

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda

August 11th, 2020

1:00pm – 5:00pm

Remote Meeting via Zoom Link

DISCUSSION/ACTION

1. Approval of B & A meeting Minutes of July 29th
2. Discussion of glass door budget modification request for FY 2021 to full BOG
3. Presentation of 2023 License Fees
4. Continued discussion of the FY 2022 budget version 2
5. Revisit next steps of implementing the investment strategy and recommendation for WSBA investment funds.

MINUTES
WSBA Budget and Audit Committee Meeting
Various Remote Locations
via ZOOM
July 29th, 2021

Attendance: All members attended via zoom. In virtual attendance were Treasurer Dan Clark, Governor Bryn Peterson, Governor Matthew Dresden, Governor Tom McBride, Governor P.J. Grabicki and Governor Carla Higginson. Additionally attending were Nancy Hawkins representing Family Law. From the WSBA staff in virtual attendance were Executive Director Terra Nevitt, Chief Financial Officer Jorge Perez, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Director of Advancement Kevin Plachy, Director of Communications Sara Niegowski and Elizabeth Wick Manager of Budget and Planning.

Minutes pertaining to the Budget and Audit Committee meeting of July 9th, 2021 were presented for approval. Governor Peterson presented a motion to approve the minutes the same was seconded by Governor Dresden. A vote ensued on the motion, motion approved 5 - 0.

CFO Perez presented a summary of the May and June Financials, there were no takeaways from the discussion items.

A discussion on the current status of the FY 22 budget was initiated. CFO Perez went through a Power Point presentation containing the highlights of the budget, its current status and the plan for completion. During the discussion of the V2 Budget Governor Higginson had very strong objections to the use of reserves vs. having a breakeven budget.

The discussion was ended after a 10-minute break taken at 3:00 PM as quorum was not restored pass the break.

Adjournment

The meeting was adjourned by Treasurer Clark at 3:20 pm.

Submitted by: Daniel Clark Treasurer



PROJECT OVERVIEW

Project Name

6th Floor Glass Door Project

Project Lead

Ana LaNasa-Selvidge

Vendors

Architect: Marvin Yamaguchi

Landlord: Unico

Keycard Access: Long Building Security

Construction Firm: Gateway Construction Services, Inc.

Problem/Opportunity

The safety of our employees, WSBA members, and members of the public are the most important priority on the 6th floor. Over the years we have had incidents of people threatening employees, being disruptive/volatile, theft, and unfortunately drug use in the 6th floor bathrooms. The pandemic has also impacted the Seattle downtown corridor and state requirements for health screenings have also impacted how we conduct operations on the 6th floor. Added safety precautions like installing glass doors are imperative to creating a healthy and safe environment for everyone on the 6th floor of the WSBA.

Goal

Construct glass doors on the 6th floor of the WSBA office by end of summer or early fall.



Picture taken from similar project.

Requirements

- We will need a buzz-in/intercom system to allow front desk receptionist to allow guests in.
- Overlay of bullet proof film
- ADA door operators and concealed closers
- Camera set-up for the glass door entryway
- Added sprinklers

Risk/Obstacles

- Permits – an over the counter permit would expedite the project, vs a standard permit.
- Balance safety needs with maintaining a welcoming and inviting environment.

Cost

Version 1: one glass door build out – Appendix A

Version 2: double glass doors build out – Appendix B

Recommendation

This time last year, we were not anticipating this project need, did not know the full scope, and thus didn't foresee this added expenditure. The original cost was assumed based on preliminary conversations with the architect. After receiving two bids from construction firms, the price has come in higher than anticipated. Thus, we are requesting the project funding come fully from the Facilities Fund, as this is also a capital project that improves our overall facilities improvements.

Estimate (Rev. 3)

To:	Washington State Bar Association
Attn:	Ana LaNasa-Selvidge
Address:	1325 4th Ave., Suite 600 Seattle, WA 98101

WO #	SE21-078
Date:	7/6/2021
PO #:	
Job #:	

Project:	WSBA Glass Suite Entry Doors
	1325 4th Ave., Suite 600 Seattle, WA 98101

WSBA Glass Suite Entry Doors	Unit	Cost	Sub-Total
General Conditions: Includes mobilization and parking.			364.00
Glazing: Furnish and install (1) 3'0" x 7'10" - 1/2" clear tempered glass door, brushed stainless steel finishes, (1) 7/8" x 4-3/16" x 72" custom door header, overhead concealed door closers, SDC1511A surface mounted magnetic lock, 4" tall square profile full width top and bottom door rails, Rockwood RM3302BTB13HD 32D 36" long pull bars attaching at 30" CTC and floor pivot. The sidelite glass will tuck up into the full width header and down into a 1"x1" brushed stainless aluminum "U" channel, both with black roll in vinyl and a clear silicone butt joint.			6,688.00
Tinting: Furnish and install 3M 14 mil clear security film in full coverage to double door at entry to suite 600.			1,037.22
Electrical & Fire Alarm: Provide 20a 120v ADA door controller connection, REX / controller conduit pathway allowance, F&I (3) smoke detectors, (2) FA module / device connection, (1) FA system audibility and permit. Note: Security and ADA Opener by others.			10,757.25
Security: Furnish and install security equipment on new suite 600 reception entry door. Includes: (1) HID card reader, (1) request to exit sensor, (1) push to exit button and interface with electrified door hardware. Includes: Install (audio only) intercom adjacent to card reader with the master station with door release capabilities located at the reception desk, F&I (2) Hanwha mini-dome IP cameras in elevator lobby and run CAT6 back to WSBA PoE switch in server room. Assumes: WSBA to provide camera recording equipment.			9,748.20
ADA Opener: F&I automatic door opener with (3) push button locations. Includes: (1) ADA operator at single reception entry door.			6,541.70
Field Supervision & Coordination			3,280.00
Sub total			38,416.37
Contractor fee & OH	8.0%		3,073.31
Insurance	1.0%		384.16
B & O Tax	0.9%		376.86
Sub total			\$42,250.70

Total Complete		\$42,250.70
Washington State Sales Tax	10.25%	4,330.70
Total		\$46,581.40

Approved By: _____

Exclusions:

Building permit & permit drawing modifications
 Special inspections and testing
 Architectural fees
 Structural engineering
 Work required resulting from concealed conditions
 Moving of any furniture, equipment or personal belongings
 Any work not itemized on above estimate
 Existing electrical code violations
 Fire sprinkler adds
 Plumbing
 Mechanical
 Elimination of cross zoning
 Imaging
 Security & ADA Openers

Work will take place between 4AM - 2PM unless otherwise noted

Estimate

To:	Washington State Bar Association
Attn:	Ana LaNasa-Selvidge
Address:	1325 4th Ave., Suite 600
	Seattle, WA 98101

WO #	SE21-078
Date:	6/7/2021
PO #:	
Job #:	

Project:	WSBA Glass Suite Entry Doors
	1325 4th Ave., Suite 600
	Seattle, WA 98101

WSBA Glass Suite Entry Doors	Unit	Cost	Sub-Total
General Conditions: Includes mobilization and parking.			528.00
Glazing: Furnish and install (1) 6'0" x 7'10" pair of 1/2" clear tempered glass doors, brushed stainless steel finishes, (1) 7/8" x 4-3/16" x 72" door header, overhead concealed door closers, SDC1512A surface mounted double magnetic lock, 4" tall square profile full width top and bottom door rails, Rockwood RM3302BTB13HD 32D 36" long pull bars attaching at 30" CTC and floor pivots.			7,557.00
Tinting: Furnish and install 3M 14 mil clear security film in full coverage to double door at entry to suite 600.			1,037.22
Electrical & Fire Alarm: Provide 20a 120v ADA door controller connection, REX / controller conduit pathway allowance, F&I (3) smoke detectors, (2) FA module / device connection, (1) FA system audibility and permit.			10,757.25
Security: Furnish and install security equipment on new suite 600 reception entry door. Includes: (1) HID card reader, (1) request to exit sensor, (1) push to exit button and interface with electrified door hardware.			9,748.20
Includes: Install (audio only) intercom adjacent to card reader with the master station with door release capabilities located at the reception desk, F&I (2) Hanwha mini-dome IP cameras in elevator lobby and run CAT6 back to WSBA PoE switch in server room.			
Assumes: WSBA to provide camera recording equipment.			
ADA Openers: F&I automatic door openers with (3) push button locations.			10,024.30
Includes: (1) double door ADA operator on new set of double rec. entry doors.			
Field Supervision & Coordination			3,280.00
Sub total			42,931.97
Contractor fee & OH	8.0%		3,434.56
Insurance	1.0%		429.32
B & O Tax	0.9%		421.16
Sub total			\$47,217.01

Total Complete		\$47,217.01
Washington State Sales Tax	10.25%	4,839.74
Total		\$52,056.75

Approved By: _____

Exclusions:

Building permit & permit drawing modifications
 Special inspections and testing
 Architectural fees
 Structural engineering
 Off hour delivery requirements
 Hazardous materials identification and removal
 Firelite glass
 Tenant signage
 Work required resulting from concealed conditions
 Moving of any furniture, equipment or personal belongings
 Any work not itemized on above estimate
 Existing electrical code violations
 Fire alarm changes
 Fire sprinkler adds
 Plumbing
 Mechanical
 Repair and maintenance on existing mechanical equipment
 Elimination of cross zoning
 Imaging

Work will take place between 4AM - 2PM unless otherwise noted

WASHINGTON STATE BAR ASSOCIATION

TO: Budget and Audit Committee
FROM: Daniel D. Clark, WSBA Treasurer & 4th District Governor
DATE: August 11, 2021
RE: 2023 WSBA Member License Fees

ACTION/DISCUSSION: Recommendation by WSBA Treasurer Daniel Clark for adoption of 2023 license fee.

We are respectfully recommending to keep the Active Attorney License Fee at the amount of \$458 for the calendar year 2023. This is at par to License Fees in 2022, and will represent the third consecutive year of keeping a flat License Fee.

After the September BOG meeting, and comments received from approximately half of the Board of Governors, Treasurer Clark requested that CFO Perez provide additional materials and analysis regarding establishing the 2023 license fee. Treasurer Clark and CFO Perez recommend that the Board not set 2024 and 2025 until the fall of 2022, this will provide additional time to study the potential impacts of return to work, and any other COVID-19 developments in 2022.

At this point, the long range forecast based on reasonable assumptions supports keeping fees flat for 2023 and also supports our commitment towards flat license fees through 2026

Active Attorney License Fees:

The proposed active attorney license fee for 2023 is recommended to remain at the current rate of \$458.

LLLT Proposed Fees:

The 2023 proposed license fee rates for LLLT members are planned to remain flat to 2021 levels, \$229.

LPO Proposed Fees:

Given the current rate of robust revenue over expenditures that the LPO license type is generating within its cost center, the Committee recommends keeping the \$200-dollar license fee the same for 2023.

Other License Type Proposed Fees:

The Committee recommends that rates for inactive attorneys, retired attorneys, judicial attorney rates, and the annual tuition for the APR Rule 6 Law Clerk Program remain the same.

Conclusion:

My strong recommendation as WSBA Treasurer would be for the Board of Governors to approve these recommended license fees for calendar year 2023.

The attached license fee proposal and analysis is included herein

Year	License Type	Proposed Amount
2023	Active Attorney Full rate	\$458
2023	New Active Attorney	\$229
2023	Active LLLT	\$240
2023	Active LLLT New Admitted	\$120
2023	Active LPO	\$200
2023	Active LPO New Admitted	\$100
2023	Inactive LLLT or LPO	\$100
2023	Inactive/Emeritus Lawyer	\$200
2023	Judicial	\$50
2023	APR Rule 6 Law Clerk annual tuition	\$2000 (plus \$100 initial application fee).

All of the different Attorney Rates are listed here as follows for 2023:

Active	\$458.00
Active 50%	\$229.00
FLC	\$458.00
HC	\$458.00
Inactive	\$200.00
Emeritus	\$200.00
Judicial	\$ 50.00
Pro Hac Vice	\$458.00
New Admittee 25%	\$114.50
New Admittee 50%	\$229.00
New Admittee 100%	\$458.00

Based on the above I recommend that we approve the 2023 license fees as indicated above, and defer discussion and setting the 2024 fees until the fall of 2022.

Respectfully,

Dan Clark

WSBA Treasurer/4th District Governor

DanClarkBoG@yahoo.com

(509) 574-1207 (office)

(509) 969-4731 (cell)

TO: WSBA Budget and Audit Committee
FROM: Jorge Perez CFO
DATE: August 11th 2021
RE: FY 2022 Budget V-2

ACTION: REVIEW AND Discussion OF Second PASS V-2 2022 BUDGET

Attached for your review is V-2 of the FY2022 Budget for the Washington State Bar Association. As we worked through the budget process we realize the current public health situation driven by the COVID – 19 continues to create ongoing challenges and a level of uncertainty that requires us to provide our best thinking as it relates to our assumptions and outcomes.

With that said throughout this year we have endeavored to keep a close eye on expenses as evidenced by both the reforecast and the actual results which continue to yield results even better than those forecast. The work we have done to date identifying and implementing efficiencies is going to serve us well as we head into next year. Although assumed to have less uncertainties than FY 2021 we need to enter FY 2022 with eyes wide open that while we assumed for purposes of the FY 2022 Budget a “normal non – pandemic Year” we may still be challenged throughout the year with residual circumstances related to the pandemic.

This memorandum: (1) provides an overview of V-2 of the FY 2022 Budget, General Fund, CLE, Client Protection Fund, (2) Key Assumptions in support of budgeted amounts.

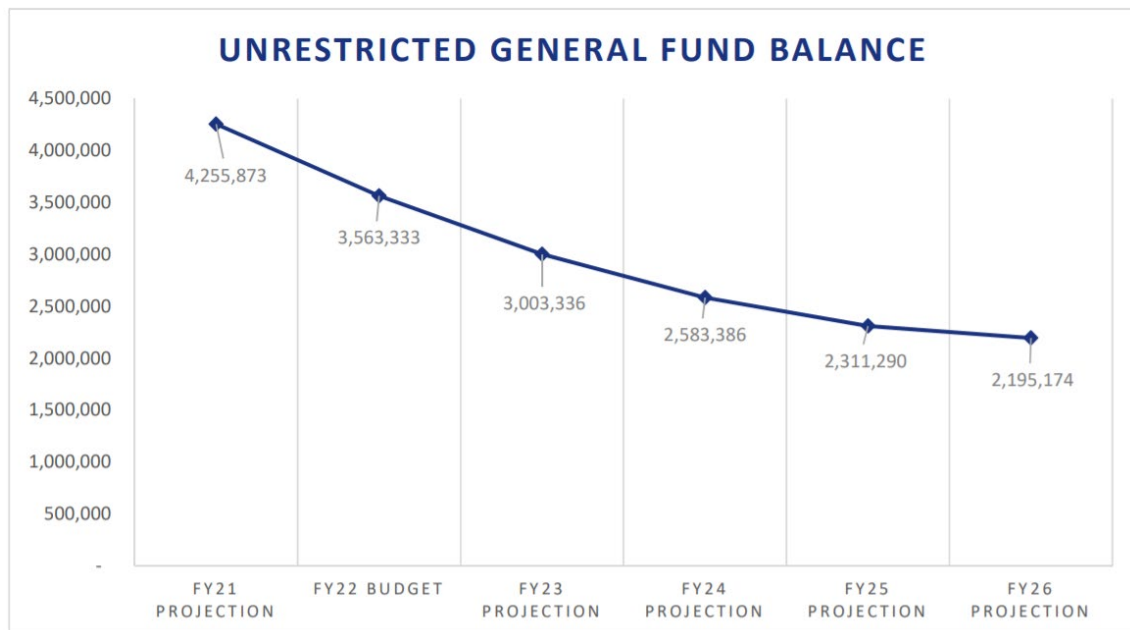
I. OVERVIEW OF SECOND DRAFT BUDGETS

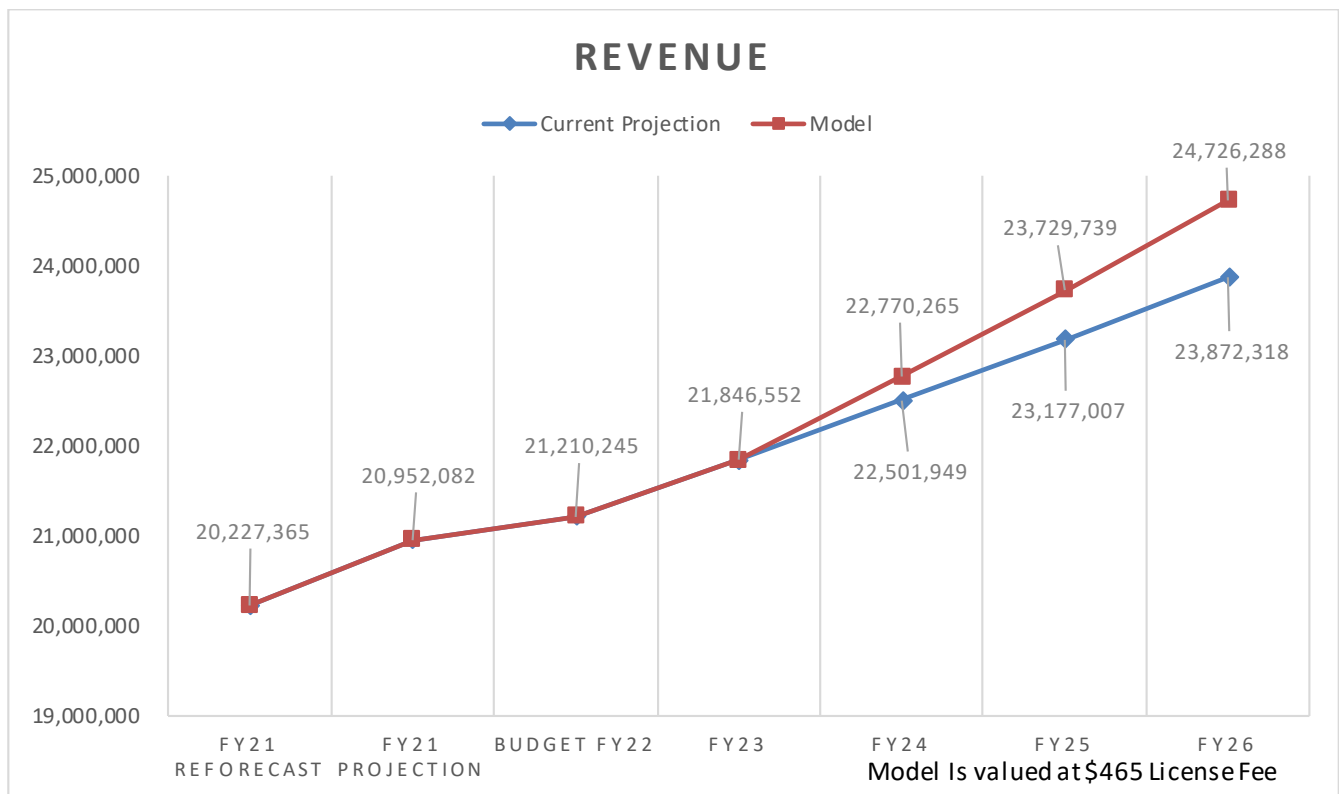
FY 2022 Budget	General Fund*	CPF Fund	CLE Fund	Sections
2021 Projected Fund Balances	6,805,873	4,339,938	485,878	1,438,573
Net Income/(Loss) v1	(834,077)	300,697	376,452	(318,381)
v1 Budgeted Balance	5,971,796	4,640,635	862,330	1,120,192
Net Income/(Loss) v2	(692,540)	302,103	391,715	(226,605)
v2 Budgeted Balance	6,113,333	4,642,041	877,593	1,211,968
Difference	141,537	1,406	15,263	91,776

A. GENERAL FUND

The Second draft assumes revenue of \$21,210,245 expenses of \$21,902,785 a projected net loss of \$(692,540) and a General Fund ending fund ending balance of \$6,113,333. On the revenue side License Fees are higher than the FY2021 reforecast by \$44,466. MCLE revenue of \$1,209,750 is \$370,500 higher as compared to our reforecast FY 2021. On the expense side the net loss is driven mainly by the reduction of \$425K in interest income, \$265K for a staff COLA, and the addition of a Member Wellness Clinician at \$105K. Fortunately, these impacts have been offset through efficiency gains, including \$119K in Bar News Advertising, a savings of \$100K in Deskbooks Obsolete Inventory, and \$68K in staff work from home savings.

Current projections show expense and revenue trends are sustainable with no change to the membership fees through 2026.





B. CLE FUND

The CLE Budget was prepared assuming we are delivering a full slate of CLE programs as normal (i.e. offsite midyears, offsite one and two day conferences, etc...). For FY 2022 we are assuming COVID won't continue to prevent large gatherings. We are planning on most of the CLE programs will be delivered live with an increased level over FY 2021 but still at a lower level than FY 2019 or previously. We foresee normalization of the CLE activity. We expect the normalization will restore the Historical CLE Margins.

C. CLIENT PROTECTION FUND

In November 2019, the Board of Governors voted in favor of lowering the Client Protection Fund assessment from \$30.00 to \$25.00. The vote was subject to ratification by the Washington State Supreme Court, the Court did do so shortly thereafter with a decision to lower the assessment an additional \$5 to \$20, and the annual assessment has been reduced accordingly starting in FY 2022.

For purposes of this budget submission we assumed the FY 2022 Budget is planned \$280,213 above the FY 2021 reforecast.

D. Sections

The Sections were not included in the First Pass of the FY 2022 Budget because of timing. The Second Pass includes preliminary Section Revenue of \$619,009 with expenses of \$845,614 resulting in Net Loss of \$(226,605). This Net Loss is encouraged given the actual balance of the Sections reserves through June 2021 of \$1,467,703. The Sections

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FY2022 V2 BUDGET



OVERVIEW

General Assumptions

- FY22 will likely be a hybrid of in-person and remote work, activities, and events.
- For historical comparison purposes a combination of FY19 actuals and FY21 reforecast numbers were used. FY19 represents the last full year of pre-pandemic operations.
- Client Protection Fund (CPF) member assessment is \$20 for 2022. 2021 saw a temporary reduction to \$10 and in 2020 the assessment was \$30.
- CLE is being affected by high demand in 2022 due to the Supreme Court MCLE extension. Revenue is assumed to be slightly higher but closer to pre 2020 levels.
- Headcount is corrected from FY21 reforecast of 139.5 FTE's to 140.3 FTE's. Positions that were previously partially vacant are now budgeted for the full year.



FY2022 PROJECTED FUND BALANCES

	General Fund	CPF Fund	Sections	CLE
2021 Projected Fund Balances	6,805,873	4,339,938	1,438,573	485,878
FY22 Revenue Budget	21,210,245	966,433	619,009	2,072,585
<i>Licensing Revenue</i>	16,547,788			
<i>Other Revenue</i>	4,662,457			
FY22 Expense Budget	21,902,785	664,329	845,614	1,680,870
<i>Direct Expenses</i>	2,772,581	503,860	845,614	535,211
<i>Indirect Expenses</i>	19,130,203	160,469	-	1,145,659
FY22 Net Income/(Loss) Budget	(692,540)	302,103	(226,605)	391,715
FY22 Fund Balance Budget	6,113,333	4,642,041	1,211,969	877,593

Totals Include 2,550,000 of restricted funds



GENERAL FUND FUTURE FORECAST

<u>FISCAL YEAR</u>	<u>Revenue (\$)</u>	<u>Expenses (\$)</u>	<u>Net Income/ (Loss) (\$)</u>	<u>Reserves (\$)</u>	<u>Restricted Funds (\$)</u>	<u>Unrestricted Funds (\$)</u>
FY2021 Reforecast	20,227,365	20,341,457	(114,092)	5,414,142	2,050,000	3,364,142
FY2021 Projection	20,952,082	19,560,351	1,391,731	6,805,873	2,550,000	4,255,873
Budget FY2022	21,210,245	21,902,785	(692,540)	6,113,333	2,550,000	3,563,333
Estimate FY2023	21,846,552	22,406,549	(559,997)	5,553,336	2,550,000	3,003,336
Estimate FY2024	22,501,949	22,921,900	(419,951)	5,133,386	2,550,000	2,583,386
Estimate FY2025	23,177,007	23,449,103	(272,096)	4,861,290	2,550,000	2,311,290
Estimate FY2026	23,872,318	23,988,433	(116,115)	4,745,174	2,550,000	2,195,174

Revenues assumed to grow at 3% annually (assumes interest income)
Expenses assumed to grow at 2.3% (3 year moving average)
Current projections support License fees constant through calendar year 2026

PENDING ITEMS

INCLUDED IN BUDGET (WITH ASSUMPTIONS)

- Insurance – currently based on preliminary rates, final rates will be in v3 of the budget
- Keller Deduction – currently using FY21 rate, FY22 will be completed in August
- FICA, Medical – currently using a 5% increase, typically receive rates in late July or early August
- PERS – v2 uses a 5% increase, v3 has actual rates at a savings of \$331,332 over v2
- Sections budgets – initial budgets have been entered. Final versions will be completed in August
- Bar exam security - \$4000 for winter exam, \$8000 for summer exam based on preliminary quotes

NOT YET IN BUDGET

- LLLT Board Retreat – approx. \$10,000
- BOG & ELT retreat (as approved at July BOG meeting) – 2 days with facilitator, food, and hotels

OVERVIEW

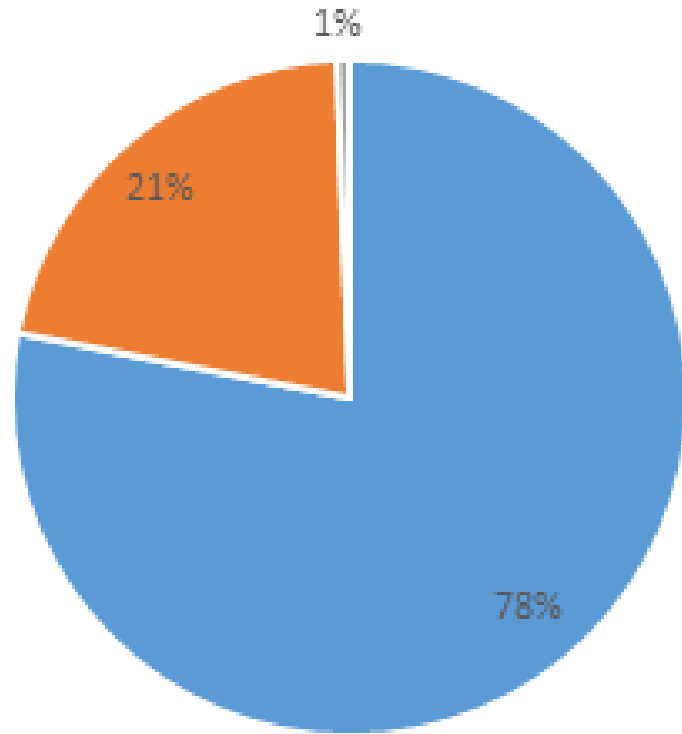
Expense Assumptions

- Salaries assume a 3% increase + fulfillment of open positions from previous year + 5 proposed promotions (see Salaries slide)
- Medical benefits, retirement, and payroll tax rates are not yet available, current budget assumption is based on average increase over past 5 years (5%).
- Rent increase as per lease schedule = \$110,167 less \$56,200 credit from CLE fund. Net increase \$53,967.
- Legal expense @ \$250k as per prior years budget.
- Based on recent pulse survey, an assumption of 90 Work From Home (WFH) employees was factored into the budget. Primarily affecting:
 - Transportation Allowance— Budgeted at \$47,733 vs FY19 actual \$133,095
 - Phone Reimbursement – Budgeted at \$0 vs FY21 reforecast \$33,480
 - Internet Reimbursement – Budgeted at \$21,600 vs FY21 reforecast \$33,480
 - WFH Setup – Budgeted at \$63,000 (\$700 per employee per year) vs FY21 reforecast \$0

WFH Savings in FY22 is \$67,722.

REGULATORY EXPENSES FY2020

■ Regulatory ■ Mgt. General ■ Fund Raising

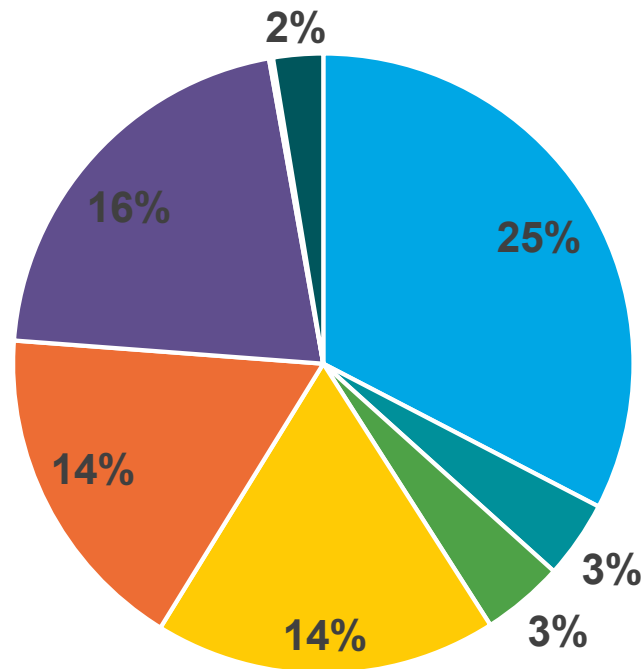


- Regulatory \$18,225,482
- Mgt. General \$4,979,936
- Fund Raising \$140,318

REGULATORY EXPENSES FY2020

Regulatory Expenses

■ Discipline ■ CPF ■ BOG/OED ■ Regulatory ■ Communications ■ Advancement ■ Foundation ■ Sections



Discipline	\$ 5,944,703
CPF	\$ 737,601
BOG/OED	\$ 780,504
Regulatory	\$ 3,253,482
Communicatic	\$ 3,170,180
Advancement	\$ 3,827,536
Foundation	\$ 37,904
Sections	\$ 473,572
Regulatory	\$ 18,225,482



BUDGET IMPACTS

	FY19 Actuals (\$)	FY22 v2 Budget(\$)	Impact F/(U) (\$)
Interest – Investments	436,306	10,980	(425,326)
3% salary increase	See salary slide for details	12,242,705	(264,711)
Rent (fixed cost)	1,878,239	2,029,301	(151,062)
Member Wellness Clinician	0	104,544	(104,544)
Insurance	154,440	231,363	(76,922)
Membership 10 year Survey	0	50,000	(50,000)
BOG Meetings & Retreat	114,351	158,634	(44,283)
Hearing Officer Expense	3,868	43,000	(39,132)
Leadership Training	803	37,000	(36,197)
Bank Fees (fixed cost)	30,660	57,000	(26,340)
BOG At-Large Election	4,900	26,900	(22,000)
WA Leadership Institute	60,000	80,000	(20,000)
ATJ State Plan	0	14,000	(14,000)
Bar Exam Security	0	12,000	(12,000)
Total:			(1,286,517)



BUDGET IMPACTS

	FY19 Actuals (\$)	FY22 v2 Budget(\$)	Impact F/(U) (\$)
License Fees	16,217,283	16,547,788	330,505
Bar News Advertising Revenue	372,756	491,500	118,744
Obsolete Inventory - Deskbooks	100,377	0	100,377
Work From Home Savings	200,055	132,333	67,722
APEX Dinner Expenses	66,301	25,000	41,301
Cost of Sales – Deskbooks	104,804	64,000	40,804
Printing & Copying (Bar News)	255,906	230,850	25,056
WSBA Connects	31,040	9,000	22,040
Total			746,549

2022 BUDGET V2

General Data





OVERVIEW

Revenue Assumptions

Member Type	# of Members	Revenue (\$)
Active	33,887	15,132,320
Foreign Law Consultant	18	8,244
House Counsel	350	160,300
Inactive	5700	1,140,000
Emeritus	120	24,000
Judicial	659	32,950
Pro Hac Vice	710	325,000
New Admittee	1440	439,680
TOTAL	42,798	17,262,494*

*membership runs on a calendar year not our fiscal year

- Keller deduction – approximately 10% of members are expected to take the deduction based on historical data
- Late fees – 2% of members are expected to pay late based on historical data = \$255,209
- CPF assessment - \$25 for FY22 = \$931,933



SALARIES

	2015 Actuals (\$)	2016 Actuals (\$)	2017 Actuals (\$)	2018 Actuals (\$)	2019 Actuals (\$)	2020 Actuals (\$)	2021 Reforecast (\$)	2022 Budget (\$)	Compound Avg. Growth
Salaries	10,286,838	10,349,916	10,469,328	11,173,149	11,438,511	11,217,696	11,325,439	12,242,705	2.6%

- The variance between the FY21 Reforecast and the FY22 Budget is comprised of three items:
 - A 3% salary increase = \$264,711
 - The full year impact of 24 open positions in FY21 = \$629,636
 - 5 proposed promotions = \$22,919
- The 2015 amount of \$10,286,838 in 2022 dollars would be \$11,791,951.
- Over 7 years we have \$450,754 (3.7%) over inflation. On average, \$64,393 (0.53%) per year.

CLE FUND OVERVIEW

Revenue Assumptions

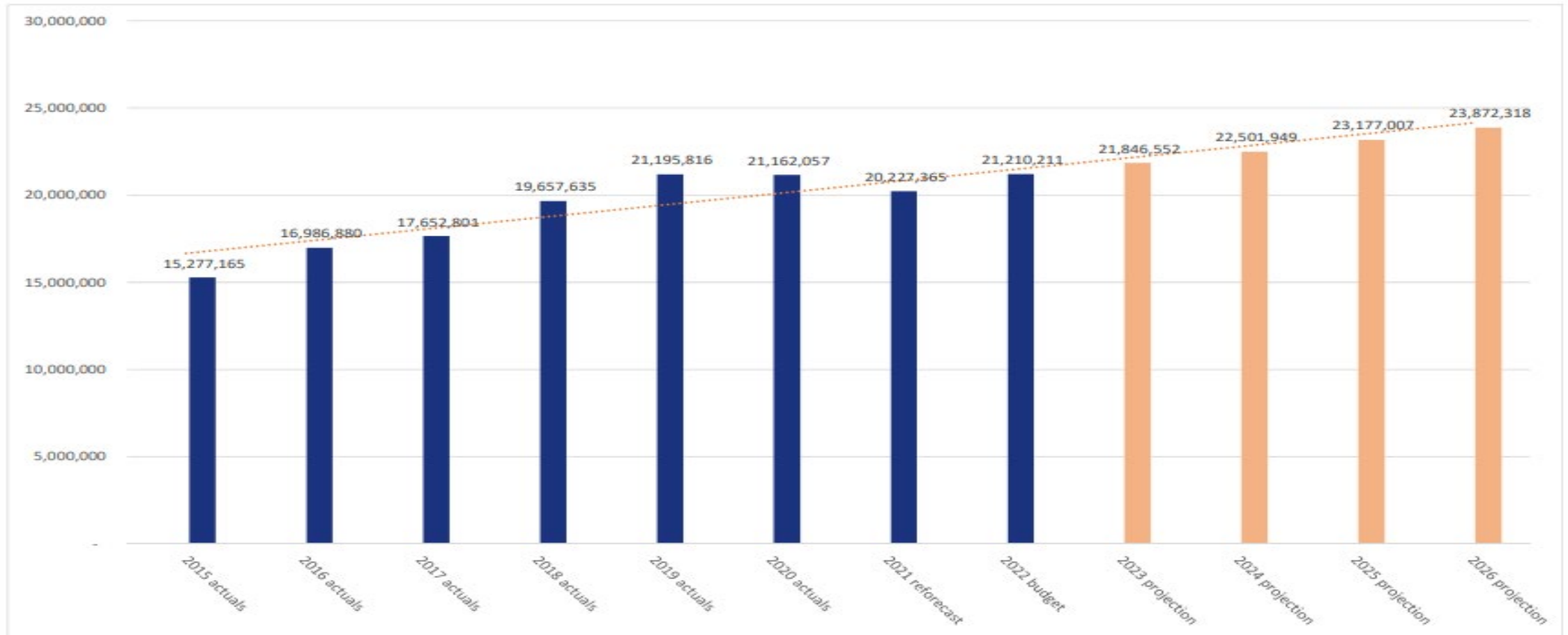
Seminars

- FY22 Revenues projected to be on par w/pre pandemic (FY19).
- Est. \$514,755 in revenues from sections programs.

Products

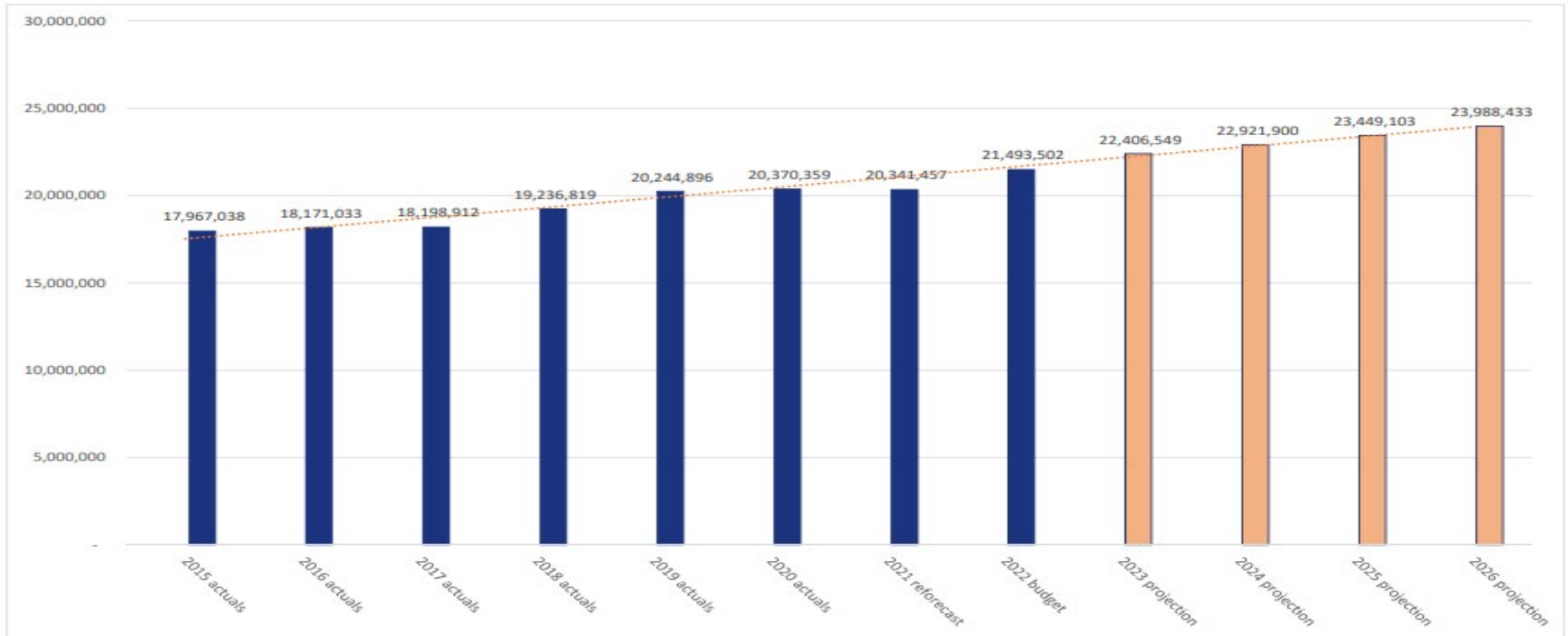
- Due to Supreme Court rule allowing deferral of CLE reporting in FY21 we anticipate double reporting in FY22. FY19 activity was used as a base reference point and increased by 25%.
- Q1 revenues will be weighted heavier due to double reporting in FY22.
- Q4 revenues will have a slight boost due to the summer sale.
- At this time, only planning one sale in FY22.

GENERAL FUND REVENUE GROWTH



3 YEAR MOVING AVERAGE	2018	2019	2020	2021	2022	2023	2024	2025	2026
	8.82%	7.70%	6.34%	1.08%	0.09%	1.15%	3.62%	3.00%	3.00%

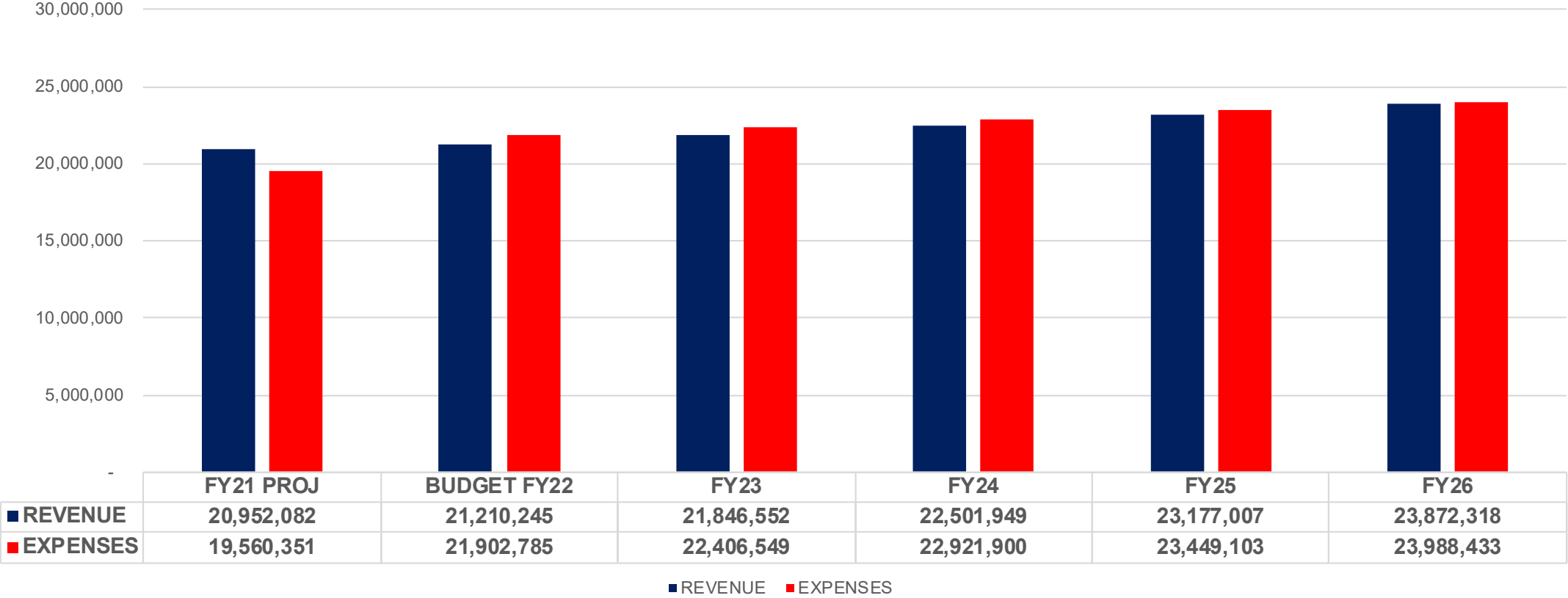
GENERAL FUND EXPENSE GROWTH



3 YEAR MOVING AVERAGE	2018	2019	2020	2021	2022	2023	2024	2025	2026
	2.33%	3.70%	3.85%	1.91%	2.05%	3.26%	4.07%	2.95%	2.30%

REVENUE AND EXPENSE PROJECTION

Projection Through - FY 2026





IMPACTS ON GENERAL FUND EXPENSE GROWTH

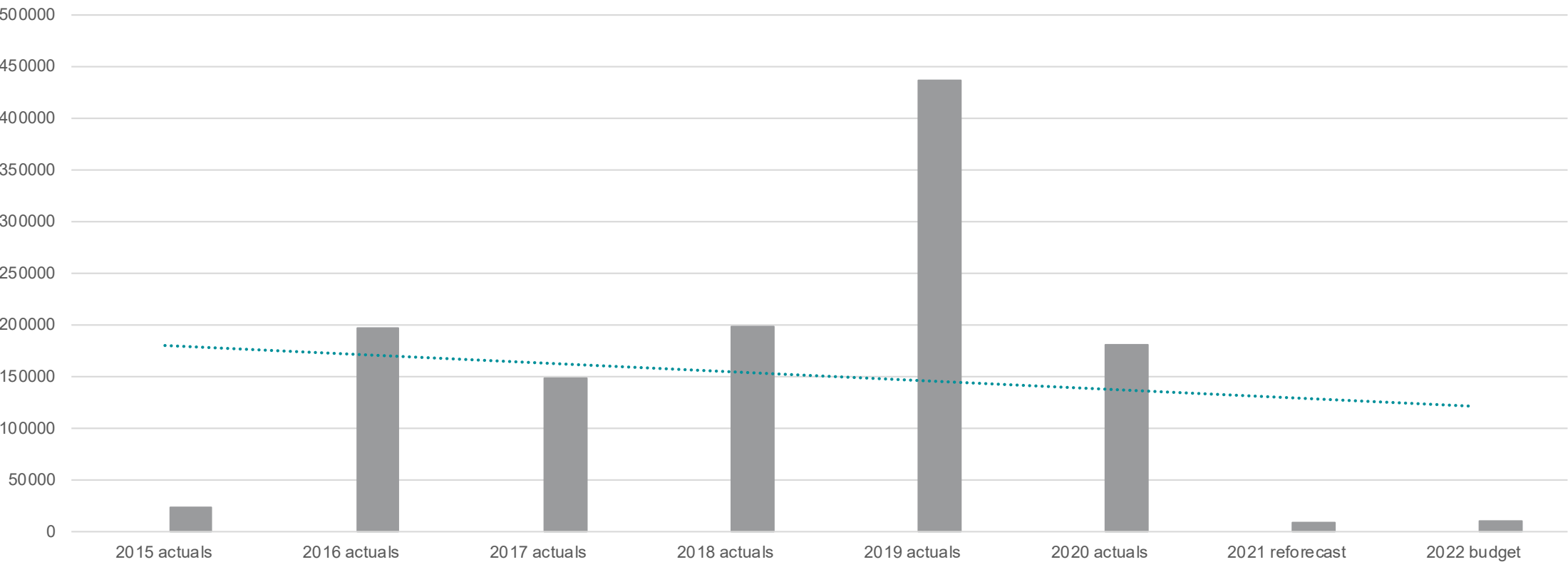
Largest Impact

	2015 Actuals (\$)	2016 Actuals (\$)	2017 Actuals (\$)	2018 Actuals (\$)	2019 Actuals (\$)	2020 Actuals (\$)	2021 Reforecast (\$)	2022 Budget (\$)	Compound Avg. Growth
Salaries	10,286,838	10,349,916	10,469,328	11,173,149	11,438,511	11,217,696	11,325,439	12,242,705	2.6%
Rent	1,240,681	1,673,780	1,807,618	1,759,263	1,878,239	1,945,728	1,975,334	2,029,301	7.8%
Insurance	107,285	103,136	131,782	139,225	154,440	214,026	225,718	231,363	12.4%
Legal Fees	96,470	86,558	50,649	165,620	446,761	438,669	250,000	250,000	42.9%

Total Impact

	2015 Actuals (\$)	2016 Actuals (\$)	2017 Actuals (\$)	2018 Actuals (\$)	2019 Actuals (\$)	2020 Actuals (\$)	2021 Reforecast (\$)	2022 Budget (\$)
Direct Expense	2,516,125	2,305,437	2,339,189	2,281,844	2,592,703	1,854,125	2,444,735	2,772,581
Indirect Expense	15,450,913	15,865,596	15,859,723	16,954,975	17,829,210	18,330,243	17,896,722	19,130,203
Total Expense	17,967,038	18,171,033	18,198,912	19,236,819	20,244,896	20,370,359	20,341,457	21,902,785

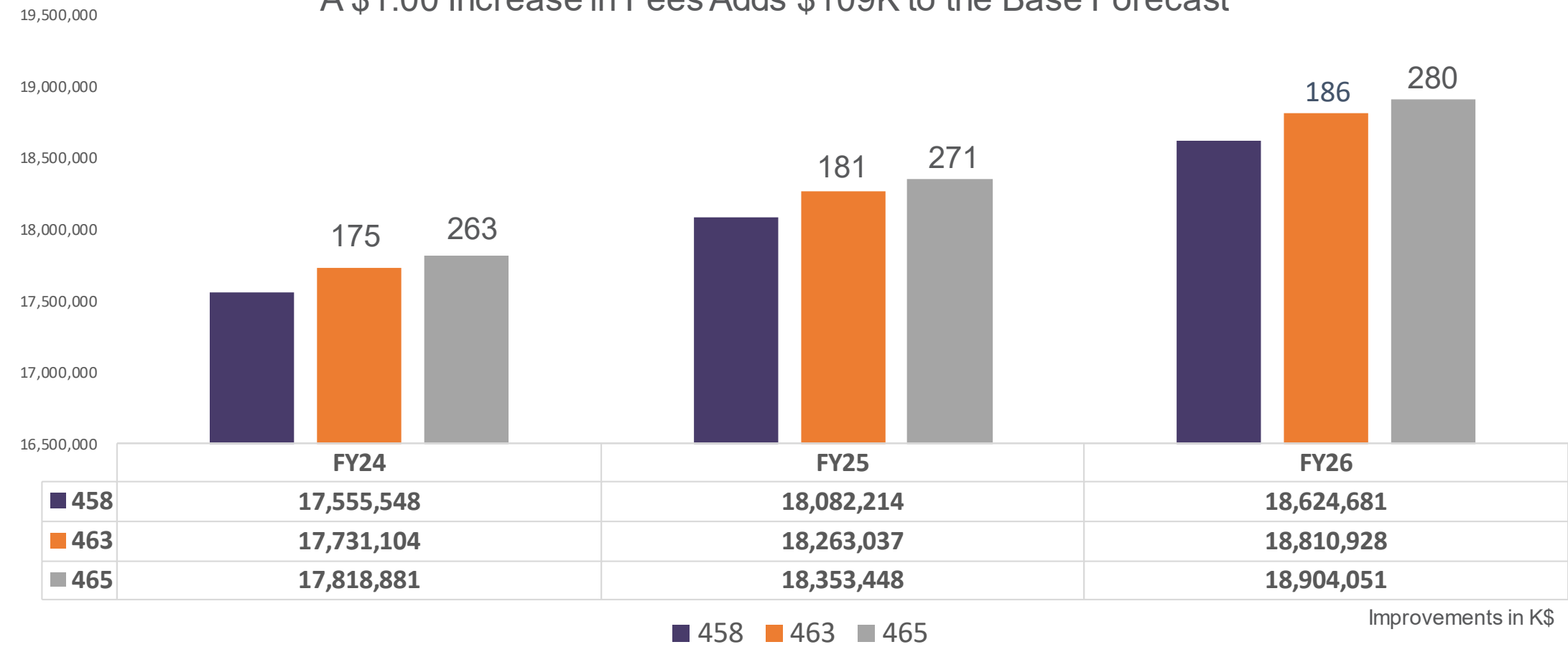
INTEREST INCOME CHANGE



	2015 actuals	2016 actual	2017 actuals	2018 actuals	2019 actuals	2020 actuals	2021 reforecast	2022 budget
INTEREST INCOME (\$)	24,506	197,056	149,262	198,785	436,306	180,240	9,790	10,980

THEORETICAL LICENSE FEES

A \$1.00 Increase in Fees Adds \$109K to the Base Forecast



Washington State Bar Association
FY2022 Budget v2

WSBA

REVENUE:

	FY19 Actuals	FY22 Budget v2	FY19 Actuals vs FY22 Budget v2 F/(U)	% of change F/(U)
Copy Fees	342		(342)	0%
Diversion	10,892	7,000	(3,892)	-36%
Donations & Grants	275,200	265,000	(10,200)	-4%
Interest - Investments	337,860	10,980	(326,880)	-97%
Gain/Loss On Investments	98,447		(98,447)	-100%
License Fees	15,347,782	15,524,380	176,598	1%
License Fees - New Admittees	429,698	564,484	134,786	31%
License Fees - Late Fees	259,228	255,209	(4,019)	-2%
License Fees - ReinStatements	16,770	13,545	(3,225)	-19%
Exam Soft Revenue	32,760	-	(32,760)	-100%
Publications Revenue	3,832	4,000	168	4%
Royalties	49,143	51,250	2,107	4%
PSP Product Sales	2,004		(2,004)	-100%
NMP Product Sales	88,428	80,000	(8,428)	-10%
Shipping & Handling	4,716	-	(4,716)	-100%
Status Certificate Fees	19,053	26,300	7,247	38%
Registration Revenue- Western Conference	34,633		(34,633)	-100%
Other Activities Registration Revenue	22,525		(22,525)	-100%
Western States Bar Membership Dues	3,000		(3,000)	-100%
Sponsorships	13,925	8,000	(5,925)	-43%
Annual or Other Meeting Rev	1,515	4,200	2,685	177%
Receptions Revenue	-	-	-	-100%
Conferences & Institutes	13,797	5,000	(8,797)	-64%
Seminar Registrations	893,397	866,500	(26,897)	-3%
Mini-CLE Revenue	33,779	25,370	(8,409)	-25%
Seminar Revenue-Other	28,300	20,000	(8,300)	-29%
Seminar Splits w/CLE	5,284	140,094	134,810	2551%
Seminar Splits w/Others	23,693	6,500	(17,193)	-73%
Work Study Grants	6,274	10,374	4,100	65%
Bar Exam Fees	1,172,375	1,200,000	27,625	2%
Bar Exam Late Fees	54,300	42,000	(12,300)	-23%
House Counsel Application Fees	33,160	40,000	6,840	21%
Rule 9/Legal Intern Fees	13,500	12,000	(1,500)	-11%
Law Clerk Fees	164,603	220,000	55,397	34%
LLLT Exam Late Fee	150	600	450	300%
LLLT License Fees	6,492	14,449	7,957	123%
LLLT Exam Fees	2,910	13,500	10,590	364%
Foreign Law Consultant Fees	-	620	620	100%
Law Clerk Application Fees	3,800	2,500	(1,300)	-34%
Special Admissions	5,265	7,020	1,755	33%
Investigation Fees	28,600	22,951	(5,649)	-20%
Pro Hac Vice	332,071	325,000	(7,071)	-2%
LLLT Late License Fees	-	1,412	1,412	100%
Audit Revenue	1,851	1,877	26	1%
BNews Display Advertising	325,488	450,000	124,512	38%
BNews Subscript/Single Issues	165	200	35	21%
BNews Classified Advertising	16,414	5,000	(11,414)	-70%
BNews Gen Announcements	10,088	14,000	3,912	39%
BNews Prof Announcements	20,766	22,500	1,734	8%
Job Target Advertising	186,954	150,000	(36,954)	-20%
Deskbook Sales	110,780	82,000	(28,780)	-26%
Coursebook Sales	10,819	10,000	(819)	-8%
MP3 Sales	202,015	209,617	7,602	4%
Digital Video Sales	723,170	829,368	106,198	15%
Section Publication Sales	3,765	9,000	5,235	139%
Resold Product Sales	-	31,600	31,600	100%
LOIS Royalties	-	-	-	-100%
Casemaker Royalties	39,121	45,000	5,879	15%
WSBA Logo Merchandise Sales	674		(674)	-100%
Recovery of Discipline Costs	72,284	85,000	12,716	18%
Discipline History Summary	15,952	15,000	(952)	-6%
Practice Monitor Fees	-	4,000	4,000	100%
LLLT Waiver Fees	600	-	(600)	-100%
CPF Restitution	8,347	30,000	21,653	259%
CPF Member Assessments	1,030,783	931,933	(98,850)	-10%
Interest Revenue	-	-	-	-100%
Member Contact Information	11,358	4,200	(7,158)	-63%
Photo Bar Card Sales	408	280	(128)	-31%
LPO Examination Fees	27,000	24,000	(3,000)	-11%
LPO Exam Late Fee	3,600	4,000	400	11%
LPO License Fees	157,229	169,209	11,981	8%
LPO Late License Fees	-	5,100	5,100	100%
LPO License Fees - ReinStates	85	1,000	916	1083%
Accredited Program Fees	621,845	515,000	(106,845)	-17%
Form 1 Late Fee	201,438	220,000	18,563	9%
Member Late Fees	194,625	300,000	105,375	54%
Annual Accredited Sponsor Fees	43,000	39,250	(3,750)	-9%
Attendance Fees	10	-	(10)	-100%
Attendance Late Fees	92,270	95,000	2,730	3%
COMITY Certificates - Request	13,869	13,500	(369)	-3%
COMITY Certificates - Submit	19,575	27,000	7,425	38%
Trial Advocacy Program	14,955	15,000	45	0%
APEX Award Expenses	24,345	-	(24,345)	-100%
50 Year Member Tribute Lunch	300	-	(300)	-100%
LAP Groups Revenue	455	-	(455)	-100%
Reimbursements From Sections	294,638	286,875	(7,763)	-3%

	FY21 Reforecast	FY22 Budget v2	FY21 Reforecast vs FY22 Budget v2 F/(U)	% of change F/(U)
	87		(87)	-100%
	9,000	7,000	(2,000)	-22%
	228,000	265,000	37,000	16%
	9,790	10,980	1,190	12%
	-	-	-	-100%
	15,576,169	15,524,380	(51,789)	0%
	478,899	564,484	85,585	18%
	257,271	255,209	(2,063)	-1%
	5,928	13,545	7,617	128%
	-	-	-	-100%
	6,000	4,000	(2,000)	-33%
	51,250	51,250	-	0%
	-	-	-	-100%
	18,000	80,000	62,000	344%
	3,241	-	(3,241)	-100%
	26,115	26,300	185	1%
	-	-	-	-100%
	-	-	-	-100%
	-	-	-	-100%
	3,000	8,000	5,000	167%
	4,200	4,200	-	0%
	250	-	(250)	-100%
	5,000	5,000	-	0%
	652,717	866,500	213,783	33%
	31,050	25,370	(5,680)	-18%
	5,000	20,000	15,000	300%
	81,064	140,094	59,030	73%
	17,300	6,500	(10,800)	-62%
	10,374	10,374	-	0%
	1,014,931	1,200,000	185,069	18%
	44,390	42,000	(2,390)	-5%
	38,766	40,000	1,234	3%
	11,192	12,000	808	7%
	209,637	220,000	10,363	5%
	1,350	600	(750)	-56%
	9,985	14,449	4,464	45%
	14,300	13,500	(800)	-6%
	1,860	620	(1,240)	-67%
	4,031	2,500	(1,531)	-38%
	4,157	7,020	2,863	69%
	23,499	22,951	(548)	-2%
	299,074	325,000	25,926	9%
	-	1,412	1,412	100%
	1,277	1,877	600	47%
	300,000	450,000	150,000	50%
	200	200	0	0%
	7,500	5,000	(2,500)	-33%
	7,500	14,000	6,500	87%
	20,000	22,500	2,500	13%
	120,000	150,000	30,000	25%
	74,000	82,000	8,000	11%
	4,000	10,000	6,000	150%
	129,051	209,617	80,566	62%
	433,339	829,368	396,029	91%
	10,000	9,000	(1,000)	-10%
	12,000	31,600	19,600	163%
	2,000	-	(2,000)	-100%
	40,000	45,000	5,000	13%
	-	-	-	-100%
	80,000	85,000	5,000	6%
	15,000	15,000	-	0%
	-	4,000	4,000	100%
	-	-	-	-100%
	9,662	30,000	20,338	210%
	515,540	931,933	416,393	81%
	6,667	-	(6,667)	-100%
	4,211	4,200	(11)	0%
	286	280	(6)	-2%
	20,500	24,000	3,500	17%
	3,200	4,000	800	25%
	172,435	169,209	(3,226)	-2%
	3,635	5,100	1,465	40%
	-	1,000	1,000	100%
	497,600	515,000	17,400	3%
	190,200	220,000	29,800	16%
	2,700	300,000	297,300	11011%
	41,750	39,250	(2,500)	-6%
	-	-	-	-100%
	94,000	95,000	1,000	1%
	13,000	13,500	500	4%
	-	27,000	27,000	100%
	-	15,000	15,000	100%
	-	-	-	-100%
	-	-	-	-100%
	-	-	-	-100%
	272,000	286,875	14,875	5%

	FY19 Actuals	FY22 Budget v2	FY19 Actuals vs FY22 Budget v2 F/(U)	% of change F/(U)
Section Dues Revenue	447,289	432,525	(14,764)	-3%
TOTAL REVENUE	24,821,828	24,868,271	46,443	0%
DIRECT EXPENSES:				
Bad Debt Expense	(3,424)	250	(3,674)	-107%
Depreciation	21,456	2,052	19,404	90%
Bank Fees	2,411	2,160	251	10%
AMEX Card Merchant Fees	(1,277)	-	(1,277)	-100%
Credit Card Merchant Fees	80	-	80	100%
Consulting Services	106,821	162,000	(55,179)	-52%
Donations/Sponsorships/Grants	216,940	250,280	(33,340)	-15%
Equipment, Hardware & Software	384	-	384	100%
Postage	113,210	119,100	(5,890)	-5%
Printing & Copying	255,906	230,850	25,056	10%
Publications Production	662	250	412	62%
YLL Section Program	843	1,500	(657)	-78%
Records Storage - Off Site	8,045	-	8,045	100%
CLE Comps	250	-	250	100%
Staff Travel/Parking	99,441	91,338	8,103	8%
Staff Training & Conferences	-	128,915	(128,915)	-100%
Staff Membership Dues	10,779	18,095	(7,316)	-68%
Subscriptions	13,218	10,151	3,067	23%
Transcription Services	-	-	-	0%
Supplies	2,775	1,150	1,625	59%
Surveys	-	51,200	(51,200)	-100%
Digital/Online Development	7,456	2,114	5,342	72%
Telephone	24,315	88,606	(64,291)	-264%
Conference Calls	4,735	6,251	(1,516)	-32%
Miscellaneous	1,229	-	1,229	100%
Optional Activities Expense	6,952	-	6,952	100%
Marketing Expense	601	-	601	100%
Pro Bono & Legal Aid Committee	1,726	2,000	(275)	-16%
ATJ Board Retreat	1,260	2,000	(740)	-59%
Leadership Training	803	37,000	(36,197)	-4509%
ATJ Board Expense	15,814	24,000	(8,186)	-52%
Day of Service	18,956	-	18,956	100%
Facility, Parking, Food	88,428	104,000	(15,572)	-18%
Examiner Fees	26,000	36,000	(10,000)	-38%
UBE Examinations	108,674	126,900	(18,226)	-17%
Board of Bar Examiners	30,327	23,000	7,327	24%
Bar Exam Proctors	30,127	27,000	3,127	10%
Character & Fitness Board Exp	15,700	5,700	10,000	64%
Disability AccommodationS	18,943	22,000	(3,057)	-16%
Character & Fitness Investi	-	1,100	(1,100)	-100%
Law School Visits	730	1,450	(720)	-99%
Law Clerk Board	4,364	7,000	(2,636)	-60%
Rule 9 Task Force	-	-	-	0%
Law Clerk Outreach	142	1,000	(858)	-604%
Depreciation-Software	-	19,524	(19,524)	-100%
ABA Delegates	4,883	3,334	1,549	32%
Section/Committee Chair Mtgs	1,087	1,500	(413)	-38%
APEX Dinner Expenses	66,301	25,000	41,301	62%
50 Year Member Tribute Lunch	8,610	11,200	(2,590)	-30%
Washington Leadership Institute	60,000	80,000	(20,000)	-33%
Jud Recommend Committee	2,330	4,500	(2,170)	-93%
Committee for Diversity	5,864	6,000	(136)	-2%
Diversity Events & Projects	7,177	18,000	(10,823)	-151%
LLLT Board	14,649	6,000	8,649	59%
LLLT Outreach	2,652	-	2,652	100%
Internal Diversity Outreach	70	-	70	100%
Exam Writing	28,350	17,400	10,950	39%
LLLT Education	13,047	-	13,047	100%
Graphics/Artwork	-	200	(200)	-100%
Outside Sales Expense	98,481	98,000	481	0%
Editorial Advis Committee Exp	526	500	26	5%
BOG Meetings	114,351	143,634	(29,283)	-26%
BOG Committees' Expenses	21,053	20,000	1,053	5%
BOG Retreat	-	15,000	(15,000)	-100%
BOG Conference Attendance	29,292	25,000	4,292	15%
BOG Travel & Outreach	25,224	25,000	224	1%
ED Travel & Outreach	5,816	5,000	816	14%
Public Defense	2,908	6,000	(3,092)	-106%
Communications Outreach	11,938	15,000	(3,062)	-26%
BOG Elections	4,900	26,900	(22,000)	-449%
Special Events	250	-	250	100%
Board of Trustees	542	1,000	(458)	-84%
President's Dinner	-	10,000	(10,000)	-100%
Bar Structure WorkGroup	444	-	444	100%
Cost of Sales - Deskbooks	104,804	64,000	40,804	39%
Cost of Sales - Coursebooks	1,479	1,500	(21)	-1%
Cost of Sales - Section Public	635	2,000	(1,365)	-215%
A/V Develp Costs (Recording)	1,967	2,000	(33)	-2%
CLE-Equip-Depreciation	6,846	1,308	5,538	81%
Obsolete Inventory	100,377	-	100,377	100%
Splits to Sections	1,243	3,150	(1,907)	-153%
Deskbook Royalties	1,132	200	932	82%
Online Product Hosting Expenses	46,005	50,000	(3,995)	-9%
Postage & Delivery-Deskbooks	5,728	-	5,728	100%
Postage & Delivery-Coursebooks	448	-	448	100%
Fliers/Catalogs	1,932	-	1,932	100%
Postage - Fliers/Catalogs	747	-	747	100%
Complimentary Book Program	3,025	-	3,025	100%

	FY21 Reforecast	FY22 Budget v2	FY21 Reforecast vs FY22 Budget v2 F/(U)	% of change F/(U)
	439,445	432,525	(6,920)	-2%
TOTAL REVENUE	22,699,575	24,868,271	2,168,697	10%
Bad Debt Expense	1,033	250	783	76%
Depreciation	2,263	2,052	211	9%
Bank Fees	1,395	2,160	(765)	-55%
AMEX Card Merchant Fees	-	-	-	0%
Credit Card Merchant Fees	-	-	-	0%
Consulting Services	236,500	162,000	74,500	32%
Donations/Sponsorships/Grants	232,193	250,280	(18,087)	-8%
Equipment, Hardware & Software	200	-	200	100%
Postage	116,432	119,100	(2,668)	-2%
Printing & Copying	250,650	230,850	19,800	8%
Publications Production	250	250	-	0%
YLL Section Program	1,500	1,500	-	0%
Records Storage - Off Site	8,100	-	8,100	100%
CLE Comps	1,000	-	1,000	100%
Staff Travel/Parking	49,353	91,338	(41,985)	-85%
Staff Training & Conferences	1,170	128,915	(127,745)	-10918%
Staff Membership Dues	15,988	18,095	(2,107)	-13%
Subscriptions	9,559	10,151	(592)	-6%
Transcription Services	4,500	-	4,500	100%
Supplies	2,523	1,150	1,373	54%
Surveys	-	51,200	(51,200)	-100%
Digital/Online Development	11,533	2,114	9,419	82%
Telephone	24,759	88,606	(63,848)	-258%
Conference Calls	8,430	6,251	2,179	26%
Miscellaneous	3,833	-	3,833	100%
Optional Activities Expense	-	-	-	0%
Marketing Expense	-	-	-	0%
Pro Bono & Legal Aid Committee	2,000	2,000	-	0%
ATJ Board Retreat	2,000	2,000	-	0%
Leadership Training	35,333	37,000	(1,667)	-5%
ATJ Board Expense	18,000	24,000	(6,000)	-33%
Day of Service	-	-	-	0%
Facility, Parking, Food	20,000	104,000	(84,000)	-420%
Examiner Fees	26,000	36,000	(10,000)	-38%
UBE Examinations	121,000	126,900	(5,900)	-5%
Board of Bar Examiners	-	23,000	(23,000)	-100%
Bar Exam Proctors	(133)	27,000	(27,133)	-20454%
Character & Fitness Board Exp	1,000	5,700	(4,700)	-470%
Disability AccommodationS	9,491	22,000	(12,509)	-132%
Character & Fitness Investi	406	1,100	(694)	-171%
Law School Visits	750	1,450	(700)	-93%
Law Clerk Board	624	7,000	(6,376)	-1023%
Rule 9 Task Force	50,000	-	50,000	100%
Law Clerk Outreach	100	1,000	(900)	-900%
Depreciation-Software	16,950	19,524	(2,574)	-15%
ABA Delegates	8,934	3,334	5,600	63%
Section/Committee Chair Mtgs	950	1,500	(550)	-58%
APEX Dinner Expenses	25,000	25,000	-	0%
50 Year Member Tribute Lunch	15,000	11,200	3,800	25%
Washington Leadership Institute	88,000	80,000	8,000	9%
Jud Recommend Committee	3,500	4,500	(1,000)	-29%
Committee for Diversity	4,900	6,000	(1,100)	-22%
Diversity Events & Projects	17,250	18,000	(750)	-4%
LLLT Board	2,450	6,000	(3,550)	-145%
LLLT Outreach	-	-	-	0%
Internal Diversity Outreach	-	-	-	0%
Exam Writing	15,125	17,400	(2,275)	-15%
LLLT Education	-	-	-	0%
Graphics/Artwork	250	200	50	20%
Outside Sales Expense	90,000	98,000	(8,000)	-9%
Editorial Advis Committee Exp	500	500	-	0%
BOG Meetings	89,114	143,634	(54,520)	-61%
BOG Committees' Expenses	4,635	20,000	(15,365)	-331%
BOG Retreat	15,253	15,000	253	2%
BOG Conference Attendance	6,988	25,000	(18,012)	-258%
BOG Travel & Outreach	11,535	25,000	(13,465)	-117%
ED Travel & Outreach	3,333	5,000	(1,667)	-50%
Public Defense	4,400	6,000	(1,600)	-36%
Communications Outreach	18,632	15,000	3,632	19%
BOG Elections	28,840	26,900	1,940	7%
Special Events	-	-	-	0%
Board of Trustees	1,000	1,000	-	0%
President's Dinner	10,000	10,000	-	0%
Bar Structure WorkGroup	-	-	-	0%
Cost of Sales - Deskbooks	48,875	64,000	(15,125)	-31%
Cost of Sales - Coursebooks	1,069	1,500	(431)	-40%
Cost of Sales - Section Public	2,800	2,000	800	29%
A/V Develp Costs (Recording)	1,333	2,000	(667)	-50%
CLE-Equip-Depreciation	3,188	1,308	1,880	59%
Obsolete Inventory	35,343	-	35,343	100%
Splits to Sections	7,500	3,150	4,350	58%
Deskbook Royalties	500	200	300	60%
Online Product Hosting Expenses	46,559	50,000	(3,441)	-7%
Postage & Delivery-Deskbooks	3,000	-	3,000	100%
Postage & Delivery-Coursebooks	405	-	405	100%
Fliers/Catalogs	2,507	-	2,507	100%
Postage - Fliers/Catalogs	937	-	937	100%
Complimentary Book Program	-	-	-	100%

	FY19 Actuals	FY22 Budget v2	FY19 Actuals vs FY22 Budget v2 F/(U)	% of change F/(U)
Coursebook Production	1,357		1,357	100%
Postage - Fliers/Catalogs	11,592	8,000	3,592	31%
Postage - Misc/Delivery	652		652	100%
Accreditation Fees	1,812	3,000	(1,188)	-66%
Seminar Brochures	19,993	20,000	(7)	0%
Facilities	213,689	196,200	17,489	8%
Speakers & Program Develop	48,387	51,500	(3,113)	-6%
Splits to Sections	3,784	110,000	(106,216)	-2807%
Honoraria	-	1,500	(1,500)	-100%
CLE Seminar Committee	144	250	(106)	-74%
Image Library	4,200	4,100	100	2%
Bar Outreach	11,860	16,000	(4,140)	-35%
Pro Bono CertificateS		2,000	(2,000)	-100%
Court Reporters	43,343	46,250	(2,907)	-7%
Outside Counsel Expenses	37	2,000	(1,963)	-5235%
Litigation Expenses	21,021	26,450	(5,429)	-26%
Disability Expenses	5,475	9,000	(3,525)	-64%
Online Legal Research	62,015	76,044	(14,029)	-23%
Law Library	9,484	11,220	(1,736)	-18%
Translation Services	8,311	9,400	(1,089)	-13%
Practice Monitor Expenses		4,000	(4,000)	-100%
Organizational Training	10,720	20,000	(9,280)	-87%
WSBA Connects	31,040	9,000	22,040	71%
Recruiting and Advertising	13,416	3,000	10,416	78%
Payroll Processing	45,156	50,000	(4,844)	-11%
Salary Surveys	2,510	3,000	(490)	-20%
Transfer to Indirect Expense	(103,843)	(76,000)	(27,843)	-27%
Library Materials/Resources	4,980	6,000	(1,020)	-20%
Prof Liab Insurance	825	1,500	(675)	-82%
Gifts to injured Clients	379,818	500,000	(120,182)	-32%
CPF Board	1,154	1,500	(346)	-30%
Rent - Olympia Office	1,353	2,500	(1,147)	-85%
Contract Lobbyist	5,000	10,000	(5,000)	-100%
Lobbyist Contact Costs	-	1,000	(1,000)	-100%
Legislative Committee	2,441	2,500	(59)	-2%
BOG Legislative Committee	-	300	(300)	-100%
Licensing Forms	2,441	1,900	541	22%
LPO Board Expenses	3,049	3,000	49	2%
LPO Outreach		5,000	(5,000)	-100%
MCLE Board Expenses	1,213	3,250	(2,037)	-168%
Depreciation-Software	249,935	24,263	225,672	90%
Casemaker/FastCase	129,363	137,000	(7,637)	-6%
Facilities	47,384		47,384	100%
Speakers & Program Development	2,690	2,000	690	26%
New Lawyer Outreach Events	1,845	1,500	345	19%
New Lawyers Committee	6,181	7,500	(1,319)	-21%
Open Sections Night	3,000		3,000	100%
Rural Placement Program	9		9	100%
Disciplinary Board Expenses	3,912	3,108	804	21%
Chief Hearing Officer	30,000	33,000	(3,000)	-10%
Hearing Officer Expenses	3,868	43,000	(39,132)	-1012%
Hearing Officer Training	-	550	(550)	-100%
Outside Counsel	40,000	55,000	(15,000)	-38%
Disciplinary Selection Panel	625		625	100%
Court Rules Committee	2,345		2,345	100%
Discipline Advisory Roundtable				100%
Practice of Law Board	15,272	12,000	3,272	21%
CPE Committee	5,279	3,750	1,529	29%
Custodianship	85	12,000	(11,915)	-14074%
Small Town and Rural Committee		2,000	(2,000)	-100%
Computer Hardware	27,193	65,000	(37,807)	-139%
Computer Software	14,867	205,000	(190,133)	-1279%
Hardware Service & Warranties	42,149	50,000	(7,851)	-19%
Software Maint & Licensing	215,666	370,000	(154,334)	-72%
Telephone Hardware & Maint	4,194	-	4,194	100%
Computer Supplies	8,242	2,000	6,242	76%
Third Party Services	108,561	40,000	68,561	63%
Transfer to Indirect Expenses	(519,110)	(732,000)	212,890	41%
Trial Advocacy Expenses	2,347	7,000	(4,653)	-198%
Dues Statements	5,585	5,935	(350)	-6%
Annual or Other Meeting Exps	11,417	17,500	(6,083)	-53%
Attendance at BOG Meetings	2,788	4,075	(1,287)	-46%
Awards	5,516	9,150	(3,634)	-66%
Breakfast/Lunch/Dinner Mtg Exp	3,978	5,500	(1,522)	-38%
Conference/Institute Expense	13,715	-	13,715	100%
Executive Committee Expenses	34,879	82,145	(47,266)	-136%
Executive Comm Exp - Other	41,781	37,000	4,781	11%
Honorarium	-	2,300	(2,300)	-100%
Ldship/Prof Develop/Retreats	43,277	67,150	(23,873)	-55%
Legislative/Lobbying	-	2,000	(2,000)	-100%
Membership & Recruiting Exp	8,931	18,375	(9,444)	-106%
Newsletter/Publication Expense	5,220	14,950	(9,730)	-186%
Per Member Charge	294,638	275,525	19,113	6%
Reception/Forum Expense	19,058	39,750	(20,692)	-109%
New Lawyer Outreach	-	3,800	(3,800)	-100%
Scholarships/Donations/Grant	58,566	122,500	(63,934)	-109%
Section Committee Expense	1,724	6,200	(4,476)	-260%
Section Special Projects	6,148	11,250	(5,103)	-83%
Law School Outreach	2,491	8,500	(6,009)	-241%
Mini-CLE Expense	36,812	54,724	(17,912)	-49%
Seminar Expense - Sections	83,129	49,750	33,379	40%
Website Expenses	4,819	22,390	(17,571)	-365%
Seminar Scholarships	-	2,500	(2,500)	-100%
TOTAL DIRECT EXPENSES:	4,061,715	4,657,266	595,551	-15%

	FY21 Reforecast	FY22 Budget v2	FY21 Reforecast vs FY22 Budget v2 F/(U)	% of change F/(U)
	500		500	100%
	1,500	8,000	(6,500)	-433%
	-		-	0%
	2,772	3,000	(228)	-8%
	-	20,000	(20,000)	-100%
	64,700	196,200	(131,500)	-203%
	7,026	51,500	(44,474)	-633%
	115,000	110,000	5,000	4%
	6,700	1,500	5,200	78%
	100	250	(150)	-150%
	4,436	4,100	336	8%
	22,302	16,000	6,302	28%
	3,800	2,000	1,800	47%
	41,211	46,250	(5,039)	-12%
	3,000	2,000	1,000	33%
	17,667	26,450	(8,783)	-50%
	7,500	9,000	(1,500)	-20%
	71,683	76,044	(4,361)	-6%
	19,410	11,220	8,190	42%
	9,250	9,400	(150)	-2%
		4,000	(4,000)	-100%
	25,000	20,000	5,000	20%
	46,560	9,000	37,560	81%
	18,580	3,000	15,580	84%
	49,000	50,000	(1,000)	-2%
	1,933	3,000	(1,067)	-55%
	(101,886)	(76,000)	(25,886)	-25%
	2,000	6,000	(4,000)	-200%
	850	1,500	(650)	-76%
	490,880	500,000	(9,120)	-2%
	877	1,500	(623)	-71%
	-	2,500	(2,500)	-100%
	26,000	10,000	16,000	62%
		1,000	(1,000)	-100%
	260	2,500	(2,240)	-862%
	125	300	(175)	-140%
	2,845	1,900	945	33%
	4	3,000	(2,996)	-68237%
	-	5,000	(5,000)	-100%
	650	3,250	(2,600)	-400%
	143,045	24,263	118,782	83%
	136,436	137,000	(564)	0%
	-		-	0%
	-	2,000	(2,000)	-100%
	1,500	1,500	-	0%
	8,000	7,500	500	6%
			-	0%
			-	0%
	1,274	3,108	(1,834)	-144%
	32,524	33,000	(476)	-1%
	40,005	43,000	(2,995)	-7%
	321	550	(229)	-72%
	55,000	55,000	-	0%
	-		-	0%
	1,195		1,195	100%
	375		375	100%
	7,825	12,000	(4,175)	-53%
	2,627	3,750	(1,123)	-43%
	7,209	12,000	(4,791)	-66%
		2,000	(2,000)	-100%
	60,000	65,000	(5,000)	-8%
	80,000	205,000	(125,000)	-156%
	40,000	50,000	(10,000)	-25%
	366,000	370,000	(4,000)	-1%
	7,000	-	7,000	100%
	10,000	2,000	8,000	80%
	130,000	40,000	90,000	69%
	(720,583)	(732,000)	11,417	2%
	900	7,000	(6,100)	-678%
	5,935	5,935	-	0%
	19,300	17,500	1,800	9%
	5,075	4,075	1,000	20%
	6,630	9,150	(2,520)	-38%
	5,500	5,500	-	0%
	26,804	-	26,804	100%
	88,195	82,145	6,050	7%
	34,500	37,000	(2,500)	-7%
	7,600	2,300	5,300	70%
	69,200	67,150	2,050	3%
	2,000	2,000	-	0%
	19,800	18,375	1,425	7%
	14,225	14,950	(725)	-5%
	280,574	275,525	5,049	2%
	26,937	39,750	(12,813)	-48%
	2,300	3,800	(1,500)	-65%
	127,000	122,500	4,500	4%
	6,200	6,200	-	0%
	11,450	11,250	200	2%
	13,000	8,500	4,500	35%
	59,814	54,724	5,090	9%
	53,875	49,750	4,125	8%
	7,340	22,390	(15,050)	-205%
	2,625	2,500	125	5%
TOTAL DIRECT EXPENSES:	4,180,058	4,657,266	(477,208)	-11%

	FY19 Actuals	FY22 Budget v2	FY19 Actuals vs FY22 Budget v2 F/(U)	% of change F/(U)
INDIRECT EXPENSES:				
Salaries - Salaries	11,438,511	12,242,705	(804,194)	-7%
Salaries - Budgeted Temporary Employees	134,434	215,947	(81,513)	-61%
Salaries - Unanticipated Temps	55,752	10,000	45,752	82%
Salaries - Staff Replacement Temps	120,686	-	120,686	100%
Salaries - Employee Placement Fees	7,110	-	7,110	100%
Salaries - Vacation & Comp Time Accruals	(4,275)	-	(4,275)	-100%
Salaries - Unanticipated Staff Adjustments	-	40,000	(40,000)	-100%
Benefits - Employee Assistance Plan	8,680	4,800	3,880	45%
Benefits - Employee Service Awards	2,129	1,840	289	14%
Benefits - FICA (Employer Portion)	849,505	742,307	107,198	13%
Benefits - L&I Insurance	40,405	49,414	(9,009)	-22%
Benefits - WA State Family Medical Leave (ER P	12,720	17,337	(4,617)	-36%
Benefits - Medical (Employer Portion)	1,465,009	1,692,691	(227,682)	-16%
Benefits - Parking Benefits	-	-	-	-100%
Benefits - Retirement (Employer Portion)	1,439,570	1,587,879	(148,309)	-10%
Benefits - Transportation Allowance	108,983	47,733	61,250	56%
Benefits - Unemployment Insurance	69,014	70,000	(986)	-1%
Benefits - Staff Contributions to Benefit	-	-	-	100%
Workplace Benefits	44,074	45,000	(926)	-2%
Staff Development-General	4,687	-	4,687	100%
Human Resources Pooled Exp	103,843	118,820	(14,977)	-14%
Meeting Support Expenses	13,916	10,000	3,916	28%
Rent	1,878,239	2,029,301	(151,062)	-8%
Personal Prop Taxes-WSBA	12,949	6,466	6,483	50%
Furniture, Maint, LH Imp	26,353	13,419	12,934	49%
Office Supplies & Equip	47,502	95,741	(48,240)	-102%
Furn & Office Equip Deprec	50,629	43,009	7,620	15%
Computer Hardware Deprec	46,687	24,114	22,573	48%
Computer Software Deprec	119,141	80,904	38,237	32%
Insurance	154,440	231,363	(76,922)	-50%
Professional Fees-Audit	31,669	30,000	1,669	5%
Professional Fees- Legal	446,761	250,000	196,761	44%
Telephone & Internet	42,760	21,600	21,160	49%
Postage - General	24,841	24,000	841	3%
Records Storage	44,479	30,000	14,479	33%
Staff Training	59,306	-	59,306	100%
Bank Fees (Indirect)	30,660	57,000	(26,340)	-86%
Production Maint & Supplies	8,127	16,692	(8,565)	-105%
Computer Pooled Expenses	519,110	941,250	(422,140)	-81%
Allowance for Open Positions	-	(200,000)	200,000	100%
Capital Labor & Overhead	(120,408)	(155,000)	(34,592)	-29%
TOTAL INDIRECT EXPENSES:	19,337,998	20,436,332	(1,098,334)	-6%
TOTAL ALL EXPENSES:	23,399,712	25,093,598	(1,693,885)	107%
NET INCOME (LOSS):	1,422,116	(225,326)	1,647,442	116%

FTEs

139.30

REVENUE

General Fund	21,195,816	21,210,245	14,429	0%
CPF Fund	1,119,310	966,433	(152,877)	-14%
Sections	548,382	619,009	70,627	13%
CLE	1,958,320	2,072,585	114,265	6%

DIRECT EXPENSE

General Fund	2,592,703	2,772,581	(179,879)	-7%
CPF Fund	383,382	503,860	(120,478)	-31%
Sections	587,501	845,614	(258,113)	-44%
CLE	498,129	535,211	(37,082)	-7%

INDIRECT EXPENSE

General Fund	17,829,210	19,130,203	(1,300,994)	-7%
CPF Fund	147,772	160,469	(12,697)	-9%
Sections	-	-	-	100%
CLE	1,361,016	1,145,659	215,356	16%

TOTAL EXPENSE

General Fund	20,244,896	21,902,785	(1,657,888)	-8%
CPF Fund	531,155	664,329	(133,174)	-25%
Sections	587,501	845,614	(258,113)	-44%
CLE	2,036,161	1,680,870	355,290	17%

NET INCOME

General Fund	950,920	(692,540)	(1,643,460)	-173%
CPF Fund	588,155	302,103	(286,052)	-49%
Sections	(39,119)	(226,605)	(187,486)	-479%
CLE	(77,840)	391,715	469,555	603%

	FY21 Reforecast	FY22 Budget v2	FY21 Reforecast vs FY22 Budget v2 F/(U)	% of change F/(U)
Salaries - Salaries	11,325,439	12,242,705	(917,266)	-8%
Salaries - Budgeted Temporary Employees	121,304	215,947	(94,642)	-78%
Salaries - Unanticipated Temps	6,667	10,000	(3,333)	-50%
Salaries - Staff Replacement Temps	72,536	-	72,536	100%
Salaries - Employee Placement Fees	-	-	-	0%
Salaries - Vacation & Comp Time Accruals	90,619	-	90,619	100%
Salaries - Unanticipated Staff Adjustments	-	40,000	-	-100%
Benefits - Employee Assistance Plan	5,376	4,800	576	11%
Benefits - Employee Service Awards	1,820	1,840	(20)	-1%
Benefits - FICA (Employer Portion)	741,809	742,307	(498)	0%
Benefits - L&I Insurance	50,169	49,414	755	2%
Benefits - WA State Family Medical Leave (ER P	16,871	17,337	(465)	-3%
Benefits - Medical (Employer Portion)	1,473,510	1,692,691	(219,181)	-15%
Benefits - Parking Benefits	24,112	-	24,112	100%
Benefits - Retirement (Employer Portion)	1,459,747	1,587,879	(128,131)	-9%
Benefits - Transportation Allowance	(23,777)	47,733	(71,510)	-301%
Benefits - Unemployment Insurance	68,766	70,000	(1,234)	-2%
Benefits - Staff Contributions to Benefit	(1,456)	(1,456)	-	-100%
Workplace Benefits	27,748	45,000	(17,252)	-62%
Staff Development-General	4,200	-	4,200	100%
Human Resources Pooled Exp	211,299	118,820	92,479	44%
Meeting Support Expenses	5,485	10,000	(4,515)	-82%
Rent	1,975,334	2,029,301	(53,967)	-3%
Personal Prop Taxes-WSBA	9,121	6,466	2,654	29%
Furniture, Maint, LH Imp	30,000	13,419	16,581	55%
Office Supplies & Equip	44,000	95,741	(51,741)	-118%
Furn & Office Equip Deprec	52,285	43,009	9,276	18%
Computer Hardware Deprec	46,773	24,114	22,659	48%
Computer Software Deprec	131,925	80,904	51,021	39%
Insurance	225,718	231,363	(5,644)	-3%
Professional Fees-Audit	32,000	30,000	2,000	6%
Professional Fees- Legal	250,000	250,000	(0)	0%
Telephone & Internet	63,000	21,600	41,400	66%
Postage - General	23,586	24,000	(414)	-2%
Records Storage	26,504	30,000	(3,496)	-13%
Staff Training	45,772	-	45,772	100%
Bank Fees (Indirect)	62,251	57,000	5,250	8%
Production Maint & Supplies	18,056	16,692	1,364	8%
Computer Pooled Expenses	899,711	941,250	(41,539)	-5%
Allowance for Open Positions	(200,000)	(200,000)	-	0%
Capital Labor & Overhead	(130,000)	(155,000)	(25,000)	-19%
TOTAL INDIRECT EXPENSES:	19,288,279	20,436,332	(1,148,053)	-6%
TOTAL ALL EXPENSES:	23,468,337	25,093,598	(1,625,260)	-7%
NET INCOME (LOSS):	(768,763)	(225,326)	543,436	-71%

139.50

139.30

General Fund	20,227,365	21,210,245	982,880	5%
CPF Fund	533,402	966,433	433,030	81%
Sections	585,779	619,009	33,230	6%
CLE	1,353,029	2,072,585	719,556	53%

General Fund	2,444,735	2,772,581	(327,847)	-13%
CPF Fund	493,352	503,860	(10,508)	-2%
Sections	865,168	845,614	19,554	2%
CLE	376,803	535,211	(158,408)	-42%

General Fund	17,896,722	19,130,203	(1,233,481)	-7%
CPF Fund	158,569	160,469	(1,900)	-1%
Sections	-	-	-	0%
CLE	1,232,988	1,145,659	87,328	7%

General Fund	20,341,457	21,902,785	(1,561,328)	-8%
CPF Fund	651,922	664,329	(12,408)	-2%
Sections	865,168	845,614	19,554	2%
CLE	1,609,791	1,680,870	(71,079)	-4%

General Fund	(114,092)	(692,540)	(578,448)	-507%
CPF Fund	(118,520)	302,103	420,623	355%
Sections	(279,389)	(226,605)	52,784	19%
CLE	(256,762)	391,715	648,477	253%

**Washington State Bar Association
FY2022 Budget v2**

LIC-Licensing Revenue

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
License Fees	16,053,478	16,318,268	16,357,618	39,350	0%
TOTAL REVENUE	16,053,478	16,318,268	16,357,618	39,350	0%
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
NET INCOME (LOSS):	16,053,478	16,318,268	16,357,618	39,350	0%

Washington State Bar Association
FY2022 Budget v2

ADMIN - Administration

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Interest - Investments	231,186	6,786	5,160	(1,626)	-24%
Gain/Loss On Investments	98,447			-	100%
LLLT License Fees	6,492			-	100%
LPO License Fees	157,229			-	100%
LPO License Fees - ReinStates	85			-	100%
TOTAL REVENUE	16,546,916	6,786	5,160	(1,626)	-24%
DIRECT EXPENSES:					
AMEX Card Merchant Fees	(1,277)	-	-	-	100%
Credit Card Merchant Fees	80			-	100%
Consulting Services		11,000	12,000	(1,000)	-9%
Staff Travel/Parking	3,605	4,140	4,200	(60)	-1%
Staff Training & Conferences			350	350	100%
Staff Membership Dues	599	-	-	-	-100%
Miscellaneous	1,229	-	-	-	-100%
TOTAL DIRECT EXPENSES:	4,237	15,140	16,550	(1,410)	-9%
INDIRECT EXPENSES:					
Salaries - Salaries	668,546	650,481	659,635	(9,154)	-1%
Salaries - Budgeted Temporary Employees	11,913	25,833	24,236	1,597	6%
Staff Replacement Temps	343			-	-100%
Salaries - Vacation & Comp Time Accruals	(248)	4,772		4,772	100%
Indirect Allocation In - Salaries		346	2,503	(2,157)	-624%
Benefits	226,924	200,848	208,619	(7,771)	-4%
OTHER INDIRECT EXPENSE	209,996	217,501	207,634	9,866	5%
TOTAL INDIRECT EXPENSES:	1,117,474	1,099,780	1,102,627	(2,847)	0%
TOTAL ALL EXPENSES:	1,121,711	1,114,920	1,119,177	(4,257)	0%
NET INCOME (LOSS):	15,425,204	(1,108,134)	(1,114,017)	(5,883)	-1%
FTEs		6.92	6.92		

Washington State Bar Association
FY2022 Budget v2

BOG - Board of Governors

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	3,497			-	-100%
Staff Membership Dues	1,125			-	-100%
Telephone	421			-	-100%
Leadership Training		33,333	25,000	8,333	25%
Washington Leadership Institute	60,000	-	-	-	-100%
BOG Meetings	114,351	89,114	143,634	(54,520)	-61%
BOG Committees' Expenses	21,053	4,635	20,000	(15,365)	-331%
BOG Retreat		15,253	15,000	253	2%
BOG Conference Attendance	29,292	6,988	25,000	(18,012)	-258%
BOG Travel & Outreach	25,224	11,535	25,000	(13,465)	-117%
ED Travel & Outreach	5,816			-	-100%
BOG Elections	-	28,840	26,900	1,940	7%
President's Dinner		10,000	10,000	-	0%
Bar Structure WorkGroup	444			-	-100%
TOTAL DIRECT EXPENSES:	261,225	199,698	290,534	(90,836)	-45%
INDIRECT EXPENSES:					
Salaries - Salaries	431,335	118,295	101,054	17,241	15%
Salaries - Vacation & Comp Time Accruals	(130)	994		994	100%
Indirect Allocation In - Salaries		87	506	(419)	-479%
Benefits	104,665	41,504	35,772	5,732	14%
OTHER INDIRECT EXPENSE	64,557	54,949	42,007	12,942	24%
TOTAL INDIRECT EXPENSES:	600,427	215,830	179,339	36,490	17%
TOTAL ALL EXPENSES:	861,652	415,528	469,873	(54,346)	-13%
NET INCOME (LOSS):	(861,652)	(415,528)	(469,873)	(54,346)	-13%
FTEs		1.75	1.40		

**Washington State Bar Association
FY2022 Budget v2**

FOUND-Foundation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	2,000	3,000	3,000	-	0%
Postage	49	300	300	-	0%
Printing & Copying	650	450	450	-	0%
Staff Travel/Parking	44	100	100	-	0%
Supplies	14	150	150	-	0%
Special Events	250	-	-	-	-100%
Board of Trustees	542	1,000	1,000	-	0%
TOTAL DIRECT EXPENSES:	3,549	5,000	5,000	-	0%
INDIRECT EXPENSES:					
Salaries - Salaries	90,638	77,249	79,566	(2,317)	-3%
Salaries - Vacation & Comp Tin	(32)	655		655	100%
Indirect Allocation In - Salaries		50	362	(312)	-624%
Benefits	30,945	15,805	16,635	(830)	-5%
OTHER INDIRECT EXPENSE	30,423	31,451	30,005	1,446	5%
TOTAL INDIRECT EXPENSES:	151,974	125,210	126,568	(1,358)	-1%
TOTAL ALL EXPENSES:	155,523	130,210	131,568	(1,358)	-1%
NET INCOME (LOSS):	(155,523)	(130,210)	(131,568)	(1,358)	-1%
FTEs		1.00	1.00		

**Washington State Bar Association
FY2022 Budget v2**

OED-Office of Executive Director

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking		98	2,000	(1,902)	-1933%
Staff Training			5,000	(5,000)	-100%
Staff Membership Dues		50	1,111	(1,061)	-2122%
Surveys			300	(300)	-100%
Leadership Training			10,000	(10,000)	-100%
ABA Delegates		3,334	-	3,334	100%
Volunteer Support		5,000	-	5,000	100%
Section/Committee Chair Mtgs		500	-	500	100%
Washington Leadership Institute		88,000	80,000	8,000	9%
ED Travel & Outreach	-	3,333	5,000	(1,667)	-50%
Law Library		150	-	150	100%
TOTAL DIRECT EXPENSES:	-	100,465	103,411	(2,946)	-3%
INDIRECT EXPENSES:					
Salaries - Salaries	-	416,687	335,073	81,614	20%
Salaries - Vacation & Comp Time Accr	-	1,709		1,709	100%
Indirect Allocation In - Salaries		150	723	(573)	-383%
Benefits	-	125,070	96,731	28,339	23%
OTHER INDIRECT EXPENSE	-	94,232	60,010	34,222	36%
TOTAL INDIRECT EXPENSES:	-	637,848	492,537	145,311	23%
TOTAL ALL EXPENSES:	-	738,313	595,948	142,365	19%
NET INCOME (LOSS):	-	(738,313)	(595,948)	142,365	19%
FTEs		3.00	2.00		

**Washington State Bar Association
FY2022 Budget v2**

VE-Volunteer Engagement

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training			4,000	(4,000)	-100%
Staff Membership Dues			389	(389)	-100%
ABA Delegates			3,334	(3,334)	-100%
Volunteer Support			12,000	(12,000)	-100%
Section/Committee Chair Mtgs			500	(500)	-100%
TOTAL DIRECT EXPENSES:			20,223	(20,223)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries			57,693	(57,693)	-100%
Indirect Allocation In - Salaries		-	217	(217)	-100%
Benefits		-	20,330	(20,330)	-100%
OTHER INDIRECT EXPENSE		-	18,003	(18,003)	-100%
TOTAL INDIRECT EXPENSES:		-	96,244	(96,244)	-100%
TOTAL ALL EXPENSES:		-	116,467	(116,467)	-100%
NET INCOME (LOSS):		-	(116,467)	(116,467)	-100%
FTEs			0.60		

Washington State Bar Association
FY2022 Budget v2

SC-Service Center

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training & Conferences			2,100	2,100	100%
Translation Services		8,500	8,500	-	0%
TOTAL DIRECT EXPENSES:		8,500	10,600	(2,100)	-25%
INDIRECT EXPENSES:					
Salaries - Salaries		337,358	342,384	(5,026)	-1%
Salaries - Budgeted Temporary Employees		3,221		3,221	100%
Salaries - Vacation & Comp Time Accruals		3,174		3,174	100%
Indirect Allocation In - Salaries		285	2,065	(1,780)	-624%
Benefits		141,933	141,926	7	0%
OTHER INDIRECT EXPENSE		188,161	171,328	16,833	9%
TOTAL INDIRECT EXPENSES:		674,133	657,703	16,430	2%
TOTAL ALL EXPENSES:		682,633	668,303	14,330	2%
NET INCOME (LOSS):		(682,633)	(668,303)	14,330	2%
FTEs		5.71	5.71		

Washington State Bar Association
FY2022 Budget v2

TECH-Technology

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	76,615	110,000	110,000	-	0%
Staff Travel/Parking	425	1,667	2,500	(833)	-50%
Staff Training & Conferences			10,000	(10,000)	-100%
Staff Membership Dues	-	450	450	-	0%
Telephone	21,198	22,000	85,000	(63,000)	-286%
Computer Hardware	27,193	60,000	65,000	(5,000)	-8%
Computer Software	14,867	80,000	205,000	(125,000)	-156%
Hardware Service & Warranties	42,149	40,000	50,000	(10,000)	-25%
Software Maint & Licensing	215,666	366,000	370,000	(4,000)	-1%
Telephone Hardware & Maint	4,194	7,000	-	7,000	100%
Computer Supplies	8,242	10,000	2,000	8,000	80%
Third Party Services	108,561	130,000	40,000	90,000	69%
Transfer to Indirect Expenses	(519,110)	(827,117)	(939,950)	(112,833)	-14%
INDIRECT EXPENSES:					
Salaries - Salaries	1,028,292	1,072,848	1,228,678	(155,831)	-15%
Salaries - Budgeted Temporary Employees	-	30,500		30,500	100%
Unanticipated Temps	25,977			-	-100%
Salaries - Staff Replacement Temps	39,600	4,848		4,848	100%
Salaries - Vacation & Comp Time Accruals	(382)	9,456		9,456	100%
Indirect Allocation In - Salaries		604	4,701	(4,097)	-678%
Benefits	349,725	366,046	412,822	(46,776)	-13%
Capital Labor & Overhead	(120,408)	(130,000)	(155,000)	25,000	19%
OTHER INDIRECT EXPENSE		251,669	363,618		
TOTAL INDIRECT EXPENSES:	1,641,879	1,605,971	1,854,820	(248,849)	-15%
TOTAL ALL EXPENSES:	1,641,879	1,711,290	1,854,820	(143,529)	-8%
NET INCOME (LOSS):	(1,641,879)	(1,711,290)	(1,854,820)	(143,529)	-8%
FTEs		13.00	13.00		

**Washington State Bar Association
FY2022 Budget v2**

HR-Human Resources

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	28,206	112,500	37,000	75,500	67%
Staff Travel/Parking	274	697	1,000	(303)	-43%
Staff Membership Dues	1,030	193	1,000	(807)	-418%
Subscriptions	2,532	3,399	3,500	(101)	-3%
Surveys	-		300	(300)	-100%
Conference Calls			20	(20)	-100%
Organizational Training	10,720	25,000	20,000	5,000	20%
Recruiting and Advertising	13,416	18,580	3,000	15,580	84%
Payroll Processing	45,156	49,000	50,000	(1,000)	-2%
Salary Surveys	2,510	1,933	3,000	(1,067)	-55%
Transfer to Indirect Expense	(103,843)	(211,302)	(118,820)	(92,482)	44%
INDIRECT EXPENSES:					
Salaries - Salaries	232,550	157,333	274,301	(116,968)	-74%
Salaries - Staff Replacement Tem	16,456	59,600		59,600	100%
Salaries - Vacation & Comp Time	(92)	2,462	-	2,462	100%
Indirect Allocation In - Salaries		130	1,085	(955)	-735%
Benefits	77,927	86,960	109,016	(22,056)	-25%
OTHER INDIRECT EXPENSE	64,557	79,450	83,912	(4,462)	-6%
TOTAL INDIRECT EXPENSES:	391,398	385,934	468,314	(82,380)	-21%
TOTAL ALL EXPENSES:	391,398	385,934	468,314	(82,380)	-21%
NET INCOME (LOSS):	(391,398)	(385,934)	(468,314)	(82,380)	-21%
FTEs		3.00	3.00		

**Washington State Bar Association
FY2022 Budget v2**

OGC-Office of General Counsel

	FY19 Actual	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Copy Fees	342	27		(27)	-100%
TOTAL REVENUE	342	27		(27)	-100%
DIRECT EXPENSES:					
Depreciation		1,112	1,668	(556)	-50%
Staff Travel/Parking	-	417	1,000	(583)	-140%
Staff Training & Conferences			3,400	(3,400)	-100%
Staff Membership Dues	725	1,525	1,500	25	2%
Litigation Expenses	313	167	200	(33)	-20%
Online Legal Research		10,034	11,369	(1,335)	-13%
Law Library		1,780	1,868	(88)	-5%
Court Rules Committee	2,345	1,195		1,195	100%
Discipline Advisory Roundtable	-	375		375	100%
Custodianship	85	7,209	12,000	(4,791)	-66%
TOTAL DIRECT EXPENSES:	3,468	23,814	33,005	(9,192)	-39%
INDIRECT EXPENSES:					
Salaries - Salaries	454,914	543,635	605,724	(62,089)	-11%
Unanticipated Temps	10,632			-	-100%
Salaries - Vacation & Comp Time Accru	(210)	3,998		3,998	100%
Indirect Allocation In - Salaries		286	2,186		
Benefits	177,703	172,844	196,129	(23,285)	-13%
OTHER INDIRECT EXPENSE	151,746	185,545	181,356	4,188	2%
TOTAL INDIRECT EXPENSES:	794,785	906,308	985,395	(79,087)	-9%
TOTAL ALL EXPENSES:	798,253	930,122	1,018,401	(88,279)	-9%
NET INCOME (LOSS):	(797,911)	(930,095)	(1,018,401)	(88,306)	-9%
FTEs		6.04	6.04		

**Washington State Bar Association
FY2022 Budget v2**

OGCDB-Office of General Counsel Disciplinary Board

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training & Conferences			1,000	1,000	100%
Staff Membership Dues	150	100	100	-	0%
Law Library		909	953	(44)	-5%
Disciplinary Board Expenses	3,912	1,274	3,108	(1,834)	-144%
Chief Hearing Officer	30,000	32,524	33,000	(476)	-1%
Hearing Officer Expenses	3,868	40,005	43,000	(2,995)	-7%
Hearing Officer Training	-	321	550	(229)	-72%
Outside Counsel	40,000	55,000	55,000	-	0%
Disciplinary Selection Panel	625			-	-100%
TOTAL DIRECT EXPENSES:	78,554	130,133	136,711	(6,578)	-5%
INDIRECT EXPENSES:					
Salaries - Salaries	94,381	94,888	96,807	(1,919)	-2%
Salaries - Vacation & Comp Tim	(40)	722		722	100%
Indirect Allocation In - Salaries		65	470	(405)	-624%
Benefits	38,284	32,235	33,557	(1,322)	-4%
OTHER INDIRECT EXPENSE	38,215	40,898	39,006	1,892	5%
TOTAL INDIRECT EXPENSES:	170,840	168,809	169,841	(1,032)	-1%
TOTAL ALL EXPENSES:	249,394	298,942	306,552	(7,610)	-3%
NET INCOME (LOSS):	(249,394)	(298,942)	(306,552)	(7,610)	-3%
FTEs		1.30	1.30		

**Washington State Bar Association
FY2022 Budget v2**

PLB-Practice Law Board

	FY19 Actual	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Practice of Law Board	15,272	7,825	12,000	(4,175)	-53%
TOTAL DIRECT EXPENSES:	15,272	7,825	12,000	(4,175)	-53%
INDIRECT EXPENSES:					
Salaries - Salaries	21,162	38,743	46,270	(7,527)	-19%
Vacation & Comp Time Accruals	(18)			-	-100%
Indirect Allocation In - Salaries		24	175	(151)	-624%
Benefits	12,868	10,782	13,444	(2,663)	-25%
OTHER INDIRECT EXPENSE	10,389	12,274	14,501	(2,227)	-18%
TOTAL INDIRECT EXPENSES:	44,401	61,823	74,390	(12,567)	-20%
TOTAL ALL EXPENSES:	59,672	69,649	86,390	(16,742)	-24%
NET INCOME (LOSS):	(59,672)	(69,649)	(86,390)	(16,742)	-24%
FTEs		0.48	0.48		

**Washington State Bar Association
FY2022 Budget v2**

PRP-Professional Responsibility Program

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	3,028	2,000	3,500	(1,500)	-75%
Staff Membership Dues	250	500	375	125	25%
Law Library		608	638	(29)	-5%
CPE Committee	5,279	2,627	3,750	(1,123)	-43%
TOTAL DIRECT EXPENSES:	8,556	5,736	8,263	(2,527)	-44%
INDIRECT EXPENSES:					
Salaries - Salaries	160,919	171,106	176,238	(5,132)	-3%
Salaries - Vacation & Comp Time A	(58)	1,330		1,330	100%
Indirect Allocation In - Salaries		85	612	(528)	-624%
Benefits	55,306	65,754	64,776	978	1%
OTHER INDIRECT EXPENSE	43,409	53,164	50,783	2,381	4%
TOTAL INDIRECT EXPENSES:	259,576	291,439	292,410	(971)	0%
TOTAL ALL EXPENSES:	268,132	297,175	300,672	(3,498)	-1%
NET INCOME (LOSS):	(268,132)	(297,175)	(300,672)	(3,498)	-1%
FTEs		1.69	1.69		

**Washington State Bar Association
FY2022 Budget v2**

CPF-Client Protection Fund

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Donations & Grants	200			-	-100%
Interest - Investments	79,981	1,534	4,500	2,966	193%
CPF Restitution	8,347	9,662	30,000	20,338	210%
CPF Member Assessments	1,030,783	515,540	931,933	416,393	81%
Interest Revenue		6,667		(6,667)	-100%
TOTAL REVENUE	1,119,310	533,402	966,433	433,030	81%
DIRECT EXPENSES:					
Bank Fees	2,410	1,395	2,160	(765)	-55%
AMEX Card Merchant Fees				-	-100%
Credit Card Merchant Fees				-	-100%
Staff Membership Dues		200	200	-	0%
Gifts to injured Clients	379,818	490,880	500,000	(9,120)	-2%
CPF Board	1,154	877	1,500	(623)	-71%
TOTAL DIRECT EXPENSES:	383,382	493,352	503,860	(10,508)	-2%
INDIRECT EXPENSES:					
Salaries	81,269	85,746	88,003	(2,257)	-3%
Benefits	33,483	34,234	35,560	(1,326)	-4%
OTHER INDIRECT EXPENSE	33,021	38,589	36,906	1,683	4%
TOTAL INDIRECT EXPENSES:	147,772	158,569	160,469	(1,900)	-1%
TOTAL ALL EXPENSES:	531,155	651,922	664,329	(12,408)	-2%
NET INCOME (LOSS):	588,155	(118,520)	302,103	420,623	355%
FTEs		1.23	1.23		

**Washington State Bar Association
FY2022 Budget v2**

BN-Bar News

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Royalties	1,268	2,000	2,000	-	0%
BNews Display Advertising	325,488	300,000	450,000	150,000	50%
BNews Subscript/Single Issues	165	200	200	0	0%
BNews Classified Advertising	16,414	7,500	5,000	(2,500)	-33%
BNews Gen Announcements	10,088	7,500	14,000	6,500	87%
BNews Prof Announcements	20,766	20,000	22,500	2,500	13%
Job Target Advertising	186,954	120,000	150,000	30,000	25%
TOTAL REVENUE	561,142	457,200	643,700	186,500	41%
DIRECT EXPENSES:					
Bad Debt Expense	(2,950)	500	250	250	50%
Postage	90,565	95,000	100,000	(5,000)	-5%
Printing & Copying	255,098	250,000	230,000	20,000	8%
Staff Training & Conferences			350	(350)	-100%
Staff Membership Dues		615	135	480	78%
Subscriptions			185	(185)	-100%
Supplies	18			-	-100%
Digital/Online Development	7,050	11,000	1,500	9,500	86%
Graphics/Artwork	-	250	200	50	20%
Outside Sales Expense	98,481	90,000	98,000	(8,000)	-9%
Editorial Advis Committee Exp	526	500	500	-	0%
TOTAL DIRECT EXPENSES:	448,787	447,864	431,120	16,744	4%
INDIRECT EXPENSES:					
Salaries - Salaries	140,971	200,914	202,648	(1,734)	-1%
Staff Replacement Temps	36,930			-	-100%
Salaries - Vacation & Comp Time Accrual:	(64)	1,702		1,702	100%
Indirect Allocation In - Salaries		141	998	(857)	-607%
Benefits	58,334	61,402	60,734	667	1%
OTHER INDIRECT EXPENSE	59,363	88,860	82,814	6,047	7%
TOTAL INDIRECT EXPENSES:	295,535	353,019	347,194	5,825	2%
TOTAL ALL EXPENSES:	744,322	800,883	778,314	22,569	3%
NET INCOME (LOSS):	(183,180)	(343,683)	(134,614)	209,069	61%
FTEs		2.83	2.76		

**Washington State Bar Association
FY2022 Budget v2**

COMM-Communication Strategies

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
WSBA Logo Merchandise Sales	674	-	-	-	100%
APEX Dinner	24,345	-	-	-	100%
50 Year Member Tribute Lunch	300	-	-	-	100%
TOTAL REVENUE	25,318	-	-	-	-100%
DIRECT EXPENSES:					
Equipment, Hardware & Software	384			-	100%
Staff Travel/Parking	4,637	4,123	3,888	235	6%
Staff Training & Conferences			5,000	(5,000)	-100%
Staff Membership Dues	1,195	1,169	972	197	17%
Subscriptions	7,156	2,751	3,416	(665)	-24%
Digital/Online Development	406	533	614	(81)	-15%
Telephone	295	559	1,056	(498)	-89%
Conference Calls	36	201	151	50	25%
Miscellaneous	-	3,333	-	3,333	100%
APEX Award Expenses	66,301	25,000	25,000	-	0%
50 Year Member Tribute Lunch	8,610	15,000	11,200	3,800	25%
Communications Outreach	11,938	18,632	15,000	3,632	19%
Bar Outreach	-		16,000	16,000	100%
TOTAL DIRECT EXPENSES:	100,958	71,302	82,297	(10,996)	-15%
INDIRECT EXPENSES:					
Salaries - Salaries	309,411	257,786	368,680	(110,895)	-43%
Unanticipated Temps	321			-	-100%
Staff Replacement Temps	108			-	-100%
Salaries - Vacation & Comp Time Ac	(112)	2,195		2,195	100%
Indirect Allocation In - Salaries		190	1,870	(1,680)	-884%
Benefits	114,431	82,285	130,653	(48,368)	-59%
OTHER INDIRECT EXPENSE	121,694	119,420	155,126	(35,706)	-30%
TOTAL INDIRECT EXPENSES:	545,852	461,876	656,329	(194,453)	-42%
TOTAL ALL EXPENSES:	646,811	533,177	738,626	(205,449)	-39%
NET INCOME (LOSS):	(621,492)	(533,177)	(738,626)	(205,449)	-39%
FTEs		3.80	5.17		

**Washington State Bar Association
FY2022 Budget v2**

COMM FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries		149,477	153,960	(4,483)	-3%
Vacation & Comp Time Accruals		386		386	100%
Indirect Allocation In - Salaries		50	362	(312)	-624%
Benefits		42,790	44,165	(1,375)	-3%
OTHER INDIRECT EXPENSE		31,451	30,005	1,446	5%
TOTAL INDIRECT EXPENSES:		224,154	228,492	(4,338)	-2%
TOTAL ALL EXPENSES:		224,154	228,492	(4,338)	-2%
NET INCOME (LOSS):		(224,154)	(228,492)	(4,338)	-2%
FTEs		1.00	1.00		

**Washington State Bar Association
FY2022 Budget v2**

DESK-Deskbooks

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Shipping & Handling	4,178	2,500	-	(2,500)	-100%
Deskbook Sales	110,780	74,000	82,000	8,000	11%
Section Publication Sales	3,765	10,000	9,000	(1,000)	-10%
Lexis/Nexis Royalties		12,000	31,600	19,600	163%
LOIS Royalties		2,000	-	(2,000)	-100%
Casemaker Royalties	39,121	40,000	45,000	5,000	13%
TOTAL REVENUE	157,844	140,500	167,600	27,100	19%
DIRECT EXPENSES:					
Bad Debt Expense		100	-	100	100%
Records Storage - Off Site	8,045	8,100	-	8,100	100%
Staff Training & Conferences			350	(350)	-100%
Staff Membership Dues	198	220	220	-	0%
Subscriptions		185	-	185	100%
Miscellaneous	-	200	-	200	100%
Cost of Sales - Deskbooks	104,804	48,875	64,000	(15,125)	-31%
Cost of Sales - Section Public	635	2,800	2,000	800	29%
Obsolete Inventory	100,377	35,343	-	35,343	100%
Splits to Sections	1,243	7,500	3,150	4,350	58%
Deskbook Royalties	1,132	500	200	300	60%
Postage & Delivery-Deskbooks	5,728	3,000	-	3,000	100%
Fliers/Catalogs	1,932	2,507	-	2,507	100%
Postage - Fliers/Catalogs	747	937	-	937	100%
Complimentary Book Program	3,025	-	-	-	-100%
Online Legal Research		1,672	1,895	(223)	-13%
TOTAL DIRECT EXPENSES:	227,867	111,939	71,815	40,124	36%
INDIRECT EXPENSES:					
Salaries - Salaries	118,936	126,603	127,415	(812)	-1%
Salaries - Vacation & Comp Time A	(42)	1,065		1,065	100%
Indirect Allocation In - Salaries		76	542	(467)	-614%
Benefits	46,814	44,636	43,125	1,511	3%
OTHER INDIRECT EXPENSE	54,169	47,810	45,007	2,803	6%
TOTAL INDIRECT EXPENSES:	219,876	220,190	216,090	4,100	2%
TOTAL ALL EXPENSES:	447,743	332,129	287,905	44,224	13%
NET INCOME (LOSS):	(289,899)	(191,629)	(120,305)	71,324	37%
FTEs		1.52	1.50		

**Washington State Bar Association
FY2022 Budget v2**

LEG-Legislative

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	2,034	400	4,700	(4,300)	-1075%
Staff Training & Conferences			2,000	(2,000)	-100%
Staff Membership Dues	130	-	450	(450)	-100%
Subscriptions	1,982	1,982	2,000	(18)	-1%
Jud Recommend Committee			4,500	(4,500)	-100%
Rent - Olympia Office	1,353	-	2,500	(2,500)	-100%
Contract Lobbyist	5,000	26,000	10,000	16,000	62%
Lobbyist Contact Costs	-		1,000	(1,000)	-100%
Legislative Committee	2,441	260	2,500	(2,240)	-862%
BOG Legislative Committee	-	125	300	(175)	-140%
TOTAL DIRECT EXPENSES:	12,940	28,767	29,950	(1,183)	-4%
INDIRECT EXPENSES:					
Salaries	80,469	65,565	141,148	(75,583)	-115%
Vacation & Comp Time Accrual	(29)	600		600	100%
Indirect Allocation In - Salaries		43	615	(571)	-1317%
Benefits	28,880	26,705	56,082	(29,377)	-110%
OTHER INDIRECT EXPENSE	28,939	28,353	51,008	(22,656)	-80%
TOTAL INDIRECT EXPENSES:	138,260	121,266	248,853	(127,587)	-105%
TOTAL ALL EXPENSES:	151,200	150,033	278,803	(128,771)	-86%
NET INCOME (LOSS):	(151,200)	(150,033)	(278,803)	(128,771)	-86%
FTEs		1.00	1.70		

**Washington State Bar Association
FY2022 Budget v2**

OUTENG-Outreach and Engagement

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	40	700		700	100%
Staff Membership Dues	-	1,152		1,152	100%
ABA Delegates	4,883	5,600		5,600	100%
Section/Committee Chair Mtgs	497	200		200	100%
Jud Recommend Committee	2,330	3,500		3,500	100%
BOG Elections	4,900	-	-	-	-100%
Bar Outreach	11,860	22,302		22,302	100%
TOTAL DIRECT EXPENSES:	24,509	33,454	-	33,454	100%
INDIRECT EXPENSES:					
Salaries - Salaries	224,464	145,257		145,257	100%
Salaries - Vacation & Comp Time Ac	(81)	1,276		1,276	100%
Indirect Allocation In - Salaries		93	-	93	100%
Benefits	76,775	51,627	-	51,627	100%
OTHER INDIRECT EXPENSE	71,977	59,683	-	59,683	100%
TOTAL INDIRECT EXPENSES:	373,135	257,936	-	257,936	100%
TOTAL ALL EXPENSES:	397,645	291,390	-	291,390	100%
NET INCOME (LOSS):	(397,645)	(291,390)	-	291,390	100%
FTEs		2.00			

**Washington State Bar Association
FY2022 Budget v2**

PUB-Publication and Design Services

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Equipment, Hardware & Software		200		200	100%
Subscriptions	80	333	200	133	40%
Supplies		100	-	100	100%
Image Library	4,200	4,436	4,100	336	8%
TOTAL DIRECT EXPENSES:	4,280	5,069	4,300	769	15%
INDIRECT EXPENSES:					
Salaries - Salaries	78,401	54,285	57,822	(3,537)	-7%
Staff Replacement Temps	6,412			-	-100%
Salaries - Vacation & Comp Time Accru	(29)	460		460	100%
Indirect Allocation In - Salaries		43	322	(278)	-641%
Benefits	29,702	18,811	20,185	(1,373)	-7%
OTHER INDIRECT EXPENSE	32,278	27,301	26,704	596	2%
TOTAL INDIRECT EXPENSES:	146,765	100,900	105,033	(4,132)	-4%
TOTAL ALL EXPENSES:	151,045	105,969	109,333	(3,363)	-3%
NET INCOME (LOSS):	(151,045)	(105,969)	(109,333)	(3,363)	-3%
FTEs		0.87	0.89		

**Washington State Bar Association
FY2022 Budget v2**

ATJ-Access to Justice

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Conferences & Institutes	7,500			-	100%
TOTAL REVENUE	7,500			-	-100%
DIRECT EXPENSES:					
Staff Travel/Parking	3,893	-	2,700	(2,700)	-100%
Staff Training & Conferences			2,875	(2,875)	-100%
Staff Membership Dues	100	-	120	(120)	-100%
ATJ Board Retreat	1,260	2,000	2,000	-	0%
Leadership Training	803	2,000	2,000	-	0%
ATJ Board Expense	15,814	18,000	24,000	(6,000)	-33%
Public Defense	2,908	4,400	6,000	(1,600)	-36%
Conference/Institute Expense	13,715	26,804		26,804	100%
Reception/Forum Expense	3,283	-	9,500	(9,500)	-100%
TOTAL DIRECT EXPENSES:	41,777	53,204	49,195	4,009	8%
INDIRECT EXPENSES:					
Salaries - Salaries	162,580	117,044	88,237	28,807	25%
Salaries - Vacation & Comp Time	(58)	971		971	100%
Indirect Allocation In - Salaries		80	470	(390)	-488%
Benefits	56,488	44,212	35,442	8,771	20%
OTHER INDIRECT EXPENSE	55,281	50,225	39,006	11,219	22%
TOTAL INDIRECT EXPENSES:	274,292	212,533	163,155	49,378	23%
TOTAL ALL EXPENSES:	316,068	265,737	212,350	53,387	20%
NET INCOME (LOSS):	(308,568)	(265,737)	(212,350)	53,387	20%
FTEs		1.60	1.30		

**Washington State Bar Association
FY2022 Budget v2**

DIV-Diversity

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Donations & Grants	137,500	125,000	135,000	10,000	8%
Work Study Grants	6,274	10,374	10,374	-	0%
TOTAL REVENUE	143,774	135,374	145,374	10,000	7%
DIRECT EXPENSES:					
Staff Travel/Parking	5,629	-	4,000	(4,000)	-100%
Staff Training & Conferences			5,400	(5,400)	-100%
Staff Membership Dues	150	290	640	(350)	-121%
Surveys			50,000	(50,000)	-100%
Committee for Diversity	5,864	4,900	6,000	(1,100)	-22%
Diversity Events & Projects	7,177	17,250	18,000	(750)	-4%
Internal Diversity Outreach	70	-	-	-	-100%
TOTAL DIRECT EXPENSES:	18,890	22,440	84,040	(61,600)	-275%
INDIRECT EXPENSES:					
Salaries - Salaries	318,261	133,425	166,575	(33,149)	-25%
Salaries - Budgeted Temporary Employees	9,668	13,000		13,000	100%
Salaries - Staff Replacement Temps	-	2,801		2,801	100%
Salaries - Vacation & Comp Time Accruals	(115)	1,481		1,481	100%
Indirect Allocation In - Salaries		106	868	(762)	-722%
Benefits	110,789	59,610	56,467	3,142	5%
OTHER INDIRECT EXPENSE	106,853	68,326	72,012	(3,685)	-5%
TOTAL INDIRECT EXPENSES:	545,456	278,750	295,922	(17,172)	-6%
TOTAL ALL EXPENSES:	564,346	301,190	379,962	(78,772)	-26%
NET INCOME (LOSS):	(420,572)	(165,816)	(234,588)	(68,772)	-41%
FTEs		2.36	2.40		

**Washington State Bar Association
FY2022 Budget v2**

PSP-Public Service Programs

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Donations & Grants	137,500	103,000	130,000	27,000	26%
PSP Product Sales	2,004	-		-	-100%
TOTAL REVENUE	139,504	103,000	130,000	27,000	26%
DIRECT EXPENSES:					
Donations/Sponsorships/Grants	216,940	232,193	250,280	(18,087)	8%
Staff Travel/Parking	1,045	-	2,700	(2,700)	-100%
Staff Training & Conferences			1,200	(1,200)	-100%
Pro Bono& Legal Aid Committee	1,726	2,000	2,000	-	0%
Day of Service	18,956	-	-	-	-100%
Pro Bono CertificateS		3,800	2,000	1,800	47%
TOTAL DIRECT EXPENSES:	238,666	237,993	258,180	(20,187)	-8%
INDIRECT EXPENSES:					
Salaries - Salaries	70,935	74,057	76,782	(2,725)	-4%
Salaries - Staff Replacement Temps	-	1,615		1,615	100%
Salaries - Vacation & Comp Time Accruals	(30)	620		620	100%
Indirect Allocation In - Salaries		52	470	(419)	-812%
Benefits	28,646	27,845	34,856	(7,012)	-25%
OTHER INDIRECT EXPENSE	27,084	31,792	39,006	(7,215)	-23%
TOTAL INDIRECT EXPENSES:	126,636	135,981	151,115	(15,134)	-11%
TOTAL ALL EXPENSES:	365,302	373,974	409,295	(35,321)	-9%
NET INCOME (LOSS):	(225,798)	(270,974)	(279,295)	(8,321)	-3%
FTEs		1.10	1.30		

**Washington State Bar Association
FY2022 Budget v2**

EJD FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries - Salaries			142,324	(142,324)	-100%
Benefits			41,398	(41,398)	-100%
OTHER INDIRECT EXPENSE		-	2,055	(2,055)	-100%
TOTAL INDIRECT EXPENSES:		-	185,776	(185,776)	-100%
TOTAL ALL EXPENSES:		-	185,776	(185,776)	-100%
NET INCOME (LOSS):		-	(185,776)	(185,776)	-100%
FTEs			1.01		

**Washington State Bar Association
FY2022 Budget v2**

ADV FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training			6,400	6,400	100%
TOTAL DIRECT EXPENSES:			6,400	(6,400)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries		160,692	223,365	(62,673)	-39%
Salaries - Vacation & Comp Time Accruals		844		844	100%
Indirect Allocation In - Salaries		57	685	(628)	-1093%
Benefits		41,728	71,324	(29,595)	-71%
OTHER INDIRECT EXPENSE		36,175	56,859	(20,685)	-57%
TOTAL INDIRECT EXPENSES:		239,496	352,234	(112,737)	-47%
TOTAL ALL EXPENSES:		239,496	358,634	(119,137)	-50%
NET INCOME (LOSS):		(239,496)	(358,634)	(119,137)	-50%
FTEs		1.15	1.90		

**Washington State Bar Association
FY2022 Budget v2**

CLEP-CLE-Products

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Royalties	-			-	-100%
Shipping & Handling	538	741		(741)	-100%
Deskbook Sales	-			-	-100%
Coursebook Sales	10,819	4,000	10,000	6,000	150%
Audio Tape Sales	-			-	-100%
MP3 Sales	197,605	125,718	204,997	79,279	63%
Digital Video Sales	712,831	426,672	819,988	393,316	92%
Section Publication Sales	-			-	-100%
LOIS Royalties	-			-	-100%
Casemaker Royalties	-			-	-100%
TOTAL REVENUE	921,793	557,131	1,034,985	477,854	86%

DIRECT EXPENSES:

Bad Debt Expense	(399)			-	
AMEX Card Merchant Fees	-			-	100%
Credit Card Merchant Fees	-			-	100%
Records Storage - Off Site	-			-	-100%
Staff Travel/Parking	(0)			-	-100%
Staff Training & Conferences			300	300	100%
Staff Membership Dues	335	973	573	400	41%
Transcription Services		1,500	-	1,500	100%
Miscellaneous	-			-	-100%
Disability AccommodationS			1,000	(1,000)	-100%
Cost of Sales - Deskbooks	-			-	-100%
Cost of Sales - Coursebooks	1,479	1,069	1,500	(431)	-40%
Cost of Sales - Section Public	-			-	-100%
A/V Develp Costs (Recording)	1,967	1,333	2,000	(667)	-50%
CLE-Equip-Depreciation	6,846	3,188	1,308	1,880	59%
Obsolete Inventory	-			-	-100%
Splits to Sections	-			-	-100%
Deskbook Royalties	-			-	-100%
Recorded Seminar Royalties	-			-	-100%
Online Expenses	-			-	-100%
Online Product Hosting Expenses	46,005	46,559	50,000	(3,441)	-7%
Postage & Delivery-Deskbooks	-			-	-100%
Postage & Delivry-Coursebooks	448	405		405	100%
Fliers/Catalogs	-			-	-100%
Postage - Fliers/Catalogs	-			-	-100%
Complimentary Book Program	-			-	-100%
Postage - Fliers/Catalogs	3,744			-	-100%
TOTAL DIRECT EXPENSES:	60,425	55,027	56,681	(1,654)	-3%

INDIRECT EXPENSES:

Salaries - Salaries	104,890	93,476	87,593	5,882	6%
Budgeted Temporary Employees	-			-	-100%
Salaries - Vacation & Comp Time A	(35)	798		798	100%
Indirect Allocation In - Salaries		72	469	(397)	-548%
Benefits	38,354	37,298	36,768	530	1%
OTHER INDIRECT EXPENSE	43,038	45,501	38,946	6,555	14%
TOTAL INDIRECT EXPENSES:	186,247	177,146	163,778	13,368	8%

TOTAL ALL EXPENSES:	246,672	232,173	220,459	11,715	5%
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NET INCOME (LOSS):	675,121	324,958	814,527	489,569	151%
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FTEs 1.45 1.30

**Washington State Bar Association
FY2022 Budget v2**

CLES-CLE-Seminars

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Seminar Registrations	850,383	650,398	850,000	199,602	31%
Seminar Revenue-Other	28,300	5,000	20,000	15,000	300%
Conference Center Rental	-			-	-100%
TOTAL REVENUE	878,683	655,398	870,000	214,602	33%

DIRECT EXPENSES:

Bad Debt Expense	(75)	433		433	100%
AMEX Card Merchant Fees	-			-	-100%
Credit Card Merchant Fees	-			-	-100%
Staff Travel/Parking	15,899	10,073	15,000	(4,927)	-49%
Staff Training & Conferences			700	(700)	-100%
Staff Membership Dues	672	1,332	765	567	43%
Supplies	1,040	667		667	100%
Surveys			300	(300)	-100%
Conference Calls	20	33		33	100%
Disability AccommodationS			1,000	(1,000)	-100%
Online Expenses	-			-	-100%
Seminar Online Delivery Expenses	-			-	-100%
Coursebook Production	1,357	500		500	100%
Postage - Fliers/Catalogs	7,848	1,500	8,000	(6,500)	-433%
Postage - Misc/Delivery	652	-		-	-100%
Accreditation Fees	1,812	2,772	3,000	(228)	-8%
Advertising	-			-	-100%
Seminar Brochures	19,993	-	20,000	(20,000)	-100%
Facilities	213,689	64,700	196,200	(131,500)	-203%
CLE Conf Center-Rent	-			-	-100%
CLE Conf Center-Catering	-			-	-100%
CLE CONF Center-Other	-			-	-100%
Speakers & Program Develop	47,519	6,026	50,000	(43,974)	-730%
Splits to Sections	3,784	115,000	110,000	5,000	4%
Splits to Co-Sponsors	-			-	-100%
Honoraria	-	6,700	1,500	5,200	78%
CLE Seminar Committee	144	100	250	(150)	-150%
CLES-Equip-Depreciation	-			-	-100%
CLES - Loss/Gain on Assets	-			-	-100%
Conference Center Depreciation	-			-	-100%
Seminar Expense - Sections	72,500	-	-	-	
TOTAL DIRECT EXPENSES:	##### ###	209,837	406,715	(196,878)	-94%

INDIRECT EXPENSES:

Salaries - Salaries	527,537	452,570	420,518	32,052	7%
Budgeted Temporary Employees	-			-	-100%
Unanticipated Temps	6,104			-	-100%
Staff Replacement Temps	10,682			-	-100%
Employee Placement Fees	498			-	-100%
Salaries - Vacation & Comp Time Accruals	(201)	4,051		4,051	100%
Indirect Allocation In - Salaries		315	2,105	(1,790)	-568%
Benefits	196,938	173,323	167,240	6,082	4%
OTHER INDIRECT EXPENSE	213,335	205,393	175,929	29,464	14%
TOTAL INDIRECT EXPENSES:	##### ###	835,652	765,792	69,860	8%

TOTAL ALL EXPENSES:	1,341,746	1,045,489	1,172,507	(127,018)	-12%
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NET INCOME (LOSS):	(463,063)	(390,091)	(302,507)	87,584	22%
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FTEs

6.52

5.82

**Washington State Bar Association
FY2022 Budget v2**

MWP-Member Wellness Program

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Diversions	10,892	9,000	7,000	(2,000)	-22%
Seminar Registrations	1,372			-	-100%
LAP Groups Revenue	455			-	100%
TOTAL REVENUE	12,719	9,000	7,000	(2,000)	-22%
DIRECT EXPENSES:					
Publications Production	256			-	-100%
Staff Membership Dues	226	225	500	275	-122%
WSBA Connects	-		9,000	9,000	100%
Prof Liab Insurance	825	850	1,500	650	-76%
TOTAL DIRECT EXPENSES:	1,307	1,075	11,000	(9,925)	-923%
INDIRECT EXPENSES:					
Salaries - Salaries	82,417	70,190	121,556	(51,366)	-73%
Staff Replacement Temps	1,828			-	-100%
Salaries - Vacation & Comp Time Accruals	(30)	447		447	100%
Indirect Allocation In - Salaries		43	533	(490)	-1137%
Benefits	32,528	31,862	54,393	(22,532)	-71%
OTHER INDIRECT EXPENSE	23,745	24,459	44,457	(19,999)	-82%
TOTAL INDIRECT EXPENSES:	140,488	127,000	220,940	(93,939)	-74%
TOTAL ALL EXPENSES:	141,795	128,075	231,940	(103,864)	-81%
NET INCOME (LOSS):	(129,076)	(119,075)	(224,940)	(105,864)	-89%
FTEs		1.50	1.48		

**Washington State Bar Association
FY2022 Budget v2**

PMA-Practice Management Assistance

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Royalties			38,450	38,450	100%
TOTAL REVENUE			38,450	38,450	100%
DIRECT EXPENSES:					
Staff Membership Dues			250	250	100%
Subscriptions			250	250	100%
Casemaker/FastCase			137,000	137,000	100%
TOTAL DIRECT EXPENSES:			137,500	(137,500)	-100%
INDIRECT EXPENSES:					
TOTAL ALL EXPENSES:		-	137,500	(137,500)	-100%
NET INCOME (LOSS):		-	(99,050)	(99,050)	-100%

**Washington State Bar Association
FY2022 Budget v2**

MBEN-Membership Benefits

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Sponsorships	5,500	3,000	-	(3,000)	-100%
MP3 Sales	4,410	3,333	-	(3,333)	-100%
Digital Video Sales	10,339	6,667	-	(6,667)	-100%
TOTAL REVENUE	20,249	13,000	-	(13,000)	-100%
DIRECT EXPENSES:					
Transcription Services		1,500	-	1,500	100%
Conference Calls	270	500	-	500	100%
Speakers & Program Develop	532	1,000	-	1,000	100%
WSBA Connects	31,040	46,560	-	46,560	100%
Casemaker/FastCase	129,363	136,436	-	136,436	100%
TOTAL DIRECT EXPENSES:	161,206	185,996	-	185,996	100%
INDIRECT EXPENSES:					
Salaries - Salaries	50,259	79,647	-	79,647	100%
Salaries - Vacation & Comp Time	(20)	663	-	663	100%
Indirect Allocation In - Salaries		59	-	59	100%
Benefits	19,463	24,064	-	24,064	100%
OTHER INDIRECT EXPENSE	19,293	36,999	-	36,999	100%
TOTAL INDIRECT EXPENSES:	88,995	141,432	-	141,432	100%
TOTAL ALL EXPENSES:	250,200	327,428	-	327,428	100%
NET INCOME (LOSS):	(229,951)	(314,428)	-	314,428	100%
FTEs		1.31	-		

Washington State Bar Association
FY2022 Budget v2

MSE-Member Services and Engagement

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Royalties	47,875	49,250	10,800	(38,450)	-78%
NMP Product Sales	88,428	18,000	-	(18,000)	-100%
Sponsorships	725	-	-	-	-100%
Seminar Registrations	16,134	-	-	-	-100%
Trial Advocacy Program	14,955	-	-	-	100%
TOTAL REVENUE	168,117	67,250	10,800	(56,450)	-84%
DIRECT EXPENSES:					
YLL Section Program	843	1,500	1,500	-	0%
CLE Comps	250	1,000	-	1,000	100%
Staff Travel/Parking	1,777	1,000	1,000	-	0%
Staff Training & Conferences			400	(400)	-100%
Staff Membership Dues	109	490	850	(360)	-73%
Subscriptions	847	250	-	250	100%
Transcription Services		1,500	-	1,500	100%
Surveys			300	(300)	-100%
Conference Calls	132	100	-	100	100%
Library Materials/Resources	4,980	2,000	6,000	(4,000)	-200%
Speakers & Program Development	2,189	-	-	-	-100%
New Lawyer Outreach Events	1,845	1,500	1,500	-	0%
New Lawyers Committee	6,181	8,000	7,500	500	6%
Open Sections Night	3,000			-	-100%
Rural Placement Program	9			-	-100%
Small Town & Rural Committee			2,000	(2,000)	-100%
Trial Advocacy Expenses	2,347	900	3,500	(2,600)	-289%
Reception/Forum Expense	3,778	667	3,000	(2,333)	-350%
Scholarships/Donations/Grant	2,081	5,000	5,000	-	0%
TOTAL DIRECT EXPENSES:	30,367	23,907	32,550	(8,643)	-36%
INDIRECT EXPENSES:					
Salaries - Salaries	276,658	247,530	236,393	11,136	4%
Salaries - Vacation & Comp Time Accrued	(107)	2,441		2,441	100%
Indirect Allocation In - Salaries		190	1,250	(1,060)	-558%
Benefits	105,490	90,502	81,130	9,372	10%
OTHER INDIRECT EXPENSE	104,998	122,207	103,697	18,510	15%
TOTAL INDIRECT EXPENSES:	487,039	462,869	422,471	40,398	9%
TOTAL ALL EXPENSES:	517,406	486,776	455,021	31,755	7%
NET INCOME (LOSS):	(349,289)	(419,526)	(444,221)	(24,695)	-6%
FTEs		4.43	3.46		

**Washington State Bar Association
FY2022 Budget v2**

MINI-Mini CLE

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries - Salaries			63,063	(63,063)	-100%
Indirect Allocation In - Salaries		-	329	(329)	-100%
Benefits		-	23,789	(23,789)	-100%
OTHER INDIRECT EXPENSE		-	27,305	(27,305)	-100%
TOTAL INDIRECT EXPENSES:		-	114,485	(114,485)	-100%
TOTAL ALL EXPENSES:		-	114,485	(114,485)	-100%
NET INCOME (LOSS):		-	(114,485)	(114,485)	-100%
FTEs			0.91		

**Washington State Bar Association
FY2022 Budget v2**

NME-New Member Education

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
NMP Product Sales			80,000	80,000	100%
Seminar Registrations			16,500	16,500	100%
Trial Advocacy Program			15,000	15,000	100%
TOTAL REVENUE			111,500	111,500	100%
DIRECT EXPENSES:					
Speakers & Program Development			2,000	(2,000)	-100%
Trial Advocacy Expenses			3,500	(3,500)	-100%
TOTAL DIRECT EXPENSES:			5,500	(5,500)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries			53,363	(53,363)	-100%
Indirect Allocation In - Salaries		-	282	(282)	-100%
Benefits		-	19,641	(19,641)	-100%
OTHER INDIRECT EXPENSE		-	23,404	(23,404)	-100%
TOTAL INDIRECT EXPENSES:		-	96,690	(96,690)	-100%
TOTAL ALL EXPENSES:		-	102,190	(102,190)	-100%
NET INCOME (LOSS):		-	9,310	9,310	100%
FTEs			0.78		

**Washington State Bar Association
FY2022 Budget v2**

LLB-Legal Lunchbox

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Sponsorships			8,000	8,000	100%
MP3 Sales			4,620	4,620	100%
Digital Video Sales			9,380	9,380	100%
TOTAL REVENUE			22,000	22,000	100%
DIRECT EXPENSES:					
Conference Calls			200	(200)	-100%
Speakers & Program Develop			1,500	(1,500)	-100%
TOTAL DIRECT EXPENSES:			1,700	(1,700)	-100%
INDIRECT EXPENSES:					
Salaries		-	28,342	(28,342)	-100%
Benefits		-	10,925	(10,925)	-100%
OTHER INDIRECT EXPENSE		-	12,782	(12,782)	-100%
TOTAL INDIRECT EXPENSES:		-	52,049	(52,049)	-100%
TOTAL ALL EXPENSES:		-	53,749	(53,749)	-100%
NET INCOME (LOSS):		-	(31,749)	(31,749)	-100%
FTEs			0.43		

**Washington State Bar Association
FY2022 Budget v2**

SECT-Sections Administration

		FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Reimbursements From Sections	294,638	272,000	286,875	14,875	5%
TOTAL REVENUE	294,638	272,000	286,875	14,875	5%
DIRECT EXPENSES:					
Staff Travel/Parking	2,119	500	1,000	(500)	-100%
Staff Training & Conferences			200	(200)	-100%
Staff Membership Dues	-	125	250	(125)	-100%
Subscriptions	372	410	350	60	15%
Conference Calls	290	100	-	100	100%
Miscellaneous	-	300	-	300	100%
Section/Committee Chair Mtgs	590	250	1,000	(750)	-300%
Dues Statements	5,585	5,935	5,935	-	0%
TOTAL DIRECT EXPENSES:	8,957	7,620	8,735	(1,115)	-15%
INDIRECT EXPENSES:					
Salaries - Salaries	269,968	155,708	148,568	7,139	5%
Budgeted Temporary Employees	12,763			-	-100%
Unanticipated Temps	12,717			-	-100%
Staff Replacement Temps	2,790			-	-100%
Salaries - Vacation & Comp Time Accruals	(105)	1,389		1,389	100%
Indirect Allocation In - Salaries		128	933	(805)	-627%
Benefits	107,156	53,672	61,702	(8,030)	-15%
OTHER INDIRECT EXPENSE	112,047	81,049	77,413	3,636	4%
TOTAL INDIRECT EXPENSES:	517,337	291,946	288,616	3,330	1%
TOTAL ALL EXPENSES:	526,293	299,566	297,351	2,214	1%
NET INCOME (LOSS):	(231,656)	(27,566)	(10,476)	17,089	-62%
FTEs		2.68	2.58		

**Washington State Bar Association
FY2022 Budget v2**

DISC-Discipline

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Copy Fees		60		(60)	-100%
Audit Revenue	1,851	1,277	1,877	600	47%
Recovery of Discipline Costs	72,284	80,000	85,000	5,000	6%
Discipline History Summary	15,952	15,000	15,000	-	0%
Practice Monitor Fees			4,000	4,000	100%
TOTAL REVENUE	90,087	96,337	105,877	9,540	10%
DIRECT EXPENSES:					
Depreciation	7,650			-	
Publications Production	405	250	250	-	0%
Staff Travel/Parking	31,920	20,587	28,000	(7,413)	-36%
Staff Training & Conferences			48,340	(48,340)	-100%
Staff Membership Dues	2,985	5,080	5,145	(65)	-1%
Telephone	2,401	2,200	2,550	(350)	-16%
Conference Calls	13		-	-	-100%
Court Reporters	30,222	27,500	31,250	(3,750)	-14%
Outside Counsel Expenses	37	3,000	2,000	1,000	33%
Litigation Expenses	20,707	17,500	26,250	(8,750)	-50%
Disability Expenses	5,475	7,500	9,000	(1,500)	-20%
Online Legal Research	62,015	53,288	55,201	(1,913)	-4%
Law Library	9,484	12,000	3,606	8,394	70%
Translation Services	248	750	900	(150)	-20%
Practice Monitor Expenses			4,000	4,000	100%
TOTAL DIRECT EXPENSES:	173,562	149,655	216,492	(66,837)	-45%
INDIRECT EXPENSES:					
Salaries - Salaries	3,429,464	3,498,330	3,619,644	(121,314)	-3%
Salaries - Budgeted Temporary Empl	19,528	41,067	95,040	(53,973)	-131%
Salaries - Staff Replacement Temps	1,986	3,672		3,672	100%
Salaries - Vacation & Comp Time Acc	(1,274)	26,288		26,288	100%
Indirect Allocation In - Salaries		1,769	13,278	(11,510)	-651%
Benefits	1,136,518	1,057,652	1,174,863	(117,211)	-11%
OTHER INDIRECT EXPENSE	971,694	1,129,195	1,101,739	27,457	2%
TOTAL INDIRECT EXPENSES:	5,557,915	5,757,972	6,004,563	(246,591)	-4%
TOTAL ALL EXPENSES:	5,731,477	5,907,627	6,221,055	(313,428)	-5%
NET INCOME (LOSS):	(5,641,390)	(5,811,290)	(6,115,178)	(303,888)	-5%
FTEs		37.00	36.75		

**Washington State Bar Association
FY2022 Budget v2**

ADMISS-Admissions

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Exam Soft Revenue	32,760	-	-	-	-100%
Bar Exam Fees	1,172,375	1,014,931	1,200,000	185,069	18%
Bar Exam Late Fees	54,300	44,390	42,000	(2,390)	-5%
House Counsel Application Fees	33,160	38,766	40,000	1,234	3%
Rule 9/Legal intern Fees	-	11,192	12,000	808	7%
LLLT Exam Late Fee	150	-	-	-	-100%
LLLT Exam Fees	2,910	-	-	-	-100%
Foreign Law Consultant Fees	-	1,860	620	(1,240)	-67%
Special Admissions	5,265	4,157	7,020	2,863	69%
LLLT Waiver Fees	600	-	-	-	100%
LPO Examination Fees	27,000	-	-	-	100%
LPO Exam Late Fee	3,600	-	-	-	100%
TOTAL REVENUE	1,332,120	1,115,296	1,301,640	186,344	17%
DIRECT EXPENSES:					
Postage	5,060	1,219	1,800	(581)	-48%
Printing & Copying	159	-	-	-	-100%
Staff Travel/Parking	16,934	2,500	14,000	(11,500)	-460%
Staff Training & Conferences	-	-	15,000	(15,000)	-100%
Staff Membership Dues	300	800	1,600	(800)	-100%
Supplies	1,703	1,607	1,000	607	38%
Facility, Parking, Food	88,428	20,000	95,000	(75,000)	-375%
Examiner Fees	26,000	26,000	36,000	(10,000)	-38%
UBE Examinations	108,674	121,000	126,900	(5,900)	-5%
Board of Bar Examiners	30,327	-	23,000	(23,000)	-100%
Bar Exam Proctors	30,127	(133)	27,000	(27,133)	20454%
Character & Fitness Board Exp	15,700	1,000	5,700	(4,700)	-470%
Disability Accommodations	18,943	9,491	20,000	(10,509)	-111%
Character & Fitness Investi	-	306	1,000	(694)	-227%
Law School Visits	730	750	1,450	(700)	-93%
ILG Exam Fees	-	50,000	-	50,000	100%
Depreciation-Software	-	16,950	19,524	(2,574)	-15%
Exam Writing	28,350	-	-	-	-100%
Speakers & Program Develop	336	-	-	-	-100%
Court Reporters	13,121	13,711	15,000	(1,289)	-9%
Online Legal Research	-	3,345	3,790	(445)	-13%
Law Library	-	150	158	(8)	-5%
TOTAL DIRECT EXPENSES:	384,892	268,696	407,921	(139,226)	-52%
INDIRECT EXPENSES:					
Salaries - Salaries	502,557	459,360	512,307	(52,947)	-12%
Salaries - Vacation & Comp Time Accruals	(179)	4,089	-	4,089	100%
Indirect Allocation In - Salaries	-	330	2,513	(2,183)	-661%
Benefits	180,567	172,719	196,464	(23,745)	-14%
OTHER INDIRECT EXPENSE	166,216	206,855	208,535	(1,680)	-1%
TOTAL INDIRECT EXPENSES:	849,161	843,354	919,819	(76,465)	-9%
TOTAL ALL EXPENSES:	1,234,053	1,112,049	1,327,740	(215,691)	-19%
NET INCOME (LOSS):	98,067	3,246	(26,100)	(29,346)	904%

FTEs

6.65

6.95

**Washington State Bar Association
FY2022 Budget v2**

CLERK-Law Clerk Program

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Law Clerk Fees	164,603	209,637	220,000	10,363	5%
Law Clerk Application Fees	3,800	4,031	2,500	(1,531)	-38%
TOTAL REVENUE	168,403	213,668	222,500	8,832	4%
DIRECT EXPENSES:					
Staff Travel/Parking	33	300	-	300	100%
Subscriptions	250	250	250	-	0%
Character & Fitness Investi		100	100	-	0%
Law Clerk Board	4,364	624	7,000	(6,376)	-1023%
Law Clerk Outreach	142	100	1,000	(900)	-900%
TOTAL DIRECT EXPENSES:	4,789	1,374	8,350	(6,976)	-508%
INDIRECT EXPENSES:					
Salaries - Salaries	80,343	59,899	63,210	(3,312)	-6%
Staff Replacement Temps	144			-	-100%
Salaries - Vacation & Comp Time	(30)	421		421	100%
Indirect Allocation In - Salaries		44	335	(290)	-655%
Benefits	29,548	20,663	22,376	(1,713)	-8%
OTHER INDIRECT EXPENSE	28,939	27,837	27,755	82	0%
TOTAL INDIRECT EXPENSES:	138,945	108,864	113,676	(4,812)	-4%
TOTAL ALL EXPENSES:	143,734	110,238	122,026	(11,788)	-11%
NET INCOME (LOSS):	24,669	103,430	100,474	(2,956)	-3%
FTEs		0.90	0.93		

**Washington State Bar Association
FY2022 Budget v2**

LICMR-Licensing & Membership Records

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Status Certificate Fees	19,053	26,115	26,300	185	1%
Rule 9/Legal intern Fees	13,500			-	-100%
Investigation Fees	28,600	22,399	22,400	1	0%
Pro Hac Vice	332,071	299,074	325,000	25,926	9%
Member Contact Information	11,358	4,211	4,200	(11)	0%
Photo Bar Card Sales	408	286	280	(6)	-2%
TOTAL REVENUE	404,990	352,086	378,180	26,094	7%
DIRECT EXPENSES:					
Depreciation	13,806	1,151	384	767	67%
Postage	17,535	19,913	17,000	2,913	15%
Licensing Forms	2,441	2,845	1,900	945	33%
TOTAL DIRECT EXPENSES:	33,782	23,909	19,284	4,625	19%
INDIRECT EXPENSES:					
Salaries - Salaries	385,126	336,071	347,825	(11,754)	-3%
Salaries - Budgeted Temporary Empl	10,260	7,684	11,640	(3,956)	-51%
Salaries - Vacation & Comp Time Acc	(138)	2,833		2,833	100%
Indirect Allocation In - Salaries		190	1,383	(1,193)	-629%
Benefits	127,859	125,888	124,838	1,050	1%
OTHER INDIRECT EXPENSE	114,644	119,345	114,769	4,576	4%
TOTAL INDIRECT EXPENSES:	637,752	592,010	600,455	(8,445)	-1%
TOTAL ALL EXPENSES:	671,534	615,919	619,739	(3,819)	-1%
NET INCOME (LOSS):	(266,544)	(263,834)	(241,559)	22,275	8%
FTEs		3.80	3.83		

**Washington State Bar Association
FY2022 Budget v2**

LLLT-Limited License Legal Technician

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Seminar Registrations	25,508	2,319	-	(2,319)	-100%
LLLT Exam Late Fee	-	1,350	600	(750)	-56%
LLLT License Fees	-	9,985	14,449	4,464	45%
LLLT Exam Fees	-	14,300	13,500	(800)	-6%
Investigation Fees	-	100	-	(100)	-100%
LLLT Late License Fees	-	-	1,412	1,412	100%
TOTAL REVENUE	25,508	28,054	29,961	1,907	7%
DIRECT EXPENSES:					
Staff Travel/Parking	431	-	-	-	-100%
LLLT Board	14,649	2,450	6,000	(3,550)	-145%
LLLT Outreach	2,652	-	-	-	-100%
Exam Writing	-	5,375	9,000	(3,625)	-67%
LLLT Education	13,047	-	-	-	-100%
TOTAL DIRECT EXPENSES:	30,779	7,825	15,000	(7,175)	-92%
INDIRECT EXPENSES:					
Salaries - Salaries	121,848	70,940	35,622	35,318	50%
Staff Replacement Temps	192	-	-	-	-100%
Salaries - Vacation & Comp Time	(49)	534	-	534	100%
Indirect Allocation In - Salaries	-	43	172	(128)	-296%
Benefits	45,068	27,070	14,199	12,871	48%
OTHER INDIRECT EXPENSE	40,812	28,009	14,252	13,756	49%
TOTAL INDIRECT EXPENSES:	207,871	126,595	64,245	62,350	49%
TOTAL ALL EXPENSES:	238,650	134,420	79,245	55,176	41%
NET INCOME (LOSS):	(213,142)	(106,367)	(49,284)	57,083	54%
FTEs		0.95	0.48		

**Washington State Bar Association
FY2022 Budget v2**

LPO-Limited Practice Officers

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Investigation Fees		1,000	551	(449)	-45%
LPO Examination Fees	-	20,500	24,000	3,500	17%
LPO Exam Late Fee	-	3,200	4,000	800	25%
LPO License Fees	-	172,435	169,209	(3,226)	-2%
LPO Late License Fees	-	3,635	5,100	1,465	40%
LPO License Fees - ReinStates	-		1,000	1,000	100%
TOTAL REVENUE	-	200,770	203,860	3,091	2%
DIRECT EXPENSES:					
Printing & Copying	-	-	200	(200)	100%
Facility, Parking, Food		-	9,000	(9,000)	100%
Exam Writing		9,750	8,400	1,350	14%
Online Legal Research		1,672	1,895	(223)	-13%
Law Library		3,663	3,840	(177)	-5%
LPO Board Expenses	3,049	4	3,000	(2,996)	-68237%
LPO Outreach		-	5,000	(5,000)	100%
TOTAL DIRECT EXPENSES:	3,049	15,089	31,335	(16,245)	-108%
INDIRECT EXPENSES:					
Salaries - Salaries	94,435	42,421	49,584	(7,163)	-17%
Staff Replacement Temps	144			-	-100%
Salaries - Vacation & Comp Tir	(35)	249		249	100%
Indirect Allocation In - Salaries		35	262	(227)	-654%
Benefits	33,285	16,426	20,116	(3,689)	-22%
OTHER INDIRECT EXPENSE	30,794	19,789	21,754	(1,965)	-10%
TOTAL INDIRECT EXPENSES:	158,623	78,920	91,715	(12,795)	-16%
TOTAL ALL EXPENSES:	161,672	94,010	123,050	(29,040)	-31%
NET INCOME (LOSS):	(161,672)	106,760	80,811	(25,949)	-24%
FTEs		0.75	0.73		

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MCLE-Mandatory Continuing Legal Education

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
Accredited Program Fees	621,845	497,600	515,000	17,400	3%
Form 1 Late Fee	201,438	190,200	220,000	29,800	16%
Member Late Fees	194,625	2,700	300,000	297,300	11011%
Annual Accredited Sponsor Fees	43,000	41,750	39,250	(2,500)	-6%
Attendance Fees	10	-	-	-	-100%
Attendance Late Fees	92,270	94,000	95,000	1,000	1%
COMITY Certificates - Request	13,869	13,000	13,500	500	4%
COMITY Certificates - Submit	19,575	-	27,000	27,000	100%
TOTAL REVENUE	1,186,632	839,250	1,209,750	370,500	44%
DIRECT EXPENSES:					
Staff Travel/Parking	-	50	50	-	0%
Staff Training & Conferences		1,170	5,550	(4,380)	-374%
Staff Membership Dues	500	500	500	-	0%
Online Legal Research		1,672	1,895	(223)	-13%
Law Library		150	158	(8)	-5%
MCLE Board Expenses	1,213	650	3,250	(2,600)	-400%
Depreciation-Software	249,935	143,045	24,263	118,782	83%
TOTAL DIRECT EXPENSES:	251,648	147,237	35,666	111,571	76%
INDIRECT EXPENSES:					
Salaries - Salaries	311,803	267,501	306,340	(38,839)	-15%
Salaries - Budgeted Temporary Employees	66,167	-	85,031	(85,031)	-100%
Staff Replacement Temps	(2,470)			-	-100%
Salaries - Vacation & Comp Time Accruals	(114)	2,034		2,034	100%
Indirect Allocation In - Salaries		227	1,763	(1,536)	-678%
Benefits	119,648	106,179	124,053	(17,874)	-17%
OTHER INDIRECT EXPENSE	129,114	135,803	146,274	(10,472)	-8%
TOTAL INDIRECT EXPENSES:	624,148	511,743	663,461	(151,719)	-30%
TOTAL ALL EXPENSES:	875,796	658,980	699,127	(40,147)	-6%
NET INCOME (LOSS):	310,836	180,271	510,623	330,353	183%
FTEs		4.80	4.88		

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RSD FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Conferences & Training			9,000	9,000	100%
TOTAL DIRECT EXPENSES:			9,000	(9,000)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries		243,061	308,993	(65,932)	-27%
Salaries - Vacation & Comp Time Accruals		2,830		2,830	100%
Indirect Allocation In - Salaries		116	985	(870)	-751%
Benefits		83,964	101,755	(17,791)	-21%
OTHER INDIRECT EXPENSE		75,679	81,764	(6,085)	-8%
TOTAL INDIRECT EXPENSES:		405,650	493,498	(87,847)	-22%
TOTAL ALL EXPENSES:		405,650	502,498	(96,847)	-24%
NET INCOME (LOSS):		(405,650)	(502,498)	(96,847)	-24%
FTEs		2.40	2.73		

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Section Operations

	FY19 Actuals	FY21 Reforecast	FY22 Budget v2	FY22 Budget vs FY21 Reforecast F/(U)	
REVENUE:					
Interest - Investments	26,693	1,470	1,320	(150)	-10%
Publications Revenue	3,832	6,000	4,000	(2,000)	-33%
Scholarship Revenue	-	-	-	-	-100%
Sponsorships	-	-	-	-	-100%
Annual or Other Meeting Rev	1,515	4,200	4,200	-	0%
Receptions Revenue	-	250	-	(250)	-100%
Conferences & Institutes	6,297	5,000	5,000	-	0%
Seminar Registrations	-	-	-	-	-100%
Mini-CLE Revenue	33,779	31,050	25,370	(5,680)	-18%
Seminar Revenue-Other	-	-	-	-	-100%
Seminar Splits w/CLE	5,284	81,064	140,094	59,030	73%
Seminar Splits w/Others	23,693	17,300	6,500	(10,800)	-62%
Section Dues Revenue	447,289	439,445	432,525	(6,920)	-2%
					-100%
TOTAL REVENUE	548,382	585,779	619,009	(33,230)	6%
DIRECT EXPENSES:					
Postage	-	-	-	-	100%
Direct Expenses of Section Activities	-	584,594	570,089	(14,505)	2%
Reimbursement to WSBA for Indirect Expenses	294,638	280,574	275,525	(5,049)	2%
Section Miscellaneous	-	-	-	-	-
Elections	-	-	-	-	-
					-100%
TOTAL DIRECT EXPENSES:	587,501	865,168	845,614	19,554	-2%
					-100%
NET INCOME (LOSS):	(39,119)	(279,389)	(226,605)	(52,784)	-19%