</b>	<b>159,650</b>	<b>1%</b>	<b>17,113,999</b>	<b>11,666,447</b>

**LIMITED LICENSE LEGAL TECHNICIAN PROGRAM**

Cost Center      **FY26 FTE      0.45**  
LLLT              **FY25 REFORECAST FTE      0.48**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>41800</b>	SEMINAR REGISTRATIONS	7,000	-	(7,000)	-100%	1,045	5,600
<b>42281</b>	LLLT LICENSE FEES	17,731	17,000	(731)	-4%	15,296	10,702
<b>42288</b>	INVESTIGATION FEES	-	-	-		100	-
<b>42291</b>	LLLT LATE LICENSE FEES	-	137	137		404	365
<b>45220</b>	MCLE LATE FEES	300	150	(150)	-50%	450	150
<b>TOTAL REVENUE</b>		<b>25,031</b>	<b>17,287</b>	<b>(7,744)</b>	<b>-31%</b>	<b>17,295</b>	<b>16,817</b>

**DIRECT EXPENSES:**

<b>52683</b>	LLLT BOARD	11,500	9,000	(2,500)	-22%	1,341	2,563
<b>52689</b>	LLLT EDUCATION	1,000	1,000	-	0%	-	35
<b>TOTAL DIRECT EXPENSES</b>		<b>12,500</b>	<b>10,000</b>	<b>(2,500)</b>	<b>-20%</b>	<b>1,341</b>	<b>2,598</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	55,689	44,756	(10,934)	-20%	51,982	39,342
<b>51299</b>	BENEFITS EXPENSE	17,525	12,790	(4,735)	-27%	13,665	12,234
<b>51900</b>	OTHER INDIRECT EXPENSE	14,569	15,496	926	6%	14,309	9,903
<b>TOTAL INDIRECT EXPENSES:</b>		<b>87,784</b>	<b>73,042</b>	<b>(14,743)</b>	<b>-17%</b>	<b>79,955</b>	<b>61,479</b>

<b>TOTAL ALL EXPENSES:</b>		<b>100,284</b>	<b>83,042</b>	<b>(17,243)</b>	<b>-17%</b>	<b>81,297</b>	<b>64,077</b>
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<b>NET INCOME (LOSS):</b>		<b>(75,253)</b>	<b>(65,755)</b>	<b>9,499</b>	<b>-13%</b>	<b>(64,002)</b>	<b>(47,260)</b>
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LIMITED PRACTICE OFFICERS			Washington State Bar Association					
			Budget Comparison					
Cost Center	FY26 FTE	0.61	FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
LPO	FY25 REFORECAST FTE	0.68						
REVENUE:								
	42288	INVESTIGATION FEES	300	1,000	700	233%	1,500	600
	45110	LPO EXAMINATION FEES	20,000	16,000	(4,000)	-20%	18,600	13,100
	45115	LPO EXAM LATE FEES	3,000	2,000	(1,000)	-33%	2,300	1,600
	45120	LPO LICENSE FEES	160,000	158,000	(2,000)	-1%	156,974	104,206
	45125	LPO LATE LICENSE FEES	2,000	2,000	-	0%	3,600	3,750
	45220	MCLE LATE FEES	4,000	3,000	(1,000)	-25%	3,150	1,800
	TOTAL REVENUE		189,300	182,000	(7,300)	-4%	186,124	125,056
DIRECT EXPENSES:								
	50050	EQUIPMENT, HARDWARE & SOFTWARE	-	-	-		1,240	-
	50070	PRINTING & COPYING	200	200	-	0%	123	34
	50140	SUPPLIES	200	100	(100)	-50%	113	-
	52210	FACILITY, PARKING, FOOD	9,500	9,500	-	0%	7,333	4,612
	52688	EXAM WRITING	19,000	15,000	(4,000)	-21%	8,400	8,400
	55130	LPO BOARD EXPENSES	4,000	4,000	-	0%	278	356
	55165	LPO OUTREACH	1,000	500	(500)	-50%	-	-
	53282	SOFTWARE HOSTING	3,404	3,404	-	0%	3,221	2,233
	TOTAL DIRECT EXPENSES		37,304	32,704	(4,600)	-12%	20,708	15,636
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	66,043	61,284	(4,758)	-7%	70,170	44,066
	51299	BENEFITS EXPENSE	21,528	17,431	(4,097)	-19%	18,906	13,606
	51900	OTHER INDIRECT EXPENSE	17,637	21,005	3,369	19%	20,883	11,049
	TOTAL INDIRECT EXPENSES:		105,207	99,721	(5,486)	-5%	109,959	68,722
TOTAL ALL EXPENSES:			142,511	132,425	(10,086)	-7%	130,667	84,358
NET INCOME (LOSS):			46,789	49,575	2,786	6%	55,457	40,698

**MANDATORY CONTINUING LEGAL EDUCATION**

Cost Center                      **FY26 FTE                      4.76**  
MCLE                              **FY25 REFORECAST FTE    4.76**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>45210</b>	ACTIVITY APPLICATION FEE	600,000	670,000	70,000	12%	724,600	487,300
<b>45215</b>	ACTIVITY APPLICATION LATE FEE	220,000	250,000	30,000	14%	266,650	192,750
<b>45220</b>	MCLE LATE FEES	225,000	232,000	7,000	3%	266,925	252,200
<b>45230</b>	ANNUAL ACCREDITED SPONSOR FEES	39,000	36,250	(2,750)	-7%	37,500	39,750
<b>45250</b>	ATTENDANCE LATE FEES	120,000	120,000	-	0%	120,050	69,400
<b>45255</b>	COMITY CERTIFICATES - REQUEST	13,800	13,000	(800)	-6%	13,497	12,675
<b>45260</b>	COMITY CERTIFICATES - SUBMIT	16,000	17,000	1,000	6%	16,575	18,300
<b>TOTAL REVENUE</b>		<b>1,233,800</b>	<b>1,338,250</b>	<b>104,450</b>	<b>8%</b>	<b>1,445,797</b>	<b>1,072,375</b>

**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	50	50	-	0%	-	-
<b>50110</b>	STAFF CONFERENCE & TRAINING	4,600	4,400	(200)	-4%	3,564	-
<b>50120</b>	STAFF MEMBERSHIP DUES	500	525	25	5%	500	500
<b>55210</b>	MCLE BOARD EXPENSES	4,000	6,000	2,000	50%	-	1,806
<b>55220</b>	DEPRECIATION-SOFTWARE	142,183	142,057	(126)	0%	124,381	96,096
<b>TOTAL DIRECT EXPENSES</b>		<b>151,333</b>	<b>153,032</b>	<b>1,699</b>	<b>1%</b>	<b>128,445</b>	<b>98,402</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	400,391	412,275	11,884	3%	445,511	280,754
<b>51299</b>	BENEFITS EXPENSE	136,403	125,149	(11,254)	-8%	143,462	89,770
<b>51900</b>	OTHER INDIRECT EXPENSE	121,923	163,909	41,986	34%	157,394	76,532
<b>TOTAL INDIRECT EXPENSES:</b>		<b>658,717</b>	<b>701,333</b>	<b>42,617</b>	<b>6%</b>	<b>746,368</b>	<b>447,055</b>

<b>TOTAL ALL EXPENSES:</b>		<b>810,050</b>	<b>854,365</b>	<b>44,316</b>	<b>5%</b>	<b>874,813</b>	<b>545,458</b>
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<b>NET INCOME (LOSS):</b>		<b>423,750</b>	<b>483,885</b>	<b>60,134</b>	<b>14%</b>	<b>570,984</b>	<b>526,917</b>
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**MEMBER WELLNESS PROGRAM**

Cost Center                      FY26 FTE                      1.48  
MWP                              FY25 REFORECAST FTE    1.48

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>40205</b>	DIVERSION	10,000	9,000	(1,000)	-10%	11,050	1,500
<b>TOTAL REVENUE</b>		<b>10,000</b>	<b>9,000</b>	<b>(1,000)</b>	<b>-10%</b>	<b>11,050</b>	<b>1,500</b>

**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	1,000	1,200	200	20%	-	26
<b>50110</b>	STAFF CONFERENCE & TRAINING	4,400	5,500	1,100	25%	527	75
<b>50120</b>	STAFF MEMBERSHIP DUES	800	500	(300)	-38%	267	463
<b>50130</b>	SUBSCRIPTIONS	1,455	1,400	(55)	-4%	1,324	883
<b>54715</b>	MEMBER WELL-BEING TASK FORCE	4,250	4,500	250	6%	1,000	1,042
<b>TOTAL DIRECT EXPENSES</b>		<b>11,905</b>	<b>13,100</b>	<b>1,195</b>	<b>10%</b>	<b>3,117</b>	<b>2,489</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	144,902	149,311	4,409	3%	138,488	97,435
<b>51299</b>	BENEFITS EXPENSE	47,310	42,656	(4,654)	-10%	59,180	30,821
<b>51900</b>	OTHER INDIRECT EXPENSE	37,829	50,963	13,134	35%	39,832	23,640
<b>TOTAL INDIRECT EXPENSES:</b>		<b>230,041</b>	<b>242,930</b>	<b>12,889</b>	<b>6%</b>	<b>237,499</b>	<b>151,895</b>

<b>TOTAL ALL EXPENSES:</b>		<b>241,946</b>	<b>256,030</b>	<b>14,084</b>	<b>6%</b>	<b>240,617</b>	<b>154,384</b>
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<b>NET INCOME (LOSS):</b>		<b>(231,946)</b>	<b>(247,030)</b>	<b>(15,084)</b>	<b>7%</b>	<b>(229,567)</b>	<b>(152,884)</b>
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**MEMBER SERVICES & ENGAGEMENT**

Cost Center  
MSE

FY26 FTE            2.45  
FY25 REFORECAST FTE   2.45

**Washington State Bar Association**  
**Budget Comparison**

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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**REVENUE:**

<b>40900</b>	ROYALTIES	10,800	10,800	-	0%	12,767	11,150
<b>41450</b>	SPONSORSHIPS	2,500	2,500	-	0%	2,566	2,000
<b>41800</b>	SEMINAR REGISTRATIONS	3,000	2,000	(1,000)	-33%	1,980	1,080

<b>TOTAL REVENUE</b>		<b>16,300</b>	<b>15,300</b>	<b>(1,000)</b>	<b>-6%</b>	<b>17,313</b>	<b>14,230</b>
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**DIRECT EXPENSES:**

<b>50070</b>	PRINTING & COPYING	1,600	1,600	-	0%	-	1,442
<b>50085</b>	NEW MEMBER LIAISON SECTION PROGRAM	1,300	1,300	-	0%	-	585
<b>50095</b>	CLE COMPS	1,000	-	(1,000)	-100%	-	-
<b>50100</b>	STAFF TRAVEL/PARKING	3,500	3,500	-	0%	20	605
<b>50110</b>	STAFF CONFERENCE & TRAINING	2,200	2,700	500	23%	339	1,825
<b>50120</b>	STAFF MEMBERSHIP DUES	450	1,020	570	127%	150	390
<b>50130</b>	SUBSCRIPTIONS	350	400	50	14%	-	350
<b>54391</b>	LAW LIBRARY DESKBOOK ACCESS	10,000	10,000	-	0%	-	9,311
<b>54610</b>	LIBRARY MATERIALS/RESOURCES	4,000	4,000	-	0%	250	220
<b>55266</b>	NEW MEMBER OUTREACH EVENTS	5,000	5,000	-	0%	2,029	3,519
<b>55270</b>	WASHINGTON NEW MEMBERS COMMITTEE	15,000	15,000	-	0%	2,584	778
<b>55970</b>	MEMBER ENGAGEMENT COUNCIL	500	500	-	0%	-	-
<b>55981</b>	SMALL TOWN AND RURAL COUNCIL OUTREACH AND ACTIVITIES	65,000	70,000	5,000	8%	29,282	53,849
<b>55980</b>	SMALL TOWN AND RURAL COUNCIL	7,500	7,500	-	0%	55	643
<b>57460</b>	LAW SCHOOL OUTREACH	500	500	-	0%	-	-
<b>58175</b>	AWARDS	-	1,000	1,000	-	-	-
<b>58450</b>	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	149	200

<b>TOTAL DIRECT EXPENSES</b>		<b>118,900</b>	<b>125,020</b>	<b>6,120</b>	<b>5%</b>	<b>34,857</b>	<b>73,717</b>
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**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	167,441	165,619	(1,822)	-1%	159,996	110,221
<b>51299</b>	BENEFITS EXPENSE	65,553	59,059	(6,493)	-10%	53,060	45,597
<b>51900</b>	OTHER INDIRECT EXPENSE	62,623	84,365	21,742	35%	65,742	42,653

<b>TOTAL INDIRECT EXPENSES:</b>		<b>295,617</b>	<b>309,043</b>	<b>13,426</b>	<b>5%</b>	<b>278,797</b>	<b>198,471</b>
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<b>TOTAL ALL EXPENSES:</b>		<b>414,517</b>	<b>434,063</b>	<b>19,546</b>	<b>5%</b>	<b>313,654</b>	<b>272,189</b>
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<b>NET INCOME (LOSS):</b>		<b>(398,217)</b>	<b>(418,763)</b>	<b>(20,546)</b>	<b>5%</b>	<b>(296,341)</b>	<b>(257,959)</b>
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MINI CLE  
Cost Center  
MINI

FY26 FTE 0.96  
FY25 REFORECAST FTE 0.92

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

TOTAL DIRECT EXPENSES	-	-	-	-	-
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INDIRECT EXPENSES:

51199	SALARY EXPENSE	71,340	76,520	5,180	7%	67,856	48,052
51299	BENEFITS EXPENSE	26,074	24,764	(1,310)	-5%	21,787	16,997
51900	OTHER INDIRECT EXPENSE	23,516	33,057	9,542	41%	24,750	14,657
TOTAL INDIRECT EXPENSES:		120,930	134,341	13,411	11%	114,393	79,706
NET INCOME (LOSS):		(120,930)	(134,341)	(13,411)	11%	(114,393)	(79,706)

**NEW MEMBER EDUCATION**

Cost Center      **FY26 FTE      0.87**  
NME                **FY25 REFORECAST FTE    0.84**

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>40950</b>	NME PRODUCT SALES	150,000	120,000	(30,000)	-20%	114,482	110,368
<b>41800</b>	SEMINAR REGISTRATIONS	13,000	10,000	(3,000)	-23%	16,455	19,062
<b>47100</b>	TRIAL ADVOCACY PROGRAM	15,000	12,000	(3,000)	-20%	12,098	-
<b>TOTAL REVENUE</b>		<b>178,000</b>	<b>142,000</b>	<b>(36,000)</b>	<b>-20%</b>	<b>143,035</b>	<b>129,445</b>

**DIRECT EXPENSES:**

<b>55265</b>	SPEAKERS & PROGRAM DEVELOPMENT	575	500	(75)	-13%	-	-
<b>57320</b>	TRIAL ADVOCACY EXPENSES	2,025	3,200	1,175	58%	1,254	-
<b>TOTAL DIRECT EXPENSES</b>		<b>2,600</b>	<b>3,700</b>	<b>1,100</b>	<b>42%</b>	<b>1,254</b>	<b>-</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	63,225	66,306	3,081	5%	58,755	42,283
<b>51299</b>	BENEFITS EXPENSE	23,475	22,014	(1,461)	-6%	20,580	15,270
<b>51900</b>	OTHER INDIRECT EXPENSE	21,471	29,958	8,488	40%	22,430	13,475
<b>TOTAL INDIRECT EXPENSES:</b>		<b>108,171</b>	<b>118,278</b>	<b>10,108</b>	<b>9%</b>	<b>101,764</b>	<b>71,027</b>

<b>TOTAL ALL EXPENSES:</b>		<b>110,771</b>	<b>121,978</b>	<b>11,208</b>	<b>10%</b>	<b>103,019</b>	<b>71,027</b>
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<b>NET INCOME (LOSS):</b>		<b>67,229</b>	<b>20,022</b>	<b>(47,208)</b>	<b>-70%</b>	<b>40,017</b>	<b>58,418</b>
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**Washington State Bar Association**  
**Budget Comparison**

**OFFICE OF GENERAL COUNSEL**

Cost Center	FY26 FTE	6.12
OGC	FY25 REFORECAST FTE	6.47

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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**REVENUE:**

<b>40200</b>	COPY FEES	-	-	-		427	-
<b>40210</b>	RECORDS REQUEST FEES	-	-	-		315	270
<b>TOTAL REVENUE</b>		-	-	-		<b>742</b>	<b>270</b>

**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	3,500	3,500	-	0%	-	2,226
<b>50110</b>	STAFF CONFERENCE & TRAINING	6,215	10,250	4,035	65%	3,094	363
<b>50120</b>	STAFF MEMBERSHIP DUES	2,090	2,500	410	20%	1,075	1,825
<b>52240</b>	DISABILITY ACCOMMODATIONS	6,000	2,500	(3,500)	-58%	532	667
<b>54360</b>	LITIGATION EXPENSES	1,000	1,000	-	0%	3	148
<b>55419</b>	COURT RULES COMMITTEE	1,000	1,000	-	0%	-	-
<b>55615</b>	WILLS	2,000	1,000	(1,000)	-50%	-	-
<b>55620</b>	CUSTODIANSHIP	5,000	5,000	-	0%	125	201
<b>TOTAL DIRECT EXPENSES</b>		<b>26,805</b>	<b>26,750</b>	<b>(55)</b>	<b>0%</b>	<b>4,829</b>	<b>5,355</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	682,130	718,300	36,170	5%	700,467	445,570
<b>51299</b>	BENEFITS EXPENSE	210,435	187,732	(22,703)	-11%	180,093	134,655
<b>51900</b>	OTHER INDIRECT EXPENSE	158,347	210,741	52,394	33%	162,422	97,124
<b>TOTAL INDIRECT EXPENSES:</b>		<b>1,050,911</b>	<b>1,116,772</b>	<b>65,861</b>	<b>6%</b>	<b>1,042,982</b>	<b>677,348</b>

<b>TOTAL ALL EXPENSES:</b>		<b>1,077,716</b>	<b>1,143,522</b>	<b>65,806</b>	<b>6%</b>	<b>1,047,812</b>	<b>682,704</b>
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<b>NET INCOME (LOSS):</b>		<b>(1,077,716)</b>	<b>(1,143,522)</b>	<b>(65,806)</b>	<b>6%</b>	<b>(1,047,070)</b>	<b>(682,434)</b>
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**OFFICE OF THE EXECUTIVE DIRECTOR**

Cost Center      **FY26 FTE**      **4.23**  
OED      **FY25 REFORECAST FTE**      **3.90**

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	2,000	2,000	-	0%	2,485	1,507
<b>50110</b>	STAFF CONFERENCE & TRAINING	8,800	13,300	4,500	51%	9,179	10,846
<b>50120</b>	STAFF MEMBERSHIP DUES	2,175	1,335	(840)	-39%	1,240	1,120
<b>52125</b>	LEADERSHIP TRAINING	20,000	20,000	-	0%	16,016	5,122
<b>52585</b>	WASHINGTON LEADERSHIP INSTITUTE	100,000	100,000	-	0%	80,000	100,000
<b>52840</b>	ED TRAVEL & OUTREACH	6,000	6,000	-	0%	5,601	2,129
<b>TOTAL DIRECT EXPENSES</b>		<b>138,975</b>	<b>142,635</b>	<b>3,660</b>	<b>3%</b>	<b>114,521</b>	<b>120,724</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	602,222	643,856	41,634	7%	490,689	406,627
<b>51299</b>	BENEFITS EXPENSE	153,250	142,505	(10,745)	-7%	134,228	110,270
<b>51900</b>	OTHER INDIRECT EXPENSE	99,685	145,659	45,974	46%	77,730	67,735
<b>TOTAL INDIRECT EXPENSES:</b>		<b>855,157</b>	<b>932,020</b>	<b>76,863</b>	<b>9%</b>	<b>702,647</b>	<b>584,632</b>

<b>TOTAL ALL EXPENSES:</b>	<b>994,132</b>	<b>1,074,655</b>	<b>80,523</b>	<b>8%</b>	<b>817,168</b>	<b>705,357</b>
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<b>NET INCOME (LOSS):</b>	<b>(994,132)</b>	<b>(1,074,655)</b>	<b>(80,523)</b>	<b>8%</b>	<b>(817,168)</b>	<b>(705,357)</b>
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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

Cost Center                      FY26 FTE                      1.30  
OGCDB                            FY25 REFORECAST FTE    1.30

Washington State Bar Association  
Budget Comparison

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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REVENUE:

TOTAL REVENUE	-	-	-	-	-
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DIRECT EXPENSES:

50110	STAFF CONFERENCE & TRAINING	2,000	2,200	200	10%	-	-
50120	STAFF MEMBERSHIP DUES	100	100	-	0%	-	-
54310	COURT REPORTERS	25,000	33,100	8,100	32%	44,538	17,271
55310	DISCIPLINARY BOARD EXPENSES	5,000	3,000	(2,000)	-40%	797	868
55320	CHIEF HEARING OFFICER	40,000	41,200	1,200	3%	39,996	26,664
55330	HEARING OFFICER EXPENSES	4,000	4,000	-	0%	874	79
55340	HEARING OFFICER TRAINING	1,000	1,000	-	0%	-	-
55370	APPOINTED COUNSEL	50,400	50,645	245	0%	49,600	33,600
55380	DISCIPLINARY SELECTION PANEL	1,000	1,000	-	0%	-	-
TOTAL DIRECT EXPENSES		128,500	136,245	7,745	6%	135,804	78,482

INDIRECT EXPENSES:

51199	SALARY EXPENSE	125,704	128,774	3,070	2%	135,940	86,136
51299	BENEFITS EXPENSE	41,128	37,003	(4,124)	-10%	37,123	27,198
51900	OTHER INDIRECT EXPENSE	33,228	44,765	11,537	35%	37,512	20,803
TOTAL INDIRECT EXPENSES:		200,060	210,543	10,482	5%	210,574	134,137

TOTAL ALL EXPENSES:	328,560	346,788	18,227	6%	346,378	212,619
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NET INCOME (LOSS):	(328,560)	(346,788)	(18,227)	6%	(346,378)	(212,619)
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**PRACTICE OF LAW BOARD**  
Cost Center      **FY26 FTE**      **0.50**  
PLB                **FY25 REFORECAST FTE**      **0.35**

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

<b>REVENUE:</b>							
<b>TOTAL REVENUE</b>							
		-	-	-		-	-
<b>DIRECT EXPENSES:</b>							
<b>50100</b>	STAFF TRAVEL/PARKING	-	200	200		-	-
<b>55510</b>	PRACTICE OF LAW BOARD	16,000	16,000	-	0%	1,157	523
<b>TOTAL DIRECT EXPENSES</b>		<b>16,000</b>	<b>16,200</b>	<b>200</b>	<b>1%</b>	<b>1,157</b>	<b>523</b>
<b>INDIRECT EXPENSES:</b>							
<b>51199</b>	SALARY EXPENSE	44,050	54,953	10,903	25%	48,544	29,310
<b>51299</b>	BENEFITS EXPENSE	15,037	14,910	(127)	-1%	18,779	9,876
<b>51900</b>	OTHER INDIRECT EXPENSE	11,502	17,217	5,715	50%	14,695	7,950
<b>TOTAL INDIRECT EXPENSES:</b>		<b>70,590</b>	<b>87,080</b>	<b>16,491</b>	<b>23%</b>	<b>82,019</b>	<b>47,136</b>
<b>TOTAL ALL EXPENSES:</b>		<b>86,590</b>	<b>103,280</b>	<b>16,691</b>	<b>19%</b>	<b>83,176</b>	<b>47,660</b>
<b>NET INCOME (LOSS):</b>		<b>(86,590)</b>	<b>(103,280)</b>	<b>(16,691)</b>	<b>19%</b>	<b>(83,176)</b>	<b>(47,660)</b>

			Washington State Bar Association Budget Comparison					
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
PRACTICE MANAGEMENT ASSISTANCE								
Cost Center	FY26 FTE	0.95						
PMA	FY25 REFORECAST FTE	0.95						
REVENUE:								
	40900	ROYALTIES	62,000	62,000	-	0%	69,581	50,570
	TOTAL REVENUE		62,000	62,000	-	0%	69,581	50,570
DIRECT EXPENSES:								
	50100	STAFF TRAVEL/PARKING	1,000	2,500	1,500	150%	386	265
	50110	STAFF CONFERENCE & TRAINING	2,500	2,400	(100)	-4%	-	3,003
	50120	STAFF MEMBERSHIP DUES	150	295	145	97%	150	-
	54645	LEGAL TECH TASK FORCE	5,000	3,500	(1,500)	-30%	-	2,750
	55250	VLEX FASTCASE	85,000	87,000	2,000	2%	84,042	84,568
	TOTAL DIRECT EXPENSES		93,650	95,695	2,045	2%	84,578	90,586
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	89,534	92,930	3,396	4%	83,474	60,005
	51299	BENEFITS EXPENSE	29,659	26,882	(2,777)	-9%	24,903	19,348
	51900	OTHER INDIRECT EXPENSE	24,282	32,713	8,431	35%	25,523	15,129
	TOTAL INDIRECT EXPENSES:		143,475	152,525	9,050	6%	133,901	94,482
	TOTAL ALL EXPENSES:		237,125	248,220	11,095	5%	218,479	185,068
	NET INCOME (LOSS):		(175,125)	(186,220)	(11,095)	6%	(148,897)	(134,499)



**PROFESSIONAL RESPONSIBILITY PROGRAM**

Cost Center      FY26 FTE      1.08  
PRP      FY25 REFORECAST FTE      1.08

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	4,000	4,000	-	0%	1,761	778
<b>50110</b>	STAFF CONFERENCE & TRAINING	2,200	2,400	200	9%	-	1,542
<b>50120</b>	STAFF MEMBERSHIP DUES	500	590	90	18%	400	590
<b>55610</b>	CPE COMMITTEE	1,000	1,000	-	0%	386	286
<b>TOTAL DIRECT EXPENSES</b>		<b>7,700</b>	<b>7,990</b>	<b>290</b>	<b>4%</b>	<b>2,547</b>	<b>3,196</b>

**INDIRECT EXPENSES:**

		-					
<b>51199</b>	SALARY EXPENSE	141,621	143,536	1,915	1%	138,684	95,410
<b>51299</b>	BENEFITS EXPENSE	40,867	36,061	(4,806)	-12%	62,414	26,720
<b>51900</b>	OTHER INDIRECT EXPENSE	27,605	37,190	9,584	35%	29,391	17,257
<b>TOTAL INDIRECT EXPENSES:</b>		<b>210,093</b>	<b>216,787</b>	<b>6,693</b>	<b>3%</b>	<b>230,489</b>	<b>139,387</b>

<b>TOTAL ALL EXPENSES:</b>	<b>217,793</b>	<b>224,777</b>	<b>6,983</b>	<b>3%</b>	<b>233,036</b>	<b>142,583</b>
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<b>NET INCOME (LOSS):</b>	<b>(217,793)</b>	<b>(224,777)</b>	<b>(6,983)</b>	<b>3%</b>	<b>(233,036)</b>	<b>(142,583)</b>
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**PUBLIC SERVICE PROGRAMS**

Cost Center      **FY26 FTE**      **1.62**  
PSP      **FY25 REFORECAST FTE**      **1.62**

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>40300</b>	DONATIONS & GRANTS	135,280	132,635	(2,645)	-2%	130,000	134,832
<b>TOTAL REVENUE</b>		<b>135,280</b>	<b>132,635</b>	<b>(2,645)</b>	<b>-2%</b>	<b>130,000</b>	<b>134,832</b>

**DIRECT EXPENSES:**

<b>50037</b>	DONATIONS/SPONSORSHIPS/GRANTS	300,000	-	(300,000)	-100%	278,889	238,011
<b>50100</b>	STAFF TRAVEL/PARKING	2,000	2,000	-	0%	333	142
<b>50110</b>	STAFF CONFERENCE & TRAINING	2,200	3,200	1,000	45%	-	775
<b>52110</b>	PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	3,500	1,000	40%	782	323
<b>54130</b>	PRO BONO OUTREACH	4,000	4,000	-	0%	1,978	1,087
<b>TOTAL DIRECT EXPENSES</b>		<b>310,700</b>	<b>12,700</b>	<b>(298,000)</b>	<b>-96%</b>	<b>281,983</b>	<b>240,338</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	136,915	142,419	5,504	4%	117,051	90,900
<b>51299</b>	BENEFITS EXPENSE	47,862	43,595	(4,267)	-9%	37,768	31,079
<b>51900</b>	OTHER INDIRECT EXPENSE	41,408	55,784	14,376	35%	43,312	26,004
<b>TOTAL INDIRECT EXPENSES:</b>		<b>226,185</b>	<b>241,799</b>	<b>15,613</b>	<b>7%</b>	<b>198,131</b>	<b>147,983</b>

<b>TOTAL ALL EXPENSES:</b>		<b>536,885</b>	<b>254,499</b>	<b>(282,387)</b>	<b>-53%</b>	<b>480,114</b>	<b>388,321</b>
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<b>NET INCOME (LOSS):</b>		<b>(401,605)</b>	<b>(121,863)</b>	<b>279,742</b>	<b>-70%</b>	<b>(350,114)</b>	<b>(253,489)</b>
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**PUBLICATION & DESIGN SERVICES**  
Cost Center      FY26 FTE      0.89  
PUB      FY25 REFORECAST FTE      0.89

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

<b>REVENUE:</b>							
<b>TOTAL REVENUE</b>							
		-	-	-		-	-
<b>DIRECT EXPENSES:</b>							
<b>50130</b>	SUBSCRIPTIONS	200	200	-	0%	88	88
<b>54026</b>	IMAGE LIBRARY	4,800	4,800	-	0%	4,752	4,756
<b>TOTAL DIRECT EXPENSES</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	<b>4,840</b>	<b>4,844</b>
<b>INDIRECT EXPENSES:</b>							
<b>51199</b>	SALARY EXPENSE	76,345	70,644	(5,701)	-7%	76,767	54,682
<b>51299</b>	BENEFITS EXPENSE	26,506	22,914	(3,592)	-14%	21,510	17,812
<b>51900</b>	OTHER INDIRECT EXPENSE	22,749	30,647	7,898	35%	23,976	14,184
<b>TOTAL INDIRECT EXPENSES:</b>		<b>125,600</b>	<b>124,205</b>	<b>(1,395)</b>	<b>-1%</b>	<b>122,253</b>	<b>86,678</b>
<b>TOTAL ALL EXPENSES:</b>		<b>130,600</b>	<b>129,205</b>	<b>(1,395)</b>	<b>-1%</b>	<b>127,093</b>	<b>91,522</b>
<b>NET INCOME (LOSS):</b>		<b>(130,600)</b>	<b>(129,205)</b>	<b>1,395</b>	<b>-1%</b>	<b>(127,093)</b>	<b>(91,522)</b>

**REGULATORY SERVICES FTE**

Cost Center	FY26 FTE	2.05
RSD FTE	FY25 REFORECAST FTE	2.20

**Washington State Bar Association**  
**Budget Comparison**

FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	600	600	-	0%	438	265
<b>50110</b>	STAFF CONFERENCE & TRAINING	8,400	11,500	3,100	37%	5,913	932
<b>50120</b>	STAFF MEMBERSHIP DUES	490	490	-	0%	350	490
<b>TOTAL DIRECT EXPENSES</b>		<b>9,490</b>	<b>12,590</b>	<b>3,100</b>	<b>33%</b>	<b>6,700</b>	<b>1,688</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	299,450	297,784	(1,666)	-1%	353,064	201,240
<b>51299</b>	BENEFITS EXPENSE	84,363	70,359	(14,004)	-17%	102,161	55,789
<b>51900</b>	OTHER INDIRECT EXPENSE	56,872	70,591	13,719	24%	69,609	35,924
<b>TOTAL INDIRECT EXPENSES:</b>		<b>440,685</b>	<b>438,735</b>	<b>(1,950)</b>	<b>0%</b>	<b>524,834</b>	<b>292,953</b>

<b>TOTAL ALL EXPENSES:</b>	<b>450,175</b>	<b>451,325</b>	<b>1,150</b>	<b>0%</b>	<b>531,535</b>	<b>294,641</b>
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<b>NET INCOME (LOSS):</b>	<b>(450,175)</b>	<b>(451,325)</b>	<b>(1,150)</b>	<b>0%</b>	<b>(531,535)</b>	<b>(294,641)</b>
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**REGULATORY REFORM**

Cost Center      **FY26 FTE**      **0.90**  
RR      **FY25 REFORECAST FTE**      **1.80**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50033</b>	CONSULTING SERVICES	72,500	25,000	(47,500)	-66%	-	10,311
<b>50185</b>	MEETING EXPENSE	-	2,000	2,000		-	2,098
<b>52691</b>	OUTREACH EXPENSES	10,000	10,000	-	0%	-	-
<b>53282</b>	SOFTWARE HOSTING	-	20,000	20,000		-	-
<b>TOTAL DIRECT EXPENSES</b>		<b>82,500</b>	<b>57,000</b>	<b>(25,500)</b>	<b>-31%</b>	<b>-</b>	<b>12,409</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	157,764	119,875	(37,889)	-24%	-	87,449
<b>51299</b>	BENEFITS EXPENSE	46,175	29,651	(16,524)	-36%	-	24,260
<b>51900</b>	OTHER INDIRECT EXPENSE	32,589	30,991	(1,598)	-5%	-	15,301
<b>TOTAL INDIRECT EXPENSES:</b>		<b>236,528</b>	<b>180,517</b>	<b>(56,011)</b>	<b>-24%</b>	<b>-</b>	<b>127,011</b>

<b>TOTAL ALL EXPENSES:</b>	<b>319,028</b>	<b>237,517</b>	<b>(81,511)</b>	<b>-26%</b>	<b>-</b>	<b>139,420</b>
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<b>NET INCOME (LOSS):</b>	<b>(319,028)</b>	<b>(237,517)</b>	<b>81,511</b>	<b>-26%</b>	<b>-</b>	<b>(139,420)</b>
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**SECTIONS ADMINISTRATION**

Cost Center      **FY26 FTE                      2.53**  
SECT              **FY25 REFORECAST FTE    2.53**

Washington State Bar Association					
Budget Comparison					
FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD

**REVENUE:**

<b>48010</b>	REIMBURSEMENTS FROM SECTIONS	275,000	275,000	-	0%	275,415	363,118
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<b>TOTAL REVENUE</b>		<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>0%</b>	<b>275,415</b>	<b>363,118</b>
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**DIRECT EXPENSES:**

<b>50100</b>	STAFF TRAVEL/PARKING	1,500	1,900	400	27%	59	60
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<b>50120</b>	STAFF MEMBERSHIP DUES	200	-	(200)	-100%	-	60
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<b>50130</b>	SUBSCRIPTIONS	-	-	-		331	-
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<b>52540</b>	SECTION/COMMITTEE CHAIR MTGS	700	500	(200)	-29%	80	89
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<b>TOTAL DIRECT EXPENSES</b>		<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>0%</b>	<b>470</b>	<b>209</b>
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**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	169,092	174,309	5,217	3%	160,918	108,609
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<b>51299</b>	BENEFITS EXPENSE	67,073	61,514	(5,559)	-8%	67,620	43,010
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<b>51900</b>	OTHER INDIRECT EXPENSE	64,668	87,120	22,452	35%	69,223	40,860
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<b>TOTAL INDIRECT EXPENSES:</b>		<b>300,832</b>	<b>322,943</b>	<b>22,111</b>	<b>7%</b>	<b>297,761</b>	<b>192,480</b>
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<b>TOTAL ALL EXPENSES:</b>		<b>303,232</b>	<b>325,343</b>	<b>22,111</b>	<b>7%</b>	<b>298,231</b>	<b>192,689</b>
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<b>NET INCOME (LOSS):</b>		<b>(28,232)</b>	<b>(50,343)</b>	<b>(22,111)</b>	<b>78%</b>	<b>(22,816)</b>	<b>170,429</b>
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**TECHNOLOGY**

Cost Center  
TECH

FY26 FTE                      **5.00**  
FY25 REFORECAST FTE   **12.00**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50033</b>	CONSULTING SERVICES	140,000	1,019,797	879,797	628%	270,160	101,256
<b>50100</b>	STAFF TRAVEL/PARKING	1,000	1,000	-	0%	786	771
<b>50110</b>	STAFF CONFERENCE & TRAINING	6,000	6,000	-	0%	823	1,091
<b>50120</b>	STAFF MEMBERSHIP DUES	300	410	110	37%	120	-
<b>50160</b>	TELEPHONE	90,000	90,000	-	0%	86,328	56,739
<b>55911</b>	CLOUD INFRASTRUCTURE	130,000	130,000	-	0%	43,143	39,237
<b>56100</b>	COMPUTER HARDWARE	66,200	65,000	(1,200)	-2%	64,018	60,179
<b>56150</b>	COMPUTER SOFTWARE	530,000	518,000	(12,000)	-2%	268,912	295,950
<b>56225</b>	HARDWARE SERVICE & WARRANTIES	50,000	50,000	-	0%	30,498	34,392
<b>56230</b>	SOFTWARE MAINT & LICENSING	400,000	470,000	70,000	18%	338,290	340,918
<b>56550</b>	THIRD PARTY SERVICES	65,000	177,600	112,600	173%	38,658	48,763
<b>56900</b>	TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(2,527,807)	(1,049,307)	71%	(1,141,736)	(979,297)
<b>TOTAL DIRECT EXPENSES</b>		-	-	-	-	-	<b>(0)</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	1,422,045	629,276	(792,769)	-56%	1,419,189	935,789
<b>51299</b>	BENEFITS EXPENSE	421,171	158,341	(262,830)	-62%	426,935	256,527
<b>51955</b>	CAPITAL LABOR & OVERHEAD	(75,000)	-	75,000	-100%	(75,555)	(93,204)
<b>51900</b>	OTHER INDIRECT EXPENSE	306,724	172,174	(134,551)	-44%	348,046	192,664
<b>TOTAL INDIRECT EXPENSES:</b>		<b>2,074,941</b>	<b>959,791</b>	<b>(1,115,150)</b>	<b>-54%</b>	<b>2,118,614</b>	<b>1,291,775</b>
<b>TOTAL ALL EXPENSES:</b>		<b>2,074,941</b>	<b>959,791</b>	<b>(1,115,150)</b>	<b>-54%</b>	<b>2,118,614</b>	<b>1,291,775</b>
<b>NET INCOME (LOSS):</b>		<b>(2,074,941)</b>	<b>(959,791)</b>	<b>1,115,150</b>	<b>-54%</b>	<b>(2,118,614)</b>	<b>(1,291,775)</b>

**VOLUNTEER ENGAGEMENT**

Cost Center      **FY26 FTE**      **1.70**  
VE      **FY25 REFORECAST FTE**      **1.20**

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>TOTAL REVENUE</b>	-	-	-	-	-
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**DIRECT EXPENSES:**

<b>50060</b>	POSTAGE	600	600	-	0%	571	468
<b>50110</b>	STAFF CONFERENCE & TRAINING	5,200	4,500	(700)	-13%	1,749	-
<b>50120</b>	STAFF MEMBERSHIP DUES	450	385	(65)	-14%	300	300
<b>50130</b>	SUBSCRIPTIONS	816	816	-	0%	815	716
<b>52520</b>	ABA DELEGATES	16,000	18,000	2,000	13%	18,649	5,360
<b>52521</b>	VOLUNTEER RECOGNITION	2,000	2,000	-	0%	-	-
<b>57450</b>	REGULATORY SCHOOL	12,000	10,000	(2,000)	-17%	-	7,767
<b>TOTAL DIRECT EXPENSES</b>		<b>37,066</b>	<b>36,301</b>	<b>(765)</b>	<b>-2%</b>	<b>22,084</b>	<b>14,611</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	127,293	149,220	21,927	17%	60,598	80,735
<b>51299</b>	BENEFITS EXPENSE	43,900	45,777	1,876	4%	20,940	29,056
<b>51900</b>	OTHER INDIRECT EXPENSE	37,063	58,539	21,477	58%	16,242	25,339
<b>TOTAL INDIRECT EXPENSES:</b>		<b>208,256</b>	<b>253,536</b>	<b>45,280</b>	<b>22%</b>	<b>97,781</b>	<b>135,130</b>

<b>TOTAL ALL EXPENSES:</b>	<b>245,322</b>	<b>289,837</b>	<b>44,515</b>	<b>18%</b>	<b>119,864</b>	<b>149,741</b>
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<b>NET INCOME (LOSS):</b>	<b>(245,322)</b>	<b>(289,837)</b>	<b>(44,515)</b>	<b>18%</b>	<b>(119,864)</b>	<b>(149,741)</b>
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**CLE - PRODUCTS**

Cost Center	FY26 FTE	1.29
CLEP	FY25 REFORECAST FTE	1.29

**Washington State Bar Association**  
**Budget Comparison**

<b>FY2025 Reforecast</b>	<b>FY2026 Budget</b>	<b>FY25 vs. FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
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**REVENUE:**

<b>41000</b>	SHIPPING & HANDLING	210	210	-	0%	99	90
<b>43200</b>	COURSEBOOK SALES	3,500	3,500	-	0%	1,060	650
<b>43400</b>	DIGITAL VIDEO SALES	845,000	875,000	30,000	4%	1,030,455	673,481
<b>TOTAL REVENUE</b>		<b>848,710</b>	<b>878,710</b>	<b>30,000</b>	<b>4%</b>	<b>1,031,614</b>	<b>674,221</b>

**DIRECT EXPENSES:**

<b>50034</b>	IT EXPENSE DUE TO GF	-	179	179		-	-
<b>50120</b>	STAFF MEMBERSHIP DUES	300	300	-	0%	-	-
<b>52240</b>	DISABILITY ACCOMMODATIONS	2,000	2,000	-	0%	584	-
<b>53220</b>	COST OF SALES - COURSEBOOKS	300	300	-	0%	69	48
<b>53260</b>	OBSOLETE INVENTORY	-	-	-		2,806	-
<b>53255</b>	CLE-EQUIP-DEPRECIATION	2,012	-	(2,012)	-100%	2,040	1,360
<b>53285</b>	ONLINE PRODUCT HOSTING EXPENSES	54,000	54,000	-	0%	49,000	26,137
<b>53330</b>	POSTAGE & DELIVRY-COURSEBOOKS	200	200	-	0%	43	53
<b>TOTAL DIRECT EXPENSES</b>		<b>58,812</b>	<b>56,979</b>	<b>(1,833)</b>	<b>-3%</b>	<b>54,542</b>	<b>27,598</b>

**INDIRECT EXPENSES:**

<b>51199</b>	SALARY EXPENSE	102,132	99,556	(2,576)	-3%	96,650	67,827
<b>51299</b>	BENEFITS EXPENSE	36,973	32,846	(4,126)	-11%	44,297	23,902
<b>51900</b>	OTHER INDIRECT EXPENSE	32,973	37,620	4,648	14%	32,170	20,566
<b>51936</b>	FACILITY RESERVE REBATE	-	-	-		(2,248)	-
<b>TOTAL INDIRECT EXPENSES:</b>		<b>172,078</b>	<b>170,023</b>	<b>(2,055)</b>	<b>-1%</b>	<b>170,869</b>	<b>112,296</b>

<b>TOTAL ALL EXPENSES:</b>		<b>230,890</b>	<b>227,002</b>	<b>(3,888)</b>	<b>-2%</b>	<b>225,411</b>	<b>139,894</b>
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<b>NET INCOME (LOSS):</b>		<b>617,820</b>	<b>651,708</b>	<b>33,888</b>	<b>5%</b>	<b>806,202</b>	<b>534,327</b>
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CLE - SEMINARS Cost Center CLES			Washington State Bar Association Budget Comparison						
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD	
			FY26 FTE	6.66					
FY25 REFORECAST FTE			6.71						
REVENUE:									
41800	SEMINAR REGISTRATIONS	725,000	730,535	5,535	1%	651,706	379,159		
41825	SEMINAR REVENUE-OTHER	20,000	32,500	12,500	63%	51,802	14,600		
41850	SEMINAR SPLITS W/ CLE	(150,000)	(150,000)	-	0%	(135,134)	-		
TOTAL REVENUE		595,000	613,035	18,035	3%	568,375	393,759		
DIRECT EXPENSES:									
50034	IT EXPENSE DUE TO GF	-	924	924		-	-		
50050	EQUIPMENT, HARDWARE & SOFTWARE	-	-	-		2,596	-		
50100	STAFF TRAVEL/PARKING	15,000	16,500	1,500	10%	14,718	1,365		
50110	STAFF CONFERENCE & TRAINING	5,900	3,700	(2,200)	-37%	2,092	-		
50120	STAFF MEMBERSHIP DUES	1,200	1,200	-	0%	1,091	-		
50130	SUBSCRIPTIONS	-	1,300	1,300		-	-		
50140	SUPPLIES	500	1,000	500	100%	379	-		
52240	DISABILITY ACCOMMODATIONS	5,000	5,000	-	0%	3,219	-		
53610	COURSEBOOK PRODUCTION	500	150	(350)	-70%	18	-		
53640	ACCREDITATION FEES	3,000	2,500	(500)	-17%	1,822	1,980		
53690	FACILITIES	165,000	175,000	10,000	6%	173,104	93,757		
53700	SPEAKERS & PROGRAM DEVELOP	48,000	45,700	(2,300)	-5%	36,399	6,049		
53730	HONORARIUM	3,000	3,000	-	0%	-	-		
53740	CLE SEMINAR COMMITTEE	200	200	-	0%	-	-		
TOTAL DIRECT EXPENSES		247,300	256,174	8,874	4%	235,438	103,151		
INDIRECT EXPENSES:									
51199	SALARY EXPENSE	528,792	514,912	(13,880)	-3%	487,488	332,076		
51299	BENEFITS EXPENSE	191,718	169,646	(22,072)	-12%	178,180	120,872		
51900	OTHER INDIRECT EXPENSE	171,510	194,227	22,716	13%	165,230	107,561		
51936	FACILITY RESERVE REBATE	-	-			(11,500)	-		
TOTAL INDIRECT EXPENSES:		892,020	878,784	(13,236)	-1%	819,399	560,509		
TOTAL ALL EXPENSES:		1,139,320	1,134,958	(4,362)	0%	1,054,836	663,660		
NET INCOME (LOSS):		(544,320)	(521,923)	22,397	-4%	(486,461)	(269,901)		

DESKBOOKS Cost Center DESK			Washington State Bar Association Budget Comparison						
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD	
FY26 FTE 1.75 FY25 REFORECAST FTE 1.75									
REVENUE:									
43100			DESKBOOK SALES	30,000	5,120	(24,880)	-83%	18,240	7,495
43450			SECTION PUBLICATION SALES	1,000	-	(1,000)	-100%	630	90
43455			LEXIS/NEXIS ROYALTIES	75,000	75,000	-	0%	69,907	32,457
43525			CASEMAKER ROYALTIES	25,000	25,000	-	0%	37,575	17,350
TOTAL REVENUE				131,000	105,120	(25,880)	-20%	126,352	57,392
DIRECT EXPENSES:									
50110			STAFF CONFERENCE & TRAINING	-	2,200	2,200		-	-
50120			STAFF MEMBERSHIP DUES	250	330	80	32%	248	-
50130			SUBSCRIPTIONS	50	50	-	0%	43	-
53210			COST OF SALES - DESKBOOKS	5,000	2,800	(2,200)	-44%	5,154	1,162
53225			COST OF SALES - SECTION PUBLIC	500	-	(500)	-100%	429	74
53260			OBSOLETE INVENTORY	48,250	118,700	70,450	146%	4,122	-
53265			SPLITS TO SECTIONS	300	-	(300)	-100%	185	-
53270			DESKBOOK ROYALTIES	300	-	(300)	-100%	305	-
53320			POSTAGE & DELIVRY-COURSEBOOKS	300	300	-	0%	-	-
TOTAL DIRECT EXPENSES				54,950	124,380	69,430	126%	10,486	1,236
INDIRECT EXPENSES:									
51199			SALARY EXPENSE	178,087	145,047	(33,041)	-19%	159,210	134,078
51299			BENEFITS EXPENSE	56,847	45,925	(10,922)	-19%	51,270	36,703
51900			OTHER INDIRECT EXPENSE	44,731	51,036	6,305	14%	44,086	28,131
TOTAL INDIRECT EXPENSES:				279,665	242,008	(37,658)	-13%	254,566	198,913
TOTAL ALL EXPENSES:				334,615	366,387	31,772	9%	265,052	200,149
NET INCOME (LOSS):				(203,615)	(261,267)	(57,652)	28%	(138,699)	(142,757)

CLIENT PROTECTION FUND			Washington State Bar Association					
			Budget Comparison					
			FY2025 Reforecast	FY2026 Budget	FY25 vs. FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
Cost Center	FY26 FTE	1.23						
CPF	FY25 REFORECAST FTE	1.23						
REVENUE:								
	40500	INTEREST - INVESTMENTS	200,000	200,000	-	0%	268,185	146,562
	44820	CPF RESTITUTION	10,000	10,000	-	0%	27,839	18,812
	44840	CPF MEMBER ASSESSMENTS	720,540	735,480	14,940	2%	548,235	711,840
TOTAL REVENUE			930,540	945,480	14,940	2%	844,259	877,215
DIRECT EXPENSES:								
	50020	BANK FEES	2,500	500	(2,000)	-80%	(3,210)	(2,835)
	50110	STAFF CONFERENCE & TRAINING	1,700	4,400	2,700	159%	-	-
	50120	STAFF MEMBERSHIP DUES	200	200	-	0%	200	-
	54810	GIFTS TO INJURED CLIENTS	500,000	500,000	-	0%	418,710	(80,480)
	54820	CPF BOARD	2,000	2,000	-	0%	887	353
TOTAL DIRECT EXPENSES			506,400	507,100	700	0%	416,587	(82,963)
INDIRECT EXPENSES:								
	51199	SALARY EXPENSE	115,160	117,501	2,340	2%	110,405	77,516
	51299	BENEFITS EXPENSE	38,272	34,425	(3,847)	-10%	40,214	24,995
	51900	OTHER INDIRECT EXPENSE	31,439	42,355	10,915	35%	31,099	19,621
	51936	FACILITY RESERVE REBATE	-	-			(1,773)	-
TOTAL INDIRECT EXPENSES:			184,871	194,280	9,409	5%	179,946	122,132
TOTAL ALL EXPENSES:			691,271	701,380	10,109	1%	596,532	39,169
NET INCOME (LOSS):			239,269	244,100	4,831	2%	247,727	838,046

# Section 3

**Washington State Bar Association**  
Section Budget Comparison

**All Sections**

**SECTOPS**

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
<b>REVENUE:</b>							
<b>48200</b>	SECTION DUES	328,673	342,113	13,440	4%	425,235	427,341
<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	109,608	109,570	(38)	0%	-	141,745
	<b>TOTAL SECTION DUES REVENUE</b>	<b>438,280</b>	<b>451,683</b>	<b>13,402</b>	<b>3%</b>	<b>425,235</b>	<b>569,086</b>
<b>41855</b>	CLE SECTION SPLITS PROJECTIONS	-	-	-		-	-
<b>40500</b>	INTEREST INCOME	2,050	-	(2,050)	-100%	108,323	-
<b>40800</b>	PUBLICATIONS REVENUE	1,250	1,250	-	0%	1,949	2,279
	OTHER	44,203	43,023	(1,180)	-3%	43,100	24,265
	SEMINAR PROFIT SHARE	159,700	157,850	(1,850)	-1%	167,365	-
	<b>TOTAL REVENUE</b>	<b>645,483</b>	<b>653,806</b>	<b>8,322</b>	<b>1%</b>	<b>745,972</b>	<b>595,631</b>
<b>DIRECT EXPENSES:</b>							
	DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	779,214	19,441	3%	317,333	220,596
	REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	280,989	557	0%	275,378	363,118
	<b>TOTAL DIRECT EXPENSES</b>	<b>1,040,206</b>	<b>1,060,203</b>	<b>19,998</b>	<b>2%</b>	<b>592,711</b>	<b>583,715</b>
	<b>NET INCOME (LOSS):</b>	<b>(394,722)</b>	<b>(406,398)</b>	<b>(11,676)</b>	<b>3%</b>	<b>153,261</b>	<b>11,916</b>

# Washington State Bar Association

## Section Budget Comparison

FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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### ANTITRUST, CONSUMER PROTECTION & UNFAIR BUSINESS PRACTICES SECTION

#### SACPU

#### REVENUE:

<b>40500</b>	INTEREST - INVESTMENTS	548	-	(548)	-100%	3,354	-
<b>41805</b>	MINI-CLE REVENUE	240	240	-	0%	370	195
<b>48200</b>	SECTION DUES REVENUE	3,450	3,656	206	6%	4,943	4,800
<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,161	1,153	(8)	-1%	-	1,648
	<b>TOTAL SECTION DUES REVENUE</b>	<b>4,611</b>	<b>4,809</b>	<b>198</b>		<b>4,943</b>	<b>6,448</b>
	<b>TOTAL REVENUE</b>	<b>5,399</b>	<b>5,049</b>	<b>(350)</b>	<b>(0)</b>	<b>8,667</b>	<b>6,643</b>

#### DIRECT EXPENSES:

<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	750	750	-	0%	-	-
<b>58325</b>	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
<b>58350</b>	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
<b>58400</b>	PER MEMBER CHARGE	2,546	2,742	196	8%	3,664	3,542
<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	857	851	(6)	-1%	-	1,221
	<b>TOTAL PER MEMBER CHARGE</b>	<b>3,403</b>	<b>3,593</b>	<b>190</b>	<b>6%</b>	<b>3,664</b>	<b>4,764</b>
<b>58450</b>	RECEPTION/FORUM EXPENSE	690	690	-	0%	-	-
<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	6,000	6,000	-	0%	-	-
<b>58615</b>	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	-	452
<b>58620</b>	MINI-CLE EXPENSE	1,500	1,500	-	0%	516	12
	<b>TOTAL DIRECT EXPENSES</b>	<b>13,943</b>	<b>14,133</b>	<b>190</b>	<b>1%</b>	<b>4,180</b>	<b>5,227</b>

<b>NET INCOME (LOSS):</b>	<b>(8,544)</b>	<b>(9,084)</b>	<b>(540)</b>	<b>6%</b>	<b>4,487</b>	<b>1,415</b>
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<b>NEW FUND BALANCE:</b>	<b>57,100</b>	<b>48,016</b>	<b>(9,084)</b>	<b>-16%</b>	<b>65,644</b>	<b>67,060</b>
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**Washington State Bar Association**  
Section Budget Comparison

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
<b>SADM ADMINISTRATIVE LAW SECTION</b>							
<b>REVENUE:</b>							
<b>40500</b>	INTEREST - INVESTMENTS	-	-	-		2,539	-
<b>40800</b>	PUBLICATIONS REVENUE	1,250	1,250	-	0%	1,949	2,279
<b>41805</b>	MINI-CLE REVENUE	7,500	7,500	-	0%	7,865	3,345
<b>48200</b>	SECTION DUES REVENUE	5,175	5,175	-	0%	7,056	6,990
<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,875	1,763	(113)	-6%	-	2,352
	<b>TOTAL SECTION DUES REVENUE</b>	<b>7,050</b>	<b>6,938</b>	<b>(113)</b>	<b>-6%</b>	<b>7,056</b>	<b>9,342</b>
<b>TOTAL REVENUE</b>		<b>15,800</b>	<b>15,688</b>	<b>(113)</b>	<b>-1%</b>	<b>19,409</b>	<b>14,966</b>
<b>DIRECT EXPENSES:</b>							
<b>58175</b>	AWARDS	200	200	-	0%	191	-
<b>58325</b>	LDSHIP/PROF DEVELOP/RETREATS	13,050	13,500	450	3%	10,369	-
<b>58350</b>	MEMBERSHIP & RECRUITING EXP	500	500	-	0%	-	-
<b>58375</b>	NEWSLETTER/PUBLICATION EXPENSE	1,200	1,200	-	0%	-	-
<b>58400</b>	PER MEMBER CHARGE	3,183	3,234	52	2%	4,357	4,299
<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,154	1,084	(70)	-6%	-	1,452
	<b>TOTAL PER MEMBER CHARGE</b>	<b>4,337</b>	<b>4,319</b>	<b>(18)</b>	<b>0%</b>	<b>4,357</b>	<b>5,751</b>
<b>58450</b>	RECEPTION/FORUM EXPENSE	1,200	1,200	-	0%	2,700	185
<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
<b>58620</b>	MINI-CLE EXPENSE	1,100	1,100	-	0%	2,324	244
<b>TOTAL DIRECT EXPENSES</b>		<b>26,587</b>	<b>27,019</b>	<b>432</b>	<b>2%</b>	<b>19,941</b>	<b>6,180</b>
<b>NET INCOME (LOSS):</b>		<b>(10,787)</b>	<b>(11,331)</b>	<b>(544)</b>	<b>5%</b>	<b>(532)</b>	<b>8,786</b>
<b>NEW FUND BALANCE:</b>		<b>36,931</b>	<b>25,600</b>	<b>(11,331)</b>	<b>-31%</b>	<b>47,717</b>	<b>56,504</b>



**Washington State Bar Association**  
Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD	
SANIM	ANIMAL LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-	639	-	
	41805	MINI-CLE REVENUE	250	250	-	-	-	
	48200	SECTION DUES REVENUE	1,481	1,406	(75)	-5%	1,914	1,850
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	494	494	-	0%	-	638
		TOTAL SECTION DUES REVENUE	1,975	1,900	(75)	-4%	1,914	2,488
		TOTAL REVENUE	2,225	2,150	(75)	-3%	2,553	2,488
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	570	570	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	960	960	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	10	10	-	0%	-	-
	58400	PER MEMBER CHARGE	1,093	1,055	(38)	-4%	1,418	1,365
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	365	364	(0)	0%	-	473
		TOTAL PER MEMBER CHARGE	1,458	1,419	(39)	-3%	1,418	1,838
	58620	MINI-CLE EXPENSE	390	390	-	0%	-	-
		TOTAL DIRECT EXPENSES	3,388	3,349	(39)	-1%	1,418	1,838
		NET INCOME (LOSS):	(1,163)	(1,199)	(36)	3%	1,135	650
		NEW FUND BALANCE:	11,486	10,287	(1,199)	-10%	12,649	13,298

**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SBUS	BUSINESS LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		3,634	-
	41805	MINI-CLE REVENUE	1,900	675	(1,225)	-64%	-	-
	41850	SEMINAR SPLITS W/ CLE	250	4,000	3,750	1500%	1,380	-
	48200	SECTION DUES REVENUE	22,125	30,975	8,850	40%	29,312	28,518
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,692	7,454	(238)	-3%	-	9,771
		TOTAL SECTION DUES REVENUE	29,817	38,429	8,612	29%	29,312	38,289
		TOTAL REVENUE	31,967	43,104	11,137	35%	34,326	38,289
DIRECT EXPENSES:								
	58125	ANNUAL OR OTHER MEETING EXPENS	-	1,500	1,500		268	-
	58300	EXECUTIVE COMMITTEE EXPENSES	20,000	10,000	(10,000)	-50%	-	9,048
	58325	LDSHIP/PROF DEVELOP/RETREATS	900	900	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	5,000	4,000	400%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	1,000	1,000	-	0%	320	-
	58400	PER MEMBER CHARGE	16,328	16,594	266	2%	21,710	21,051
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,681	5,502	(178)	-3%	-	7,237
		TOTAL PER MEMBER CHARGE	22,009	22,096	87		21,710	28,288
	58500	NEW LAWYER OUTREACH	1,500	1,000	(500)	-33%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-
	58550	SECTION COMMITTEE EXPENSE	2,000	1,000	(1,000)	-50%	-	771
	58615	LAW SCHOOL OUTREACH	500	1,000	500	100%	5,000	381
	58620	MINI-CLE EXPENSE	6,000	2,000	(4,000)	-67%	224	448
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	-	-
		TOTAL DIRECT EXPENSES	64,909	56,996	(7,913)	-12%	27,522	38,936
		NET INCOME (LOSS):	(32,942)	(13,892)	19,050	-58%	6,804	(647)
		NEW FUND BALANCE:	39,141	25,249	(13,892)	-70%	72,083	71,436

# Washington State Bar Association

## Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SLCP	LIQUOR, CANNABIS, AND PSYCHEDELICS SECTION							
REVENUE:								
	41805	MINI-CLE REVENUE	800	800	-	0%	-	-
	48200	SECTION DUES REVENUE	1,406	1,406	-	0%	-	1,675
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	508	479	(29)	-6%	-	562
		<b>TOTAL SECTION DUES REVENUE</b>	<b>1,914</b>	<b>1,885</b>	<b>(29)</b>	<b>-6%</b>	<b>-</b>	<b>2,237</b>
		<b>TOTAL REVENUE</b>	<b>2,714</b>	<b>2,685</b>	<b>(29)</b>	<b>-1%</b>	<b>-</b>	<b>2,237</b>
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	700	700	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
	58400	PER MEMBER CHARGE	1,038	1,055	17	2%	-	1,236
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	376	353	(22)	-6%	-	416
		<b>TOTAL PER MEMBER CHARGE</b>	<b>1,414</b>	<b>1,408</b>	<b>(5)</b>	<b>-4%</b>	<b>-</b>	<b>1,652</b>
	58620	MINI-CLE EXPENSE	200	200	-	0%	-	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>2,414</b>	<b>2,408</b>	<b>(5)</b>	<b>0%</b>	<b>-</b>	<b>1,652</b>
		<b>NET INCOME (LOSS):</b>	<b>300</b>	<b>277</b>	<b>(24)</b>	<b>-8%</b>	<b>-</b>	<b>585</b>
		<b>NEW FUND BALANCE:</b>	<b>6,725</b>	<b>7,001</b>	<b>277</b>	<b>4%</b>	<b>5,861</b>	<b>7,010</b>

# Washington State Bar Association

## Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SCD	CREDITOR DEBTOR RIGHTS SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	-	-	-		2,614	-
41850	SEMINAR SPLITS W/ CLE	1,250	1,500	(1,250)	-100%	1,444	-
48200	SECTION DUES REVENUE	11,944	10,500	(11,944)	-100%	14,648	14,000
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,970	3,979	(3,970)	-100%	-	4,883
	<b>TOTAL SECTION DUES REVENUE</b>	<b>15,914</b>	<b>14,479</b>	<b>(15,914)</b>		<b>14,648</b>	<b>18,883</b>
	<b>TOTAL REVENUE</b>	<b>17,164</b>	<b>15,979</b>	<b>10,814</b>	<b>63%</b>	<b>18,706</b>	<b>18,883</b>
DIRECT EXPENSES:							
58175	AWARDS	350	350	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	1,000	1,000	-	0%	366	-
58375	NEWSLETTER/PUBLICATION EXPENSE	300	300	-	0%	-	-
58400	PER MEMBER CHARGE	6,296	5,625	(671)	-11%	7,825	7,380
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,094	2,098	3	0%	-	2,608
	<b>TOTAL PER MEMBER CHARGE</b>	<b>8,390</b>	<b>7,723</b>	<b>(668)</b>		<b>7,825</b>	<b>9,988</b>
58525	SCHOLARSHIPS/DONATIONS/GRANT	10,000	10,000	-	0%	5,000	5,000
58625	SEMINAR EXPENSE - SECTIONS	2,000	2,000	-	0%	-	-
	<b>TOTAL DIRECT EXPENSES</b>	<b>22,040</b>	<b>21,373</b>	<b>(668)</b>	<b>-3%</b>	<b>13,191</b>	<b>14,988</b>
NET INCOME (LOSS):		(4,876)	(5,394)	(518)	11%	5,515	3,894
NEW FUND BALANCE:		47,295	41,901	(5,394)	-11%	52,171	56,065

**Washington State Bar Association**  
Section Budget Comparison

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
SCON	CONSTRUCTION LAW SECTION						
<b>REVENUE:</b>							
	<b>40500</b>	INTEREST - INVESTMENTS	-	-	-	3,624	-
	<b>41875</b>	SEMINAR SPLITS W/ OTHERS	6,000	7,500	1,500	8,990	-
	<b>48200</b>	SECTION DUES REVENUE	8,906	9,375	469	11,900	11,725
	<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,069	2,994	(75)	-	3,967
		<b>TOTAL SECTION DUES REVENUE</b>	<b>11,975</b>	<b>12,369</b>	<b>394</b>	<b>11,900</b>	<b>15,692</b>
		<b>TOTAL REVENUE</b>	<b>17,975</b>	<b>19,869</b>	<b>1,894</b>	<b>24,514</b>	<b>15,692</b>
<b>DIRECT EXPENSES:</b>							
	<b>58175</b>	AWARDS	500	1,000	500	270	166
	<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	1,000	1,500	500	180	513
	<b>58315</b>	HONORARIUM	500	500	-	-	-
	<b>58325</b>	LDSHIP/PROF DEVELOP/RETREATS	2,500	1,500	(1,000)	729	-
	<b>58350</b>	MEMBERSHIP & RECRUITING EXP	500	500	-	-	46
	<b>58375</b>	NEWSLETTER/PUBLICATION EXPENSE	800	1,500	700	638	468
	<b>58400</b>	PER MEMBER CHARGE	6,573	7,031	458	8,821	8,653
	<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,266	2,210	(56)	-	2,940
		<b>TOTAL PER MEMBER CHARGE</b>	<b>8,839</b>	<b>9,241</b>	<b>402</b>	<b>8,821</b>	<b>11,593</b>
	<b>58450</b>	RECEPTION/FORUM EXPENSE	8,000	10,000	2,000	2,194	1,479
	<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	-	-
	<b>58600</b>	SECTION SPECIAL PROJECTS	1,000	1,000	-	-	-
	<b>58620</b>	MINI-CLE EXPENSE	1,800	1,000	(800)	-	-
	<b>58625</b>	SEMINAR EXPENSE - SECTIONS	1,000	1,500	500	-	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>31,439</b>	<b>35,241</b>	<b>3,802</b>	<b>12,832</b>	<b>14,264</b>
<b>NET INCOME (LOSS):</b>							
			<b>(13,464)</b>	<b>(15,372)</b>	<b>(1,908)</b>	<b>11,682</b>	<b>1,427</b>
<b>NEW FUND BALANCE:</b>							
			<b>60,871</b>	<b>45,499</b>	<b>(15,372)</b>	<b>74,335</b>	<b>75,762</b>

**Washington State Bar Association**  
Section Budget Comparison

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
<b>SCRIM</b>	<b>CRIMINAL LAW SECTION</b>						
<b>REVENUE:</b>							
	<b>40500</b>	INTEREST - INVESTMENTS	-	-	-	5,650	-
	<b>41850</b>	SEMINAR SPLITS W/ CLE	850	6,500	5,650	3,295	-
	<b>48200</b>	SECTION DUES REVENUE	8,258	7,673	(585)	10,279	9,720
	<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,753	2,753	-	-	3,426
		<b>TOTAL SECTION DUES REVENUE</b>	<b>11,010</b>	<b>10,425</b>	<b>(585)</b>	<b>10,279</b>	<b>13,146</b>
		<b>TOTAL REVENUE</b>	<b>11,860</b>	<b>16,925</b>	<b>5,065</b>	<b>19,224</b>	<b>13,146</b>
<b>DIRECT EXPENSES:</b>							
	<b>50165</b>	CONFERENCE CALLS	160	160	-	176	-
	<b>58125</b>	ANNUAL OR OTHER MEETING EXPENS	1,500	1,500	-	-	1,792
	<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	587	744
	<b>58305</b>	EXECUTIVE COMM EXP - OTHER	1,000	1,000	-	-	-
	<b>58325</b>	LDSHIP/PROF DEVELOP/RETREATS	4,000	4,000	-	-	-
	<b>58350</b>	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	-	-
	<b>58400</b>	PER MEMBER CHARGE	5,078	4,795	(283)	6,354	5,978
	<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,694	1,693	(1)	-	2,118
		<b>TOTAL PER MEMBER CHARGE</b>	<b>6,772</b>	<b>6,488</b>	<b>(284)</b>	<b>6,354</b>	<b>8,096</b>
	<b>58450</b>	RECEPTION/FORUM EXPENSE	2,500	2,500	-	-	-
	<b>58500</b>	NEW LAWYER OUTREACH	500	500	-	-	-
	<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	4,000	4,000	-	-	-
	<b>58615</b>	LAW SCHOOL OUTREACH	1,500	1,500	-	-	-
	<b>58620</b>	MINI-CLE EXPENSE	1,000	1,000	-	-	-
	<b>58625</b>	SEMINAR EXPENSE - SECTIONS	7,500	7,500	-	-	-
	<b>58675</b>	WEBSITE EXPENSES	500	500	-	-	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>33,432</b>	<b>33,148</b>	<b>(284)</b>	<b>7,117</b>	<b>10,632</b>
<b>NET INCOME (LOSS):</b>							
			<b>(21,572)</b>	<b>(16,223)</b>	<b>5,349</b>	<b>12,107</b>	<b>2,514</b>
<b>NEW FUND BALANCE:</b>							
			<b>91,271</b>	<b>75,048</b>	<b>(16,223)</b>	<b>112,843</b>	<b>115,358</b>

# Washington State Bar Association

## Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SCRL	CIVIL RIGHTS LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	-	-	-		991	-
41805	MINI-CLE REVENUE	1,020	1,020	-	0%	-	920
41850	SEMINAR SPLITS W/ CLE	200	-	(200)	-100%	521	-
48200	SECTION DUES REVENUE	3,375	3,600	225	7%	4,513	4,650
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,322	1,174	(148)	-11%	-	1,504
	TOTAL SECTION DUES REVENUE	4,697	4,774	77	-5%	4,513	6,154
TOTAL REVENUE		5,917	5,794	(123)	-2%	6,025	7,074
DIRECT EXPENSES:							
50165	CONFERENCE CALLS	170	170	-	0%	-	-
58175	AWARDS	610	610	-	0%	-	-
58315	HONORARIUM	500	500	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	2,000	-	0%	-	-
58400	PER MEMBER CHARGE	2,076	2,250	174	8%	2,783	2,860
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	814	722	(91)	-11%	-	928
	TOTAL PER MEMBER CHARGE	2,889	2,972	83	-3%	2,783	3,787
58450	RECEPTION/FORUM EXPENSE	620	620	-	0%	-	-
58615	LAW SCHOOL OUTREACH	210	210	-	0%	-	-
58620	MINI-CLE EXPENSE	112	112	-	0%	-	336
TOTAL DIRECT EXPENSES		7,111	7,194	83	1%	2,783	4,123
NET INCOME (LOSS):		(1,194)	(1,400)	(206)	17%	3,242	2,951
NEW FUND BALANCE:		19,153	17,753	(1,400)	-7%	20,347	23,298

**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SCORP	CORPORATE COUNSEL SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS	-	-	-	-		3,829	-
41805	MINI-CLE REVENUE	10,000	10,000	-	0%		8,445	-
41850	SEMINAR SPLITS W/ CLE	3,000	750	(2,250)	-75%		2,031	-
41875	SEMINAR SPLITS W/ OTHERS	4,000	4,000	-	0%		-	-
48200	SECTION DUES REVENUE	15,750	14,400	(1,350)	-9%		19,919	19,100
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	6,000	5,438	(563)	-9%		-	6,640
	TOTAL SECTION DUES REVENUE	21,750	19,838	(1,913)	-18%		19,919	25,740
TOTAL REVENUE		38,750	34,588	(4,163)	-11%		34,224	25,740
DIRECT EXPENSES:								
58175	AWARDS	200	200	-	0%		-	-
58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%		-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%		-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%		-	-
58400	PER MEMBER CHARGE	14,529	13,500	(1,029)	-7%		18,448	17,620
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,714	5,061	(653)	-11%		-	6,149
	TOTAL PER MEMBER CHARGE	20,244	18,561	(1,683)	-19%		18,448	23,769
58450	RECEPTION EXPENSE	500	500	-	0%		-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%		-	-
58620	MINI-CLE EXPENSE	10,000	10,000	-	0%		9,240	-
58625	SEMINAR EXPENSE - SECTIONS	500	500	-	0%		2,500	-
TOTAL DIRECT EXPENSES		38,444	36,761	(1,683)	-4%		30,188	23,769
NET INCOME (LOSS):		306	(2,173)	(2,480)	-809%		4,037	1,971
NEW FUND BALANCE:		74,706	72,532	(2,173)	-3%		74,399	76,370



**Washington State Bar Association**  
Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SDR	DISPUTE RESOLUTION SECTION						
<b>REVENUE:</b>							
	<b>40500</b>	INTEREST - INVESTMENTS	-	-	-	2,385	-
	<b>41700</b>	CONFERENCES & INSTITUTES	3,738	2,793	(945)	3,739	-
	<b>48200</b>	SECTION DUES REVENUE	7,481	7,691	210	9,991	10,010
	<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,791	2,568	(223)	-	3,330
		<b>TOTAL SECTION DUES REVENUE</b>	<b>10,273</b>	<b>10,259</b>	<b>(13)</b>	<b>9,991</b>	<b>13,340</b>
		<b>TOTAL REVENUE</b>	<b>14,011</b>	<b>13,052</b>	<b>(958)</b>	<b>16,114</b>	<b>13,340</b>
<b>DIRECT EXPENSES:</b>							
	<b>50165</b>	CONFERENCE CALLS	110	110	-	-	-
	<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	950	950	-	-	-
	<b>58325</b>	LDSHIP/PROF DEVELOP/RETREATS	6,500	6,500	-	4,016	5,383
	<b>58350</b>	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	-	-
	<b>58400</b>	PER MEMBER CHARGE	3,944	4,120	177	5,290	5,277
	<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,472	1,354	(118)	-	1,763
		<b>TOTAL PER MEMBER CHARGE</b>	<b>5,416</b>	<b>5,474</b>	<b>58</b>	<b>5,290</b>	<b>7,040</b>
	<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	2,500	3,600	1,100	-	1,461
	<b>58600</b>	SECTION SPECIAL PROJECTS	220	1,500	1,280	-	-
	<b>58620</b>	MINI-CLE EXPENSE	2,000	660	(1,340)	112	112
	<b>58625</b>	SEMINAR EXPENSE - SECTIONS	3,500	5,000	1,500	3,500	-
	<b>58675</b>	WEBSITE EXPENSES	250	250	-	-	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>22,946</b>	<b>25,544</b>	<b>2,598</b>	<b>12,918</b>	<b>13,996</b>
		<b>NET INCOME (LOSS):</b>	<b>(8,936)</b>	<b>(12,492)</b>	<b>(3,556)</b>	<b>3,196</b>	<b>(656)</b>
		<b>NEW FUND BALANCE:</b>	<b>37,739</b>	<b>25,247</b>	<b>(12,492)</b>	<b>46,674</b>	<b>46,019</b>

# Washington State Bar Association

## Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SELD	ELDER LAW SECTION							
<b>REVENUE:</b>								
	40500	INTEREST - INVESTMENTS	-	-	-		6,025	-
	41850	SEMINAR SPLITS W/ CLE	5,350	6,800	1,450	27%	11,641	-
	48200	SECTION DUES REVENUE	15,750	15,724	(26)	0%	21,251	20,825
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,263	5,253	(10)	0%	-	7,084
		<b>TOTAL SECTION DUES REVENUE</b>	<b>21,013</b>	<b>20,977</b>	<b>(36)</b>	<b>0%</b>	<b>21,251</b>	<b>27,909</b>
		<b>TOTAL REVENUE</b>	<b>26,363</b>	<b>27,777</b>	<b>1,414</b>	<b>5%</b>	<b>38,917</b>	<b>27,909</b>
<b>DIRECT EXPENSES:</b>								
	50165	CONFERENCE CALLS	170	170	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	5,000	-	0%	-	-
	58326	LEGISLATIVE/LOBBYING	1,500	1,500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
	58400	PER MEMBER CHARGE	8,303	8,423	121	1%	11,249	10,978
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,777	2,770	(7)	0%	-	3,750
		<b>TOTAL PER MEMBER CHARGE</b>	<b>11,079</b>	<b>11,193</b>	<b>114</b>	<b>1%</b>	<b>11,249</b>	<b>14,727</b>
	58450	RECEPTION/FORUM EXPENSE	3,000	3,000	-	0%	39	22
	58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	15,000	-	0%	-	4,912
	58600	SECTION SPECIAL PROJECTS	2,500	2,500	-	0%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	750	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>41,349</b>	<b>41,463</b>	<b>114</b>	<b>0%</b>	<b>12,037</b>	<b>19,661</b>
		<b>NET INCOME (LOSS):</b>	<b>(14,986)</b>	<b>(13,686)</b>	<b>1,300</b>	<b>-9%</b>	<b>26,880</b>	<b>8,247</b>
		<b>NEW FUND BALANCE:</b>	<b>112,337</b>	<b>98,651</b>	<b>(13,686)</b>	<b>-12%</b>	<b>127,323</b>	<b>135,570</b>

**Washington State Bar Association**  
Section Budget Comparison

SELU ENVIRONMENTAL & LAND USE LAW SECTION

FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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**REVENUE:**

<b>40500</b>	INTEREST - INVESTMENTS	-	-	-		3,660	-
<b>41805</b>	MINI-CLE REVENUE	-	-	-		3,770	1,505
<b>41850</b>	SEMINAR SPLITS W/ CLE	8,000	6,150	(1,850)	-23%	5,038	-
<b>48200</b>	SECTION DUES REVENUE	21,750	22,500	750	3%	29,629	29,216
<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,608	7,339	(268)	-4%	-	9,876
	<b>TOTAL SECTION DUES REVENUE</b>	<b>29,358</b>	<b>29,839</b>	<b>482</b>	<b>0%</b>	<b>29,629</b>	<b>39,092</b>
	<b>TOTAL REVENUE</b>	<b>37,358</b>	<b>35,989</b>	<b>(1,368)</b>	<b>-4%</b>	<b>42,098</b>	<b>40,597</b>

**DIRECT EXPENSES:**

<b>50165</b>	CONFERENCE CALLS	175	175	-	0%	165	176
<b>58175</b>	AWARDS	1,000	-	(1,000)	-100%	-	-
<b>58200</b>	BREAKFAST/LUNCH/DINNER MTG EXP	500	-	(500)	-100%	82	-
<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	9,500	9,500	-	0%	8,051	3,860
<b>58305</b>	EXECUTIVE COMM EXP - OTHER	500	-	(500)	-100%	-	-
<b>58400</b>	PER MEMBER CHARGE	10,032	10,547	515	5%	13,732	13,505
<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,462	3,373	(88)	-3%	-	4,577
	<b>TOTAL PER MEMBER CHARGE</b>	<b>13,494</b>	<b>13,920</b>	<b>426</b>	<b>3%</b>	<b>13,732</b>	<b>18,083</b>
<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	7,222	-
<b>58615</b>	LAW SCHOOL OUTREACH	2,000	2,200	200	10%	1,463	1,188
<b>58620</b>	MINI-CLE EXPENSE	500	500	-	0%	236	224
<b>58625</b>	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
<b>58675</b>	WEBSITE EXPENSES	130	130	-	0%	126	126
<b>58750</b>	SEMINAR SCHOLARSHIPS	2,000	2,000	-	0%	778	1,340
	<b>TOTAL DIRECT EXPENSES</b>	<b>36,299</b>	<b>34,925</b>	<b>(1,374)</b>	<b>-4%</b>	<b>31,856</b>	<b>24,996</b>

<b>NET INCOME (LOSS):</b>	<b>1,059</b>	<b>1,064</b>	<b>5</b>	<b>1%</b>	<b>10,242</b>	<b>15,601</b>
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<b>NEW FUND BALANCE:</b>	<b>75,366</b>	<b>76,430</b>	<b>1,064</b>	<b>1%</b>	<b>74,307</b>	<b>89,908</b>
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**Washington State Bar Association**  
Section Budget Comparison

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
<b>SFAM</b>	<b>FAMILY LAW SECTION</b>						
<b>REVENUE:</b>							
	<b>40500</b>	INTEREST - INVESTMENTS	-	-	-	11,954	-
	<b>41850</b>	SEMINAR SPLITS W/ CLE	36,700	23,900	(12,800)	-35%	37,082
	<b>48200</b>	SECTION DUES REVENUE	26,171	26,250	79	0%	35,096
	<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	8,538	8,677	139	2%	-
		<b>TOTAL SECTION DUES REVENUE</b>	<b>34,709</b>	<b>34,927</b>	<b>218</b>	<b>2%</b>	<b>35,096</b>
		<b>TOTAL REVENUE</b>	<b>71,409</b>	<b>58,827</b>	<b>(12,582)</b>	<b>-18%</b>	<b>84,132</b>
<b>DIRECT EXPENSES:</b>							
	<b>58125</b>	ANNUAL OR OTHER MEETING EXPENS	1,500	8,000	6,500	433%	-
	<b>58150</b>	ATTENDANCE AT BOG MEETINGS	2,000	2,000	-	0%	-
	<b>58175</b>	AWARDS	1,500	2,000	500	33%	-
	<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	873
	<b>58305</b>	EXECUTIVE COMM EXP - OTHER	16,000	37,000	21,000	131%	17,436
	<b>58350</b>	MEMBERSHIP & RECRUITING EXP	10,000	10,000	-	0%	-
	<b>58375</b>	NEWSLETTER/PUBLICATION EXPENSE	5,000	5,000	-	0%	429
	<b>58400</b>	PER MEMBER CHARGE	13,796	14,063	267	2%	18,346
	<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,504	4,575	71	2%	-
		<b>TOTAL PER MEMBER CHARGE</b>	<b>18,300</b>	<b>18,637</b>	<b>338</b>	<b>4%</b>	<b>18,346</b>
	<b>58450</b>	RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	-
	<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	30,000	30,000	-	0%	1,150
	<b>58620</b>	MINI-CLE EXPENSE	3,000	3,000	-	0%	-
	<b>58625</b>	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	500
		<b>TOTAL DIRECT EXPENSES</b>	<b>95,300</b>	<b>123,637</b>	<b>28,338</b>	<b>30%</b>	<b>38,734</b>
<b>NET INCOME (LOSS):</b>		<b>(23,890)</b>	<b>(64,810)</b>	<b>(40,920)</b>	<b>171%</b>	<b>45,398</b>	<b>(11,177)</b>
<b>NEW FUND BALANCE:</b>		<b>224,757</b>	<b>159,947</b>	<b>(64,810)</b>	<b>-29%</b>	<b>248,648</b>	<b>237,471</b>

**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SHEA	HEALTH LAW SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS	-	-	-			3,952	-
41805	MINI-CLE REVENUE	-	500	500			490	660
41850	SEMINAR SPLITS W/ CLE	500	-	(500)	-100%		1,610	-
48200	SECTION DUES REVENUE	5,700	9,000	3,300	58%		7,724	7,580
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,945	1,911	(34)	-2%		-	2,575
	TOTAL SECTION DUES REVENUE	7,645	10,911	3,266	56%		7,724	10,155
TOTAL REVENUE		8,145	11,411	3,266	40%		13,775	10,815
DIRECT EXPENSES:								
50165	CONFERENCE CALLS	-	-	-			4	-
58300	EXECUTIVE COMMITTEE EXPENSES	5,000	5,000	-	0%		-	5,076
58305	EXECUTIVE COMM EXP - OTHER	1,000	1,000	-	0%		374	699
58315	HONORARIUM	3,000	3,000	-	0%		-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	4,000	10,000	6,000	150%		396	-
58350	MEMBERSHIP & RECRUITING EXP	6,000	5,000	(1,000)	-17%		3,639	-
58400	PER MEMBER CHARGE	5,258	5,625	367	7%		7,101	6,993
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,795	1,763	(32)	-2%		-	2,367
	TOTAL PER MEMBER CHARGE	7,054	7,388	335	5%		7,101	9,360
58525	SCHOLARSHIPS/DONATIONS/GRANT	3,500	2,400	(1,100)	-31%		1,900	-
58615	LAW SCHOOL OUTREACH	5,000	5,000	-	0%		-	2,050
58620	MINI-CLE EXPENSE	1,500	400	(1,100)	-73%		112	172
58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%		417	32
58750	SEMINAR SCHOLARSHIPS	2,500	1,000	(1,500)	-60%		-	-
TOTAL DIRECT EXPENSES		43,554	45,688	2,135	5%		13,942	17,389
NET INCOME (LOSS):		(35,409)	(34,277)	1,132	35%		(167)	(6,574)
NEW FUND BALANCE:		39,205	4,928	(34,277)	40%		74,614	68,040

**Washington State Bar Association**  
Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SIND	INDIAN LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	200	-	(200)	-100%	4,593	-
41850	SEMINAR SPLITS W/ CLE	-	2,000	2,000		757	-
41875	SEMINAR SPLITS W/ OTHERS	10,000	10,000	-	0%	23,241	-
48200	SECTION DUES REVENUE	7,425	7,875	450	6%	9,904	10,590
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,400	2,456	56	2%	-	3,301
	TOTAL SECTION DUES REVENUE	9,825	10,331	506	8%	9,904	13,891
TOTAL REVENUE		20,025	22,331	2,306	12%	38,494	13,891
DIRECT EXPENSES:							
58300	EXECUTIVE COMMITTEE EXPENSES	400	400	-	0%	-	-
58315	HONORARIUM	600	600	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	549
58400	PER MEMBER CHARGE	4,566	4,922	355	8%	6,117	6,513
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,477	1,511	34	2%	-	2,039
	TOTAL PER MEMBER CHARGE	6,043	6,433	389	10%	6,117	8,552
58450	RECEPTION EXPENSE	4,000	4,000	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	60,000	30,000	(30,000)	-50%	13,500	40,000
TOTAL DIRECT EXPENSES		72,043	46,433	(25,611)	-36%	19,617	49,887
NET INCOME (LOSS):		(52,018)	(24,101)	27,917	-54%	18,876	(35,996)
NEW FUND BALANCE:		44,228	20,127	(24,101)	-54%	96,246	60,251

**Washington State Bar Association**  
Section Budget Comparison

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
SINTL	INTERNATIONAL PRACTICE SECTION						
<b>REVENUE:</b>							
	40500	INTEREST - INVESTMENTS	-	-	-	2,305	-
	41450	SPONSORSHIPS	2,000	-	(2,000)	-	-
	41805	MINI-CLE REVENUE	1,500	-	(1,500)	140	490
	48200	SECTION DUES REVENUE	5,906	5,250	(656)	8,062	7,543
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,102	2,002	(100)	-	2,687
		<b>TOTAL SECTION DUES REVENUE</b>	<b>8,008</b>	<b>7,252</b>	<b>(756)</b>	<b>8,062</b>	<b>10,231</b>
		<b>TOTAL REVENUE</b>	<b>11,508</b>	<b>7,252</b>	<b>(4,256)</b>	<b>10,506</b>	<b>10,721</b>
<b>DIRECT EXPENSES:</b>							
	50165	CONFERENCE CALLS	200	-	(200)	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	5,000	3,000	(2,000)	2,061	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,000	1,000	-	404	-
	58400	PER MEMBER CHARGE	3,113	2,813	(301)	4,227	3,985
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,109	1,056	(53)	-	1,409
		<b>TOTAL PER MEMBER CHARGE</b>	<b>4,222</b>	<b>3,868</b>	<b>(354)</b>	<b>4,227</b>	<b>5,394</b>
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	1,800	-
	58620	MINI-CLE EXPENSE	1,344	1,344	-	460	224
		<b>TOTAL DIRECT EXPENSES</b>	<b>16,766</b>	<b>14,212</b>	<b>(2,554)</b>	<b>8,952</b>	<b>5,618</b>
		<b>NET INCOME (LOSS):</b>	<b>(5,258)</b>	<b>(6,960)</b>	<b>(1,702)</b>	<b>1,554</b>	<b>5,103</b>
		<b>NEW FUND BALANCE:</b>	<b>39,081</b>	<b>32,121</b>	<b>(6,960)</b>	<b>44,339</b>	<b>49,441</b>

**Washington State Bar Association**  
Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SIP	INTELLECTUAL PROPERTY LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	1,000	-	(1,000)	-100%	5,537	-
41805	MINI-CLE REVENUE	700	700	-	0%	140	700
41850	SEMINAR SPLITS W/ CLE	5,150	6,600	1,450	28%	1,326	-
48200	SECTION DUES REVENUE	15,188	14,063	(1,125)	-7%	19,842	18,818
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,133	5,080	(53)	-1%	-	6,614
	TOTAL SECTION DUES REVENUE	20,320	19,143	(1,178)	-8%	19,842	25,433
TOTAL REVENUE		27,170	26,443	(728)	-3%	26,846	26,133
DIRECT EXPENSES:							
58175	AWARDS	100	100	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS	500	500	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	800	800	-	0%	-	-
58400	PER MEMBER CHARGE	11,208	10,547	(662)	-6%	14,702	13,893
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,788	3,749	(39)	-1%	-	4,901
	TOTAL PER MEMBER CHARGE	14,997	14,296	(701)	-7%	14,702	18,794
58450	RECEPTION/FORUM EXPENSE	8,000	8,000	-	0%	6,167	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	15,000	15,000	-	0%	15,000	10,000
58600	SECTION SPECIAL PROJECTS	2,000	2,000	-	0%	-	-
58615	LAW SCHOOL OUTREACH	5,000	5,000	-	0%	-	-
58620	MINI-CLE EXPENSE	1,500	1,500	-	0%	62	112
58625	SEMINAR EXPENSE - SECTIONS	12,000	12,000	-	0%	1,885	-
TOTAL DIRECT EXPENSES		60,397	59,696	(701)	-1%	37,816	28,906
NET INCOME (LOSS):		(33,226)	(33,253)	(27)	0%	(10,971)	(2,773)
NEW FUND BALANCE:		65,955	32,701	(33,253)	-50%	99,181	96,408



**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SJUV	JUVENILE LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		869	-
	41805	MINI-CLE REVENUE	500	525	25	5%	490	4,795
	48200	SECTION DUES REVENUE	3,413	4,253	840	25%	4,726	7,035
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,175	1,147	(28)	-2%	-	1,575
		TOTAL SECTION DUES REVENUE	4,587	5,399	812	22%	4,726	8,610
	TOTAL REVENUE		5,087	5,924	837	16%	6,085	13,405
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	165	165	-	0%	164	-
	58300	EXECUTIVE COMMITTEE EXPENSES	250	125	(125)	-50%	-	-
	58315	HONORARIUM	3,000	900	(2,100)	-70%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	2,000	2,000	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	1,500	1,400	1400%	-	1,092
	58400	PER MEMBER CHARGE	1,799	2,278	479	27%	2,503	3,708
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	619	605	(15)	-2%	-	834
		TOTAL PER MEMBER CHARGE	2,418	2,883	464	24%	2,503	4,543
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	0%	600	-
	58620	MINI-CLE EXPENSE	500	1,000	500	100%	336	136
	TOTAL DIRECT EXPENSES		10,933	11,073	139	1%	3,603	5,771
NET INCOME (LOSS):			(5,846)	(5,148)	698	-12%	2,483	7,634
NEW FUND BALANCE:			11,822	6,674	(5,148)	-44%	17,668	25,303

**Washington State Bar Association**  
Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SLAMP	LEGAL ASSISTANCE TO MILITARY PERSONNEL SECTION						
<b>REVENUE:</b>							
	40500	INTEREST - INVESTMENTS	-	-	-	1,123	-
	41805	MINI-CLE REVENUE	320	320	-	264	-
	48200	SECTION DUES REVENUE	1,969	1,969	-	2,365	2,065
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	667	659	(8)	-	788
		<b>TOTAL SECTION DUES REVENUE</b>	<b>2,636</b>	<b>2,628</b>	<b>(8)</b>	<b>2,365</b>	<b>2,853</b>
		<b>TOTAL REVENUE</b>	<b>2,956</b>	<b>2,948</b>	<b>(8)</b>	<b>3,752</b>	<b>2,853</b>
<b>DIRECT EXPENSES:</b>							
	50165	CONFERENCE CALLS	10	10	-	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	70	70	-	-	777
	58400	PER MEMBER CHARGE	1,038	1,055	17	1,250	1,089
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	352	347	(4)	-	417
		<b>TOTAL PER MEMBER CHARGE</b>	<b>1,390</b>	<b>1,402</b>	<b>13</b>	<b>1,250</b>	<b>1,505</b>
	58525	SCHOLARSHIPS/DONATIONS/GRANT	-	-	-	5,000	-
	58620	MINI-CLE EXPENSE	310	310	-	112	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>1,780</b>	<b>1,792</b>	<b>13</b>	<b>6,362</b>	<b>2,282</b>
		<b>NET INCOME (LOSS):</b>	<b>1,176</b>	<b>1,156</b>	<b>(21)</b>	<b>(2,610)</b>	<b>572</b>
		<b>NEW FUND BALANCE:</b>	<b>21,094</b>	<b>22,250</b>	<b>(21)</b>	<b>19,918</b>	<b>20,490</b>

**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SLB	LOW BONO SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		1,184	-
	41805	MINI-CLE REVENUE	2,660	7,000	4,340	163%	5,110	4,280
	48200	SECTION DUES REVENUE	1,688	1,800	113	7%	2,401	2,880
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	572	565	(7)	-1%	-	800
		TOTAL SECTION DUES REVENUE	2,259	2,365	105	5%	2,401	3,680
	TOTAL REVENUE		4,919	9,365	4,445	90%	8,695	7,960
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	177	-	(177)	-100%	-	-
	58125	ANNUAL OR OTHER MEETING EXPENS	1,000	2,000	1,000	100%	-	-
	58150	ATTENDANCE AT BOG MEETINGS	100	100	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	200	200	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	1,000	3,000	2,000	200%	-	1,229
	58350	MEMBERSHIP & RECRUITING EXP	500	500	-	0%	-	-
	58400	PER MEMBER CHARGE	1,038	1,125	87	8%	1,485	1,771
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	352	347	(4)	-1%	-	495
		TOTAL PER MEMBER CHARGE	1,390	1,472	83	7%	1,485	2,266
	58500	NEW LAWYER OUTREACH	200	200	-	0%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	200	100	(100)	-50%	-	-
	58600	SECTION SPECIAL PROJECTS	100	200	100	100%	-	-
	58620	MINI-CLE EXPENSE	200	1,500	1,300	650%	448	448
	TOTAL DIRECT EXPENSES		5,067	9,272	4,206	83%	1,933	3,943
NET INCOME (LOSS):			(147)	92	240	-163%	6,762	4,018
NEW FUND BALANCE:			25,613	25,705	92	0%	25,760	29,778

**Washington State Bar Association**  
Section Budget Comparison

			<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
<b>SLE</b>	<b>LABOR &amp; EMPLOYMENT LAW SECTION</b>							
<b>REVENUE:</b>								
	<b>40500</b>	INTEREST - INVESTMENTS	-	-	-		6,165	-
	<b>41805</b>	MINI-CLE REVENUE	300	300	-	0%	600	-
	<b>41850</b>	SEMINAR SPLITS W/ CLE	20,250	19,250	(1,000)	-5%	14,523	-
	<b>48200</b>	SECTION DUES REVENUE	21,713	25,331	3,619	17%	29,180	29,430
	<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,350	7,266	(84)	-1%	-	9,727
		<b>TOTAL SECTION DUES REVENUE</b>	<b>29,063</b>	<b>32,597</b>	<b>3,534</b>	<b>16%</b>	<b>29,180</b>	<b>39,157</b>
		<b>TOTAL REVENUE</b>	<b>49,613</b>	<b>52,147</b>	<b>2,534</b>	<b>5%</b>	<b>50,467</b>	<b>39,157</b>
<b>DIRECT EXPENSES:</b>								
	<b>50070</b>	PRINTING & COPYING	200	200	-	0%	-	-
	<b>50165</b>	CONFERENCE CALLS	170	170	-	0%	-	-
	<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	221	-
	<b>58315</b>	HONORARIUM	1,000	1,000	-	0%	-	-
	<b>58325</b>	LDSHIP/PROF DEVELOP/RETREATS	10,000	10,000	-	0%	12,114	3,611
	<b>58400</b>	PER MEMBER CHARGE	13,353	13,570	217	2%	18,019	18,099
	<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,523	4,469	(54)	-1%	-	6,006
		<b>TOTAL PER MEMBER CHARGE</b>	<b>17,877</b>	<b>18,039</b>	<b>163</b>	<b>0%</b>	<b>18,019</b>	<b>24,106</b>
	<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	22,500	22,500	-	0%	15,000	7,500
	<b>58615</b>	LAW SCHOOL OUTREACH	1,000	1,000	-	0%	1,011	-
	<b>58620</b>	MINI-CLE EXPENSE	11,000	11,000	-	0%	1,725	-
	<b>58625</b>	SEMINAR EXPENSE - SECTIONS	3,000	3,000	-	0%	1,466	3,961
		<b>TOTAL DIRECT EXPENSES</b>	<b>68,747</b>	<b>68,909</b>	<b>163</b>	<b>0%</b>	<b>49,556</b>	<b>39,178</b>
		<b>NET INCOME (LOSS):</b>	<b>(19,134)</b>	<b>(16,763)</b>	<b>2,371</b>	<b>-12%</b>	<b>912</b>	<b>(21)</b>
		<b>NEW FUND BALANCE:</b>	<b>97,844</b>	<b>81,082</b>	<b>(16,763)</b>	<b>-17%</b>	<b>116,978</b>	<b>116,957</b>

**Washington State Bar Association**  
Section Budget Comparison

			<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
<b>SLGBT</b>	<b>LGBT LAW SECTION</b>							
<b>REVENUE:</b>								
	<b>40500</b>	INTEREST - INVESTMENTS	102	-	(102)	-100%	771	-
	<b>41805</b>	MINI-CLE REVENUE	200	200	-	0%	-	1,250
	<b>48200</b>	SECTION DUES REVENUE	2,475	2,700	225	9%	3,331	3,648
	<b>48225</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	825	825	-	0%	-	1,110
		<b>TOTAL SECTION DUES REVENUE</b>	<b>3,300</b>	<b>3,525</b>	<b>225</b>	<b>9%</b>	<b>3,331</b>	<b>4,759</b>
		<b>TOTAL REVENUE</b>	<b>3,602</b>	<b>3,725</b>	<b>123</b>	<b>3%</b>	<b>4,102</b>	<b>6,009</b>
<b>DIRECT EXPENSES:</b>								
	<b>50165</b>	CONFERENCE CALLS	150	150	-	0%	-	-
	<b>58125</b>	ANNUAL OR OTHER MEETING EXPENS	200	200	-	0%	-	-
	<b>58300</b>	EXECUTIVE COMMITTEE EXPENSES	200	200	-	0%	-	-
	<b>58315</b>	HONORARIUM	500	500	-	0%	-	-
	<b>58350</b>	MEMBERSHIP & RECRUITING EXP	2,000	2,000	-	0%	-	500
	<b>58400</b>	PER MEMBER CHARGE	1,545	1,688	142	9%	2,059	2,251
	<b>58415</b>	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	508	513	5	1%	-	686
		<b>TOTAL PER MEMBER CHARGE</b>	<b>2,053</b>	<b>2,201</b>	<b>148</b>	<b>10%</b>	<b>2,059</b>	<b>2,937</b>
	<b>58525</b>	SCHOLARSHIPS/DONATIONS/GRANT	500	500	-	0%	-	-
	<b>58615</b>	LAW SCHOOL OUTREACH	500	500	-	0%	-	18
	<b>58620</b>	MINI-CLE EXPENSE	1,500	1,500	-	0%	-	12
	<b>58750</b>	SEMINAR SCHOLARSHIPS	500	500	-	0%	-	-
		<b>TOTAL DIRECT EXPENSES</b>	<b>8,103</b>	<b>8,251</b>	<b>148</b>	<b>2%</b>	<b>2,059</b>	<b>3,468</b>
		<b>NET INCOME (LOSS):</b>	<b>(4,501)</b>	<b>(4,526)</b>	<b>(25)</b>	<b>1%</b>	<b>2,043</b>	<b>2,541</b>
		<b>NEW FUND BALANCE:</b>	<b>11,095</b>	<b>6,569</b>	<b>(4,526)</b>	<b>-41%</b>	<b>15,596</b>	<b>18,137</b>

**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SLIT	LITIGATION SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		7,231	-
	41850	SEMINAR SPLITS W/ CLE	5,000	4,000	(1,000)	-20%	1,096	-
	48200	SECTION DUES REVENUE	21,713	21,848	135	1%	29,163	28,740
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,316	7,257	(59)	-1%	-	9,721
		TOTAL SECTION DUES REVENUE	29,029	29,105	76	0%	29,163	38,461
	TOTAL REVENUE		34,029	33,105	(924)	-3%	37,489	38,461
DIRECT EXPENSES:								
	58200	BREAKFAST/LUNCH/DINNER MTG EXP	3,500	1,500	(2,000)	-57%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	9,500	9,500	-	0%	8,126	-
	58350	MEMBERSHIP & RECRUITING EXP	750	-	(750)	-100%	-	-
	58400	PER MEMBER CHARGE	13,353	13,655	301	2%	18,008	17,675
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,499	4,463	(36)	-1%	-	6,003
		TOTAL PER MEMBER CHARGE	17,853	18,118	265	1%	18,008	23,678
	58500	NEW LAWYER OUTREACH	500	-	(500)	-100%	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	6,000	9,000	3,000	50%	6,000	6,000
	58615	LAW SCHOOL OUTREACH	700	-	(700)	-100%	-	-
	58620	MINI-CLE EXPENSE	-	-	-		-	112
	58625	SEMINAR EXPENSE - SECTIONS	500	1,500	1,000	200%	-	-
	TOTAL DIRECT EXPENSES		39,303	41,618	2,315	6%	32,135	29,790
	NET INCOME (LOSS):		(5,274)	(8,513)	(3,239)	61%	5,355	8,671
	NEW FUND BALANCE:		134,075	125,562	(8,513)	-6%	139,349	148,020

# Washington State Bar Association

## Section Budget Comparison

SRPPT REAL PROPERTY, PROBATE & TRUST SECTION

FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
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### REVENUE:

40500	INTEREST - INVESTMENTS	-	-	-		14,121	-
41850	SEMINAR SPLITS W/ CLE	53,200	52,750	(450)	-1%	50,716	-
48200	SECTION DUES REVENUE	42,188	42,188	-	0%	55,059	53,718
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	13,881	14,017	136	1%	-	18,353
	<b>TOTAL SECTION DUES REVENUE</b>	<b>56,069</b>	<b>56,205</b>	<b>136</b>	<b>1%</b>	<b>55,059</b>	<b>72,071</b>
	<b>TOTAL REVENUE</b>	<b>109,269</b>	<b>108,955</b>	<b>(314)</b>	<b>0%</b>	<b>119,896</b>	<b>72,071</b>

### DIRECT EXPENSES:

50165	CONFERENCE CALLS	200	200	-	0%	165	-
58300	EXECUTIVE COMMITTEE EXPENSES	10,000	10,000	-	0%	2,259	2,902
58305	EXECUTIVE COMM EXP - OTHER	40,000	35,000	(5,000)	-13%	32,217	3,495
58325	LDSHIP/PROF DEVELOP/RETREATS	30,000	40,000	10,000	33%	18,806	35,314
58326	LEGISLATIVE/LOBBYING	500	1,000	500	100%	-	-
58350	MEMBERSHIP & RECRUITING EXP	2,000	3,500	1,500	75%	-	-
58375	NEWSLETTER/PUBLICATION EXPENSE	2,000	2,000	-	0%	2,134	1,636
58400	PER MEMBER CHARGE	31,134	31,641	506	2%	40,804	39,649
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	10,248	10,346	97	1%	-	13,601
	<b>TOTAL PER MEMBER CHARGE</b>	<b>41,383</b>	<b>41,986</b>	<b>604</b>	<b>3%</b>	<b>40,804</b>	<b>53,250</b>
58500	NEW LAWYER OUTREACH	2,000	3,000	1,000	50%	120	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	7,000	2,000	40%	5,535	1,684
58615	LAW SCHOOL OUTREACH	10,000	10,000	-	0%	155	-
58625	SEMINAR EXPENSE - SECTIONS	20,000	20,000	-	0%	4,974	-
58675	WEBSITE EXPENSES	2,500	5,000	2,500	100%	3,196	3,000
	<b>TOTAL DIRECT EXPENSES</b>	<b>165,583</b>	<b>178,686</b>	<b>13,104</b>	<b>8%</b>	<b>110,365</b>	<b>101,283</b>

NET INCOME (LOSS):	(56,314)	(69,732)	(13,418)	24%	9,531	(29,212)
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NEW FUND BALANCE:	215,357	145,625	(69,732)	-32%	271,671	242,459
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**Washington State Bar Association**  
Section Budget Comparison

			FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SSEN	SENIOR LAWYERS SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		661	-
	48200	SECTION DUES REVENUE	4,500	4,313	(188)	-4%	6,275	5,825
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,402	1,475	74	5%	-	2,092
		TOTAL SECTION DUES REVENUE	5,902	5,788	(114)	1%	6,275	7,917
		TOTAL REVENUE	5,902	6,938	1,036	18%	6,936	7,917
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	150	150	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	230	230	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	610	610	-	0%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	4,500	4,500	-	0%	3,868	850
	58400	PER MEMBER CHARGE	3,321	3,234	(87)	-3%	4,659	4,299
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,035	1,089	54	5%	-	1,553
		TOTAL PER MEMBER CHARGE	4,356	4,323	(33)	3%	4,659	5,852
		TOTAL DIRECT EXPENSES	9,846	9,813	(33)	0%	8,527	6,702
NET INCOME (LOSS):			(3,945)	(2,876)	1,069	-27%	(1,590)	1,215
NEW FUND BALANCE:			7,760	4,885	(2,876)	-37%	11,705	12,920



**Washington State Bar Association**  
Section Budget Comparison

		<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>FY25 vs FY26 Comparison</b>	<b>% Change</b>	<b>FY2024 Actuals YTD</b>	<b>FY2025 Actuals YTD</b>
SSSP	SOLO & SMALL PRACTICE SECTION						
<b>REVENUE:</b>							
	40500 INTEREST - INVESTMENTS	-	-	-		5,705	-
	41805 MINI-CLE REVENUE	5,000	5,000	-	0%	3,430	6,125
	48200 SECTION DUES REVENUE	24,938	25,594	656	3%	29,899	31,920
	48225 FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,875	8,203	328	4%	-	9,966
	<b>TOTAL SECTION DUES REVENUE</b>	<b>32,813</b>	<b>33,797</b>	<b>984</b>	<b>7%</b>	<b>29,899</b>	<b>41,886</b>
	<b>TOTAL REVENUE</b>	<b>37,813</b>	<b>38,797</b>	<b>984</b>	<b>3%</b>	<b>39,034</b>	<b>48,011</b>
<b>DIRECT EXPENSES:</b>							
	50165 CONFERENCE CALLS	200	200	-	0%	265	106
	58150 ATTENDANCE AT BOG MEETINGS	100	100	-	0%	-	-
	58300 EXECUTIVE COMMITTEE EXPENSES	300	300	-	0%	-	-
	58325 LDSHIP/PROF DEVELOP/RETREATS	6,500	7,500	1,000	15%	7,349	5,303
	58350 MEMBERSHIP & RECRUITING EXP	8,000	8,000	-	0%	7,755	400
	58400 PER MEMBER CHARGE	13,146	13,711	565	4%	15,843	16,826
	58415 FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,154	4,325	171	4%	-	5,281
	<b>TOTAL PER MEMBER CHARGE</b>	<b>17,300</b>	<b>18,036</b>	<b>736</b>	<b>8%</b>	<b>15,843</b>	<b>22,108</b>
	58525 SCHOLARSHIPS/DONATIONS/GRANT	-	5,000	5,000		-	-
	58600 SECTION SPECIAL PROJECTS	2,000	2,000	-	0%	-	-
	58620 MINI-CLE EXPENSE	3,000	3,000	-	0%	560	784
	58625 SEMINAR EXPENSE - SECTIONS	5,500	11,000	5,500	100%	12,997	-
	58675 WEBSITE EXPENSES	7,000	6,000	(1,000)	-14%	1,500	-
	58750 SEMINAR SCHOLARSHIPS	3,000	3,000	-	0%	2,898	-
	<b>TOTAL DIRECT EXPENSES</b>	<b>52,900</b>	<b>64,136</b>	<b>11,236</b>	<b>21%</b>	<b>49,168</b>	<b>28,701</b>
<b>NET INCOME (LOSS):</b>		<b>(15,087)</b>	<b>(25,339)</b>	<b>(10,252)</b>	<b>68%</b>	<b>(10,134)</b>	<b>19,310</b>
<b>NEW FUND BALANCE:</b>		<b>88,925</b>	<b>63,586</b>	<b>(25,339)</b>	<b>-28%</b>	<b>101,512</b>	<b>123,323</b>

		Washington State Bar Association						
		Section Budget Comparison						
		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD	
STAX	TAXATION SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	200	-	(200)	-100%	1,205	-
	41500	ANNUAL OR OTHER MEETING REV	5,575	4,700	(875)	-16%	4,710	-
	48200	SECTION DUES REVENUE	14,625	13,725	(900)	-6%	12,115	17,640
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,048	4,418	1,371	45%	-	4,038
		TOTAL SECTION DUES REVENUE	17,673	18,143	471	39%	12,115	21,678
		TOTAL REVENUE	23,448	23,343	(104)	0%	18,030	21,678
DIRECT EXPENSES:								
	58125	ANNUAL OR OTHER MEETING EXPENS	13,500	6,000	(7,500)	-56%	12,812	6,000
	58175	AWARDS	850	350	(500)	-59%	205	-
	58300	EXECUTIVE COMMITTEE EXPENSES	500	500	-	0%	-	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	150	-	(150)	-100%	-	-
	58400	PER MEMBER CHARGE	8,994	8,578	(416)	-5%	11,224	10,849
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,812	2,952	139	5%	-	3,741
		TOTAL PER MEMBER CHARGE	11,807	11,530	(277)	0	11,224	14,590
	58450	RECEPTION/FORUM EXPENSE	1,500	1,000	(500)	-33%	847	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	4,500	2,500	(2,000)	-44%	2,589	-
	58620	MINI-CLE EXPENSE	500	500	-	0%	-	112
	58625	SEMINAR EXPENSE - SECTIONS	1,000	1,000	-	0%	-	-
		TOTAL DIRECT EXPENSES	34,307	24,030	(10,277)	-30%	27,677	20,702
		NET INCOME (LOSS):	(10,859)	(687)	10,173	-94%	(9,647)	976
		NEW FUND BALANCE:	7,096	6,409	(687)	-10%	17,955	18,931

**Washington State Bar Association**  
Section Budget Comparison

		FY2025 Budget	FY2026 Budget	FY25 vs FY26 Comparison	% Change	FY2024 Actuals YTD	FY2025 Actuals YTD
SWP	WORLD PEACE THROUGH LAW SECTION						
REVENUE:							
40500	INTEREST - INVESTMENTS	-	-	-		1,681	-
41850	SEMINAR SPLITS W/ CLE	-	1,000	1,000		2,674	-
48200	SECTION DUES REVENUE	2,213	1,875	(338)	-15%	3,053	2,650
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	875	772	(103)	-12%	-	1,018
	TOTAL SECTION DUES REVENUE	3,087	2,647	(440)	-27%	3,053	3,668
	TOTAL REVENUE	3,087	3,647	560	18%	7,408	3,668
DIRECT EXPENSES:							
58175	AWARDS	500	500	-	0%	-	-
58300	EXECUTIVE COMMITTEE EXPENSES	150	150	-	0%	-	-
58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	0%	-	-
58400	PER MEMBER CHARGE	1,633	1,406	(227)	-14%	2,133	1,956
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	616	562	(54)	-9%	-	711
	TOTAL PER MEMBER CHARGE	2,249	1,969	(281)	-23%	2,133	2,667
58450	RECEPTION/FORUM EXPENSE	500	500	-	0%	-	-
58500	NEW LAWYER OUTREACH	520	520	-	0%	-	-
58525	SCHOLARSHIPS/DONATIONS/GRANT	3,000	5,000	2,000	67%	(200)	-
58600	SECTION SPECIAL PROJECTS	200	200	-	0%	-	-
58615	LAW SCHOOL OUTREACH	100	100	-	0%	-	-
58620	MINI-CLE EXPENSE	1,560	1,559	(1)	0%	1,864	112
58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%	-	-
	TOTAL DIRECT EXPENSES	11,279	13,402	2,122	19%	3,797	2,779
NET INCOME (LOSS):		(8,192)	(9,755)	(1,563)	19%	3,611	889
NEW FUND BALANCE:		24,916	15,162	(9,755)	-39%	33,108	33,997

# Section 4

2026 WSBA BUDGET WORKSHEET CAPITAL BUDGET								
	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2026
<b>Capital Hardware (General Indirects):</b>								
Hardware replacements	INDIRECT	60,000	1	60,000	3	Jan-26	20,000	15,000
Copier	INDIRECT	25,000	1	25,000	3	Jan-26	5,000	5,000
<b>Total</b>				<b>85,000</b>			<b>25,000</b>	<b>20,000</b>
<b>Equipment (General Indirects)</b>								
Mail machine or reffridgerator replacement	INDIRECT	10,000	1	10,000	10	Jan-26	1,042	1,042
<b>Total</b>				<b>10,000</b>			<b>1,042</b>	<b>1,042</b>
<b>GRAND TOTAL</b>				<b>95,000</b>			<b>26,042</b>	<b>21,042</b>

# Section 5

# WSBA BUDGET GLOSSARY

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

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

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

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

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

**Cost Center:** A unit within WSBA that reflects a program or resource. WSBA's financial activities are reported by cost center, meaning both revenue and expenses are included under the financial report for each identified cost center. WSBA has a total of 72 cost centers (29 of which are individual Sections). For a description of WSBA's cost centers, see the [FY25 Budget](#), which includes narrative descriptions on pages 6 through 16.

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

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

## Expenses:

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

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

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

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

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

**General Fund:** Houses the majority of WSBA's operations and is funded primarily by license fees. The General Fund comprises of 39 cost centers and the majority of WSBA's FTEs. WSBA's General Fund Reserves are used to support this fund (see "Reserves").

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

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

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

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



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

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

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

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

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

**General Fund Reserves:**

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

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

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

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

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

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

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

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

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