BUDGET
FY 2026

June 3, 2025

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Utah State Bar
FY26 Final Budget - Summary by Department
Based on Actual Results through 03/31/2025

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	2025 Proj. vs 2026 Budg.	2025 Proj. vs 2026 Budg.
Revenue							
02 - Admissions	*527,394*	*550,275*	*657,715*	*645,152*	*638,565*	*(6,587)*	*-1.02%*
24 - Licensed Paralegal Practit	*2,955*	*2,430*	*2,908*	*8,325*	*8,325*	*-*	*0.00%*
Admissions	530,349	552,705	660,623	653,478	646,891	(6,587)	-1.01%
NLTP	52,885	56,289	80,866	74,576	74,576	-	0.00%
OPC	44,829	31,399	30,615	44,384	45,272	888	2.00%
Legal Services Innovation	-	-	7,750	1,500	1,500	-	0.00%
CLE	555,781	763,328	767,563	725,839	723,034	(2,805)	-0.39%
Summer Convention	198,025	171,058	56,087	52,240	53,085	845	1.62%
Fall Forum	87,905	46,875	93,925	132,070	140,000	7,930	6.00%
Spring Convention	68,680	115,495	127,735	165,698	167,000	1,302	0.79%
13 - Bar Journal	*218,076*	*204,929*	*218,980*	*262,630*	*267,728*	*5,097*	*1.94%*
15 - Member Benefits	*7,898*	*10,029*	*8,851*	*2,649*	*-*	*(2,649)*	*-100.00%*
16 - Section Support	*84,399*	*85,974*	*87,661*	*66,535*	*113,584*	*47,049*	*70.71%*
20 - Legislative	*-*	*-*	*-*	*-*	*-*	*-*	*0.00%*
22 - Public Education	*-*	*-*	*1,000*	*2,250*	*3,000*	*750*	*33.33%*
22 - Public Education:Licensed Lawyer	*-*	*-*	*-*	*-*	*-*		*0.00%*
23 - Young Lawyers Division	*343*	*(34)*	*4,993*	*(21)*	*-*	*21*	*-100.00%*
Member Services*	310,716	300,898	321,484	334,044	384,312	50,268	15.05%
14 - Committees	*3,823*	*2,091*	*1,635*	*1,035*	*1,055*	*20*	*1.92%*
17 - Consumer Assistance	*-*	*-*	*-*	*-*	*-*	*-*	*0.00%*
18 - Access to Justice	*12,119*	*5,771*	*9,425*	*17,754*	*16,254*	*(1,500)*	*-8.45%*
19 - Tuesday Night Bar	*-*	*-*	*-*	*-*	*-*	*-*	*0.00%*
Public Services**	15,942	7,862	11,059	18,789	17,309	(1,480)	-7.88%
01 - Licensing	*4,766,133*	*4,803,145*	*4,908,345*	*4,986,272*	*5,084,674*	*98,402*	*1.97%*
04 - Bar Management	*7,727*	*246,238*	*429,342*	*392,690*	*358,500*	*(34,190)*	*-8.71%*
07 - General Counsel	*-*	*-*	*-*	*-*	*-*	*-*	*0.00%*
07 - Ethics and Discipline	*-*	*-*	*2,571*	*-*	*-*	*-*	*0.00%*
08 - Computer/MIS/Internet	*-*	*-*	*-*	*-*	*-*	*-*	*0.00%*
21 - Commission/Sp Projects	*-*	*(425)*	*-*	*24,200*	*-*	*(24,200)*	*-100.00%*
Bar Operations***	4,773,860	5,048,959	5,340,258	5,403,162	5,443,174	40,012	0.74%
Facilities	85,753	147,417	159,945	188,918	184,299	(4,620)	-2.45%
Total Revenue	6,724,726	7,242,286	7,657,910	7,794,697	7,880,449	85,752	1.10%
Expenses							
02 - Admissions	*430,656*	*504,433*	*601,554*	*637,958*	*551,668*	(86,290)	-13.53%
24 - Licensed Paralegal Practit	*100,354*	*77,721*	*61,878*	*64,346*	*75,385*	11,040	17.16%
Admissions	531,010	582,154	663,432	702,303	627,053	(75,250)	-10.71%
NLTP	63,475	60,495	79,129	76,264	71,640	(4,624)	-6.06%
OPC	1,474,475	1,589,587	1,615,471	1,699,704	1,818,899	119,194	7.01%
Legal Services Innovation	-	-	170,102	220,968	221,998	1,029	0.47%
CLE	576,964	791,760	734,003	684,731	644,152	(40,579)	-5.93%
Summer Convention	188,760	270,256	23,524	40,013	5,519	(34,494)	-86.21%
Fall Forum	31,068	80,587	75,711	119,881	124,919	5,038	4.20%
Spring Convention	29,185	116,584	114,654	123,672	126,870	3,198	2.59%
13 - Bar Journal	*212,907*	*232,631*	*246,023*	*270,904*	*279,573*	*8,669*	*3.20%*
15 - Member Benefits	*141,098*	*276,699*	*418,720*	*371,604*	*303,170*	*(68,434)*	*-18.42%*
16 - Section Support	*36,873*	*53,495*	*56,312*	*76,896*	*113,584*	*36,688*	*47.71%*
20 - Legislative	*63,395*	*80,354*	*67,175*	*106,765*	*127,040*	*20,275*	*18.99%*
22 - Public Education	*158,122*	*141,628*	*128,064*	*118,636*	*130,972*	*12,336*	*10.40%*
22 - Public Education:Licensed Lawyer	*-*	*350*	*9,431*	*6,864*	*6,778*		*-1.25%*
23 - Young Lawyers Division	*38,897*	*31,396*	*55,611*	*69,706*	*60,000*	*(9,706)*	*-13.92%*
Member Services*	651,291	816,554	981,337	1,021,374	1,021,118	(257)	-0.03%
14 - Committees	*168,502*	*208,710*	*226,427*	*171,369*	*163,373*	*(7,995)*	*-4.67%*
17 - Consumer Assistance	*129,850*	*127,189*	*77,918*	*77,024*	*78,674*	*1,650*	*2.14%*
18 - Access to Justice	*264,573*	*316,055*	*380,963*	*334,709*	*354,375*	*19,667*	*5.88%*
19 - Tuesday Night Bar	*256*	*-*	*-*	*-*	*-*	*-*	*0.00%*
Public Services**	563,181	651,955	685,307	583,102	596,423	13,321	2.28%
01 - Licensing	*112,249*	*224,035*	*275,898*	*339,073*	*372,247*	*33,174*	*9.78%*
04 - Bar Management	*743,983*	*752,839*	*857,267*	*875,688*	*942,412*	*66,724*	*7.62%*
07 - General Counsel	*311,992*	*391,779*	*360,796*	*358,087*	*340,304*	*(17,784)*	*-4.97%*
07 - Ethics and Discipline	*176,599*	*225,222*	*231,733*	*264,655*	*270,952*	*6,297*	*2.38%*
08 - Computer/MIS/Internet	*321,845*	*324,701*	*403,300*	*373,259*	*351,285*	*(21,973)*	*-5.89%*
21 - Commission/Sp Projects	*533,268*	*280,989*	*182,346*	*216,639*	*169,737*	*(46,902)*	*-21.65%*
Bar Operations***	2,199,935	2,199,565	2,311,340	2,427,401	2,446,937	19,536	0.80%
Facilities	361,758	377,318	457,757	476,324	503,097	26,773	5.62%
Total Expenses	6,671,101	7,536,814	7,911,769	8,175,738	8,208,624	32,886	0.40%

Other							
Grant Income	27,178	140,739	257,173	68,140	10,000	(58,140)	-85.32%
Gain (Loss) on Disposal of Assets	(7,373)	(209)	(403)	(231)	-	231	-100.00%
Net Profit (Loss)	**73,430**	**(153,998)**	**2,910**	**(313,132)**	**(318,175)**	**(5,042)**	**102%**
Depreciation	144,675	138,117	156,112	169,678	179,859	10,181	6.00%
Cash increase (decrease) from operations	218,104	(15,881)	159,022	(143,454)	(138,316)	5,138	-3.58%
Changes in operating assets/liabilities	243,466	(45,627)	(303,440)			-	0.00%
Capital expenditures	(105,318)	(267,176)	(190,604)		(94,200)	(94,200)	0.00%
Net change in cash	356,252	(328,684)	(335,022)	(143,454)	(232,516)	$ (89,062)	62.08%

* Member Services is comprised of Bar Journal, Member Benefits, Section Support, Legislative, Public Education and Young Lawyers Division.

** Public Services is comprised of Committees, Consumer Assistance, Access to Justice, and Tuesday Night Bar.

*** Bar Operations is comprised of Licensing, Bar Management, Ethics & Discpline Committee, General Counsel, IT, and Commission/Sp Projects.

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Revenue							
4001 · Admissions - Student Exam Fees	142,175	142,400	194,175	193,915	197,793	3,878	2.0%
4002 · Admissions - Attorney Exam Fees	67,025	58,925	65,225	47,444	48,393	949	2.0%
4003 · Admissions - Retake Fees	32,200	27,175	24,275	29,476	30,066	590	2.0%
4004 · Admissions - Laptop Fees	79,855	65,530	96,458	90,349	92,144	1,795	2.0%
4005 · Admissions - Application Forms	1,150	6,000	14,325	7,500	7,620	120	1.6%
4006 · Transfer App Fees	64,650	52,250	90,100	91,084	92,905	1,822	2.0%
4008 · Attorney - Motion	85,850	145,775	128,375	145,732	148,647	2,915	2.0%
4009 · House Counsel	23,800	29,750	22,100	17,341	17,688	347	2.0%
4010 · Section/Local Bar Support fees	102,447	103,174	107,281	82,423	129,790	47,367	57.5%
4011 · Admissions LPP	2,250	2,200	2,300	1,448	1,448	-	0.0%
4020 · NLTP Fees	53,850	52,950	79,950	74,576	74,576	-	0.0%
4021 · Lic Fees > 3 Years	3,833,555	3,871,325	3,930,105	4,005,548	4,085,659	80,111	2.0%
4022 · Lic Fees < 3 Years	207,115	206,155	230,425	255,674	260,788	5,113	2.0%
4023 · Lic Fees - House Counsel	52,165	55,930	62,310	65,893	67,211	1,318	2.0%
4024 · Lic Fees LPP	4,850	4,250	6,160	6,275	6,275	-	0.0%
4025 · Pro Hac Vice Fees	213,875	213,275	231,050	220,421	224,829	4,408	2.0%
4026 · Lic Fees - Inactive/FS	118,115	119,845	120,095	121,106	123,528	2,422	2.0%
4027 · Lic Fees - Inactive/NS	223,080	224,020	221,760	221,151	225,574	4,423	2.0%
4030 · Certs of Good Standing	19,040	19,920	21,140	21,940	22,379	439	2.0%
4039 · Room Rental-All parties	38,809	56,078	50,100	58,650	58,650	-	0.0%
4042 · Food & Beverage Rev-All Parties	27,554	67,071	82,183	87,196	82,523	(4,673)	-5.4%
4043 · Setup & A/V charges-All parties	945	4,236	1,161	1,072	1,126	54	5.0%
4051 · Meeting - Registration	292,683	254,844	196,362	241,040	255,790	14,750	6.1%
4052 · Meeting - Sponsor Revenue	27,325	88,650	94,014	113,595	92,614	(20,980)	-18.5%
4053 · Meeting - Vendor Revenue	20,350	21,850	24,525	37,460	40,000	2,540	6.8%
4055 · Meeting - Sp Ev Registration	13,235	2,700	1,650	4,858	4,000	(858)	-17.7%
4060 · E-Filing Revenue	5,741	14,992	17,061	8,432	8,000	(432)	-5.1%
4061 · Advertising Revenue	214,672	204,086	211,853	257,103	262,950	5,847	2.3%
4062 · Subscriptions	60	30	-	-	-	-	0.0%
4063 · Modest Means revenue	11,425	9,050	8,725	8,754	8,754	-	0.0%
4071 · Mem Benefits - Lexis	1,303	1,380	947	634	-	(634)	-100.0%
4072 · Royalty Inc - Bar J, MBNA, LM,M	9,822	9,602	16,031	9,793	7,778	(2,015)	-20.6%
4081 · CLE - Registrations	274,458	454,804	563,637	606,181	618,305	12,124	2.0%
4082 · CLE - Video Library Sales	205,831	144,469	91,575	60,000	45,000	(15,000)	-25.0%
4090 · Tenant Rent	18,446	20,032	26,500	42,000	42,000	-	0.0%
4093 · Law Day Revenue	(48)	1,500	-	-	-	-	0.0%
4095 · Miscellaneous Income	25,967	10,335	32,379	50,675	39,843	(10,832)	-21.4%
4096 · Late Fees	101,850	87,800	90,400	77,502	58,500	(19,002)	-24.5%
4104 · In Kind Rev-Facilities & Other	-	-	-	1,100	-	(1,100)	-100.0%
4151 · ILM Realized Gains / Losses	44,533	224,734	400,275	383,000	350,000	(33,000)	-8.6%
4152 · ILM Interest Income	(11,363)	(13,709)	(3,879)	-	-	-	0.0%
4153 · ILM Unrealized Gains / Losses	(32,788)	15,712	11,057	-	-	-	0.0%
4155 · General Interest Income	346	1,730	2,079	-	-	-	0.0%
4200 · Seminar Profit/Loss	106,521	159,462	91,666	46,355	47,303	949	2.0%
Total Revenue	6,724,726	7,242,286	7,657,910	7,794,697	7,880,449	85,752	1.1%
Expenses							
Program Services							
5001 · Meeting Facility-external only	53,442	108,549	79,103	104,884	101,957	(2,926)	-2.8%
5002 · Meeting facility-internal only	19,091	24,064	26,086	28,813	28,990	177	0.6%
5013 · ExamSoft	32,816	17,623	29,929	21,858	22,295	437	2.0%
5014 · Questions	62,502	73,983	65,836	75,255	78,215	2,960	3.9%
5015 · Investigations	1,650	929	983	450	900	450	100.0%
5016 · Credit Checks	2,597	2,464	3,670	4,171	4,254	83	2.0%
5017 · Medical Exam	480	640	1,120	1,219	1,260	41	3.4%
5025 · Temp Labor/Proctors	340	3,522	8,002	5,446	5,446	-	0.0%
5030 · Speaker Fees & Expenses	29,359	71,562	22,772	25,930	20,976	(4,954)	-19.1%
5031 · Speaker Reimb. - Receipt Req'd	-	-	22,178	21,251	20,370	(881)	-4.1%
5035 · Awards	13,475	13,588	10,818	23,254	24,426	1,172	5.0%
5037 · Grants/ contributions - general	368,200	41,500	39,650	14,341	15,300	959	6.7%
5040 · Witness & Hearing Expense	410	2,178	641	1,474	1,129	(346)	-23.5%
5041 · Process Serving	706	645	894	441	463	22	5.0%
5042 · Operations Audit	-	26,150	-	-	-	-	0.0%
5045 · Bar Anniversary	-	-	-	125	10,000	9,875	7874.5%
5046 · Court Reporting	1,455	30	3,593	4,244	4,370	126	3.0%
5047 · Casemaker	51,453	50,876	53,722	53,098	-	(53,098)	-100.0%
5048 · Licensee Case Research Tools	-	-	-	-	53,170	53,170	0.0%
5055 · Legislative Expense	60,000	62,134	63,708	99,750	120,000	20,250	20.3%
5060 · Program Special Activities	5,481	1,207	(2,086)	39,888	226	(39,662)	-99.4%
5061 · LRE - Bar Support	64,182	60,000	60,000	70,000	70,000	-	0.0%
5062 · Law Day	11,866	14,206	447	1,000	1,000	-	0.0%

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5063 · Special Event Expense	34,072	66,070	21,727	7,563	5,654	(1,910)	-25.2%
5064 · MCLE Fees Paid	62,283	58,595	62,638	39,733	45,998	6,265	15.8%
5070 · Equipment Rental	7,258	13,313	45,052	78,869	37,882	(40,987)	-52.0%
5075 · Food & Bev-external costs only	237,560	574,970	433,083	427,807	433,402	5,595	1.3%
5076 · Food & beverage - internal only	18,068	38,764	52,901	52,567	54,759	2,192	4.2%
5079 · Soft Drinks	4,299	6,038	8,111	5,764	6,052	288	5.0%
5084 · In Kind Exp-Facilities & other	-	-	-	4	-	(4)	-100.0%
5085 · Misc. Program Expense	5,707	5,426	4,465	7	-	(7)	-100.0%
5090 · Commission Expense	36,049	39,800	35,095	49,183	51,990	2,807	5.7%
5095 · Wills for Heroes	1,432	1,352	2,082	11	-	(11)	-100.0%
5099 · Blomquist Hale	89,644	177,681	364,998	-	-	-	0.0%
5100 · Wellness Benefits	-	-	-	318,506	250,000	(68,506)	-21.5%
5702 · Travel - Lodging	30,649	56,413	38,342	22,779	22,130	(649)	-2.8%
5703 · Travel - Transportation/Parking	13,314	37,635	15,779	13,395	10,657	(2,738)	-20.4%
5704 · Travel - Mileage Reimbursement	5,132	12,970	6,647	6,613	7,661	1,048	15.8%
5705 · Travel - Per Diems	3,797	6,551	4,639	4,522	4,253	(268)	-5.9%
5706 · Travel - Meals	-	-	-	226	-	(226)	-100.0%
5707 · Travel - Commission Mtgs	37,305	71,432	29,256	84,492	27,500	(56,992)	-67.5%
5805 · ABA Annual Meeting	225	4,697	4,309	17,147	23,882	6,735	39.3%
5810 · ABA Mid Year Meeting	2,871	3,416	5,877	9,103	17,500	8,397	92.3%
5815 · Commission/Education	12,210	7,700	425	6,375	6,375	-	0.0%
5820 · ABA Annual Delegate	2,608	7,019	-	4,859	6,250	1,391	28.6%
5830 · Western States Bar Conference	20,465	17,154	20,626	14,493	7,575	(6,918)	-47.7%
5840 · President's Expense	18,000	18,000	18,000	18,000	18,000	-	0.0%
5850 · Leadership Academy	8,056	12,440	7,259	11,552	16,000	4,448	38.5%
5855 · Bar Review	8,934	53	-	-	-	-	0.0%
5865 · Retreat	22,281	32,051	41,519	29,054	26,254	(2,800)	-9.6%
5866 · Wellbeing Committee	63,295	149,094	120,269	48,250	33,000	(15,250)	-31.6%
5867 · Bar Membership Survey	7,750	7,750	-	-	-	-	0.0%
5868 · UCLI Support	-	2,000	-	-	-	-	0.0%
5960 · Overhead Allocation - Seminars	-	-	-	733	1,345	612	83.4%
5970 · Event Revenue Sharing - 3rd Pty	78,605	83,770	97,294	77,523	81,399	3,876	5.0%
Total Program Services Expenses	1,611,375	2,088,001	1,931,461	1,946,021	1,780,264	(165,757)	-8.5%
Salaries & Benefits							
5510 · Salaries/Wages	2,978,124	3,143,871	3,472,826	3,664,135	3,735,962	71,827	2.0%
5605 · Payroll Taxes	238,503	245,619	282,113	287,629	285,801	(1,828)	-0.6%
5610 · Health Insurance	274,050	275,028	309,888	330,595	347,233	16,638	5.0%
5620 · Health Ins/Medical Reimb	5,650	8,580	12,170	14,905	16,264	1,359	9.1%
5630 · Dental Insurance	16,286	15,878	16,787	17,382	18,971	1,589	9.1%
5640 · Life & LTD Insurance	20,428	19,450	20,781	21,723	21,091	(632)	-2.9%
5645 · Workman's Comp Insurance	2,102	2,620	3,154	3,184	3,343	159	5.0%
5650 · Retirement Plan Contributions	249,171	266,035	260,825	284,347	352,414	68,067	23.9%
5655 · Retirement Plan Fees & Costs	13,561	13,153	17,316	15,642	15,699	57	0.4%
5660 · Training/Development	7,263	8,198	7,146	6,985	6,570	(415)	-5.9%
66000 · Payroll Expenses	(0)	(1)	21	5	5	5	99.6%
Total Salaries/Benefit Expenses	3,805,138	3,998,432	4,403,026	4,646,533	4,803,353	156,825	3.4%
General & Administrative							
6680 · Commercial Credit Card Rebate	-	-	(4,337)	(3,242)	(3,372)	(130)	4.0%
7015 · Office Equip Repairs	-	-	95	-	-	-	0.0%
7025 · Office Supplies	20,883	16,017	21,783	16,989	16,786	(203)	-1.2%
7033 · Operating Meeting Supplies	2,306	3,480	5,338	4,668	4,855	187	4.0%
7035 · Postage/Mailing, net	56,317	34,690	53,938	66,031	67,356	1,325	2.0%
7040 · Copy/Printing Expense	125,441	139,112	137,747	136,485	142,355	5,871	4.3%
7041 · Copy/Print revenue	(15,754)	(16,455)	(17,789)	(8,998)	(8,998)	-	0.0%
7045 · Internet Service	18,498	21,721	20,215	2,242	2,392	150	6.7%
7050 · Computer Maintenance	105,031	213,287	226,157	226,839	231,566	4,727	2.1%
7055 · Computer Supplies & Small Equip	30,018	19,747	12,389	12,747	8,015	(4,732)	-37.1%
7089 · Membership Database Fees	58,183	90,904	149,410	141,235	138,601	(2,634)	-1.9%
7095 · Fax Equip & Supplies	(140)	-	-	-	-	-	0.0%
7100 · Telephone	56,619	62,627	45,548	33,917	28,616	(5,301)	-15.6%
7105 · Advertising	34,991	22,884	9,627	816	753	(63)	-7.8%
7107 · Production Costs	26,500	4,981	-	-	-	-	0.0%
7110 · Publications/Subscriptions	28,541	25,170	12,729	9,718	10,853	1,135	11.7%
7115 · Public Relations	-	-	-	1,200	-	(1,200)	-100.0%
7120 · Membership/Dues	16,169	16,228	14,828	12,688	13,812	1,124	8.9%
7135 · Bank Service Charges	666	551	658	2,275	2,275	-	0.0%
7136 · ILM Service Charges	20,946	19,990	20,083	19,582	19,582	-	0.0%
7140 · Credit Card Merchant Fees	137,455	181,704	210,819	242,415	247,982	5,566	2.3%
7141 · Credit Card surcharge	(72,009)	(20,286)	(3,944)	(3,731)	(3,805)	(75)	2.0%
7145 · Commission Election Expense	3,013	3,050	-	-	-	-	0.0%

Utah State Bar
FY26 Final Budget - Summary by Account
Based on Actual Results through 03/31/2025

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
	7/1/2021 6/30/2022	7/1/2022 6/30/2023	7/1/2024 6/30/2024	7/1/2024 6/30/2025	7/1/2024 6/30/2026		
7150 · E&O/Off & Dir Insurance	59,129	70,388	74,664	71,103	73,915	2,812	4.0%
7160 · Audit Expense	38,143	41,031	42,586	43,291	45,022	1,732	4.0%
7170 · Lobbying Rebates	335	65	14	53	50	(3)	-5.7%
7175 · O/S Consultants	69,365	25,473	90,679	69,212	73,935	4,723	6.8%
7176 · Bar Litigation	22,599	38,498	8,735	11,746	12,216	470	4.0%
7177 · UPL	5,433	10,434	-	5,563	5,785	223	4.0%
7179 · Payroll Adm Fees	2,957	3,617	8,207	12,076	12,559	483	4.0%
7180 · Administrative Fee Expense	1,751	1,766	1,567	1,045	1,296	251	24.0%
7190 · Lease Interest Expense	144	3,205	2,882	2,864	1,595	(1,269)	-44.3%
7195 · Other Gen & Adm Expense	17,563	17,000	14,594	14,889	16,513	1,624	10.9%
Total General & Administrative Expenses	6,522,673	7,623,376	8,117,685	1,145,720	1,162,512	16,792	1.5%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	18,291	19,835	15,584	24,500	24,754	253	1.0%
Building Overhead							
6015 · Janitorial Expense	28,383	30,794	29,543	33,599	35,615	2,016	6.0%
6020 · Heat	22,427	30,003	32,843	24,381	25,844	1,463	6.0%
6025 · Electricity	43,035	44,563	48,930	55,376	58,698	3,323	6.0%
6030 · Water/Sewer	5,768	7,943	12,757	14,882	15,775	893	6.0%
6035 · Outside Maintenance	20,740	31,979	30,739	18,024	19,105	1,081	6.0%
6040 · Building Repairs	18,651	14,727	17,238	12,122	12,849	727	6.0%
6045 · Bldg Mtnce Contracts	27,400	28,634	24,904	37,101	39,327	2,226	6.0%
6055 · Real Property Taxes	32,744	28,688	24,820	23,602	25,018	1,416	6.0%
6060 · Personal Property Taxes	384	1,136	1,675	1,900	2,014	114	6.0%
6065 · Bldg Insurance/Fees	21,000	23,083	22,915	22,300	23,638	1,338	6.0%
6070 · Building & Improvements Depre	84,222	86,796	97,423	107,071	113,495	6,424	6.0%
6075 · Furniture & Fixtures Depre	1,931	8,855	19,338	21,372	22,655	1,282	6.0%
7065 · Computers, Equip & Sftwre Depr	58,522	42,466	39,351	41,235	43,709	2,474	6.0%
Total Building Overhead Expenses	365,205	379,666	402,476	412,964	437,742	24,778	6.0%
Total Expenses	6,671,101	7,536,814	7,911,769	8,175,738	8,208,624	49,682	0.6%
Other Income/Expense							
4120 · Grant Income	27,178	140,739	257,173	68,140	10,000	(58,140)	-85.3%
4300 · Gain (Loss) - Disposal Of Assets	(7,373)	(209)	(403)	(231)	-	231	
Net Profit (Loss)	**73,430**	**(153,998)**	**2,910**	**(313,132)**	**(318,175)**	**$ (21,839)**	

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
02 - Admissions

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4001 · Admissions - Student Exam Fees	142,175	142,400	194,175	193,915	197,793	3,878	2.00%
4002 · Admissions - Attorney Exam Fees	67,025	58,925	65,225	47,444	48,393	949	2.00%
4003 · Admissions - Retake Fees	32,200	27,175	24,275	29,476	30,066	590	2.00%
4004 · Admissions - Laptop Fees	79,400	65,300	96,400	89,747	91,542	1,795	2.00%
4005 · Admissions - Application Forms	1,150	6,000	6,575	6,000	6,120	120	2.00%
4006 · Transfer App Fees	64,650	52,250	90,100	91,084	92,905	1,822	2.00%
4008 · Attorney - Motion	85,850	145,775	128,375	145,732	148,647	2,915	2.00%
4009 · House Counsel	23,800	29,750	22,100	17,341	17,688	347	2.00%
4095 · Miscellaneous Income	5,885	5,840	6,090	5,411	5,411	-	0.00%
4096 · Late Fees	25,400	17,100	24,400	19,002	-	(19,002)	-100.00%
4200 · Seminar Profit/Loss	(141)	(240)	-	-	-	-	0.00%
Total Revenue	527,394	550,275	657,715	645,152	638,565	(6,587)	-1.02%
Expenses							
Program Services							
5001 · Meeting Facility-external only	7,769	37,568	34,568	17,201	11,875	(5,326)	-30.96%
5002 · Meeting facility-internal only	4,241	3,985	6,145	6,347	6,347	-	0.00%
5013 · ExamSoft	32,816	17,623	29,929	21,858	22,295	437	2.00%
5014 · Questions	36,592	45,441	46,211	59,205	62,165	2,960	5.00%
5015 · Investigations	900	929	905	450	450	-	0.00%
5016 · Credit Checks	2,597	2,464	3,670	4,171	4,254	83	2.00%
5017 · Medical Exam	480	640	1,120	1,200	1,260	60	5.00%
5025 · Temp Labor/Proctors	-	3,522	7,856	5,446	5,446	-	0.00%
5040 · Witness & Hearing Expense	-	2,211	-	-	-	-	0.00%
5046 · Court Reporting	1,440	-	3,593	2,829	2,970	141	5.00%
5064 · MCLE Fees Paid	192	-	-	-	-	-	0.00%
5070 · Equipment Rental	-	7,953	13,905	39,545	4,000	(35,545)	-89.89%
5075 · Food & Bev-external costs only	641	10,488	3,839	4,124	5,000	876	21.25%
5076 · Food & beverage - internal only	2,459	3,452	8,377	9,884	10,378	494	5.00%
5085 · Misc. Program Expense	794	671	-	-	-	-	0.00%
5702 · Travel - Lodging	948	856	797	661	1,000	339	51.40%
5703 · Travel - Transportation/Parking	860	227	938	837	600	(237)	-28.35%
5704 · Travel - Mileage Reimbursement	340	-	-	-	-	-	0.00%
5705 · Travel - Per Diems	308	201	344	152	250	98	64.98%
Total Program Services Expenses	93,377	138,231	162,195	173,908	138,290	(35,618)	-20.48%
Salaries & Benefits							
5510 · Salaries/Wages	202,660	216,396	265,775	275,614	233,563	(42,052)	-15.26%
5605 · Payroll Taxes	16,263	19,094	20,681	21,837	17,868	(3,970)	-18.18%
5610 · Health Insurance	9,308	4,240	16,841	25,120	17,189	(7,931)	-31.57%
5620 · Health Ins/Medical Reimb	26	808	584	-	-	-	0.00%
5630 · Dental Insurance	607	461	989	1,343	1,545	201	14.98%
5640 · Life & LTD Insurance	696	760	967	1,479	1,717	238	16.12%
5650 · Retirement Plan Contributions	15,656	14,701	16,767	23,450	23,356	(94)	-0.40%
5655 · Retirement Plan Fees & Costs	1,081	650	954	1,317	1,331	13	1.00%
5660 · Training/Development	-	2,464	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	246,296	259,573	323,557	350,161	296,568	(53,593)	-15.31%
General & Administrative							
7025 · Office Supplies	884	700	2,842	1,601	1,665	64	4.00%
7035 · Postage/Mailing, net	63	3	2	8	8	-	0.00%
7040 · Copy/Printing Expense	1,860	1,878	2,194	2,528	2,629	101	4.00%
7045 · Internet Service	61	1,113	-	-	-	-	0.00%
7050 · Computer Maintenance	5,932	12,312	11,863	11,685	11,918	234	2.00%
7055 · Computer Supplies & Small Equip	1,846	1,181	899	-	800	800	0.00%
7089 · Membership Database Fees	36,771	42,487	47,094	48,444	49,849	1,405	2.90%
7100 · Telephone	3,969	4,746	3,453	2,657	2,200	(457)	-17.20%
7105 · Advertising	49	98	-	-	-	-	0.00%
7110 · Publications/Subscriptions	88	470	404	-	-	-	0.00%
7120 · Membership/Dues	365	985	752	1,005	1,005	-	0.00%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
02 - Admissions

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
7135 · Bank Service Charges	-	-	4	-	-	-	0.00%
7140 · Credit Card Merchant Fees	12,489	14,292	21,498	22,404	21,711	(693)	-3.09%
7141 · Credit Card surcharge	-	(255)	(3,953)	(3,731)	(3,805)	(75)	2.00%
7150 · E&O/Off & Dir Insurance	4,538	5,319	5,687	4,703	4,891	188	4.00%
7160 · Audit Expense	-	-	-	-	-	-	0.00%
7170 · Lobbying Rebates	-	-	-	-	-	-	0.00%
7175 · O/S Consultants	3,273	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	8	36	36	-	0.00%
Total General & Administrative Expenses	72,189	85,329	92,748	91,340	92,907	1,568	1.72%
Building Overhead							
6015 · Janitorial Expense	1,624	1,891	1,814	1,955	2,073	117	6.00%
6020 · Heat	1,321	1,843	2,017	1,418	1,504	87	6.10%
6025 · Electricity	2,417	2,737	3,005	3,224	3,416	193	5.97%
6030 · Water/Sewer	318	488	783	866	918	53	6.07%
6035 · Outside Maintenance	1,217	1,939	1,912	1,049	1,112	63	6.00%
6040 · Building Repairs	994	904	1,034	705	748	42	6.00%
6045 · Bldg Mtnce Contracts	1,582	1,759	1,529	2,159	2,289	130	6.00%
6065 · Bldg Insurance/Fees	1,067	1,418	1,407	1,298	1,376	78	6.00%
6070 · Building & Improvements Depre	4,808	5,330	5,983	6,231	6,605	374	6.00%
6075 · Furniture & Fixtures Depre	176	544	1,151	1,244	1,318	75	6.00%
7065 · Computers, Equip & Sftwre Depr	3,271	2,448	2,417	2,400	2,544	144	6.00%
Total Building Overhead Expenses	18,795	21,300	23,054	22,549	23,903	1,354	6.01%
Total Expenses	430,656	504,433	601,554	637,958	551,668	(86,290)	-13.53%
Net Profit (Loss)	**96,738**	**45,842**	**56,161**	**7,195**	**86,897**	**$ 79,702**	**1107.76%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
03 - NLTP

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4020 · NLTP Fees	53,850	52,950	79,950	74,576	74,576	-	0.00%
4095 · Miscellaneous Income	396	-	-	-	-	-	0.00%
4200 · Seminar Profit/Loss	(1,361)	3,339	916	-	-	-	0.00%
Total Revenue	52,885	56,289	80,866	74,576	74,576	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	-	-	530	225	-	(225)	-100.00%
5035 · Awards	-	-	-	269	283	13	5.00%
5076 · Food & beverage - internal only	-	-	1,077	499	499	-	0.00%
Total Program Services Expenses	-	-	1,607	993	782	(212)	-21.29%
Salaries & Benefits							
5510 · Salaries/Wages	32,829	32,070	41,509	49,645	41,410	(8,235)	-16.59%
5605 · Payroll Taxes	3,152	2,952	4,445	4,204	3,168	(1,037)	-24.65%
5610 · Health Insurance	-	773	3,700	0	-	(0)	-100.00%
5620 · Health Ins/Medical Reimb	-	-	4	-	-	-	0.00%
5630 · Dental Insurance	-	135	217	196	317	122	62.08%
5640 · Life & LTD Insurance	496	355	210	219	308	89	40.38%
5650 · Retirement Plan Contributions	3,017	1,121	4,371	0	4,141	4,141	1242200%
5655 · Retirement Plan Fees & Costs	68	200	237	154	154	-	0.00%
5660 · Training/Development	-	650	-	547	547	-	0.00%
Total Salaries/Benefit Expenses	39,561	38,254	54,693	54,966	50,046	(4,921)	-8.95%
General & Administrative							
7025 · Office Supplies	172	1	197	316	50	(266)	-84.16%
7035 · Postage/Mailing, net	-	1	1	-	-	-	0.00%
7040 · Copy/Printing Expense	3	84	20	45	47	2	4.00%
7045 · Internet Service	-	94	-	-	-	-	0.00%
7050 · Computer Maintenance	7,475	2,740	1,947	2,222	2,266	44	2.00%
7055 · Computer Supplies & Small Equip	507	-	-	480	-	(480)	-100.00%
7089 · Membership Database Fees	-	11,500	12,619	13,062	13,815	753	5.76%
7095 · Fax Equip & Supplies	-	-	-	-	-	-	0.00%
7100 · Telephone	1,323	1,166	576	356	196	(160)	-44.90%
7105 · Advertising	-	-	33	-	-	-	0.00%
7110 · Publications/Subscriptions	-	153	-	-	-	-	0.00%
7120 · Membership/Dues	935	345	130	-	213	213	0.00%
7140 · Credit Card Merchant Fees	1,513	1,616	2,378	2,219	2,536	317	14.27%
7175 · O/S Consultants	7,978	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	15	16	6	(10)	-62.50%
Total General & Administrative Expenses	19,907	17,701	17,915	18,716	19,129	413	2.21%
Building Overhead							
6015 · Janitorial Expense	346	403	387	138	146	8	6.00%
6020 · Heat	282	393	430	101	106	5	5.13%
6025 · Electricity	515	583	641	227	241	14	6.04%
6030 · Water/Sewer	68	104	167	61	65	4	6.69%
6035 · Outside Maintenance	259	413	408	74	78	4	6.02%
6040 · Building Repairs	212	193	220	50	53	3	5.99%
6045 · Bldg Mtnce Contracts	337	375	326	152	161	9	6.00%
6065 · Bldg Insurance/Fees	227	302	300	91	97	5	5.95%
6070 · Building & Improvements Depre	1,025	1,136	1,275	439	465	26	6.00%
6075 · Furniture & Fixtures Depre	38	116	245	88	93	5	6.03%
7065 · Computers, Equip & Sftwre Depr	697	522	515	169	179	10	5.99%
Total Building Overhead Expenses	4,006	4,540	4,914	1,589	1,684	95	5.98%
Total Expenses	63,475	60,495	79,129	76,264	71,640	(4,624)	-6.06%
Net Profit (Loss)	**(10,590)**	**(4,206)**	**1,737**	**(1,689)**	**2,936**	**$ 4,624**	**-273.85%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
24 - Licensed Paralegal Practit

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4004 · Admissions - Laptop Fees	455	230	58	603	603	603	0.00%
4011 · Admissions LPP	2,250	2,200	2,300	1,448	1,448	(2,377)	0.00%
4024 · Lic Fees LPP	250	-	200	6,275	6,275	6,275	0.00%
4096 · Late Fees	-	-	350	-	-	-	0.00%
Total Revenue	2,955	2,430	2,908	8,325	8,325	4,500	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	575	820	550	1,000	1,000	-	0.00%
5014 · Questions	25,910	28,541	19,625	16,050	16,050	-	0.00%
5076 · Food & beverage - internal only	45	28	42	-	50	50	0.00%
5703 · Travel - Transportation/Parking	57	-	-	-	-	-	0.00%
Total Program Services Expenses	26,588	29,389	20,217	17,050	17,100	50	0.29%
Salaries & Benefits							
5510 · Salaries/Wages	49,665	34,228	23,157	35,055	41,410	6,355	18.13%
5605 · Payroll Taxes	4,174	3,046	2,235	2,839	3,168	329	11.60%
5610 · Health Insurance	4,915	1,603	2,995	-	-	-	0.00%
5620 · Health Ins/Medical Reimb	1	1	-	-	-	-	0.00%
5630 · Dental Insurance	457	211	217	196	294	99	50.43%
5640 · Life & LTD Insurance	555	286	210	219	308	89	40.38%
5650 · Retirement Plan Contributions	4,294	1,303	2,509	-	4,141	4,141	0.00%
5655 · Retirement Plan Fees & Costs	337	200	237	116	-	(116)	-100.00%
5660 · Training/Development	574	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	64,972	40,878	31,559	38,425	49,321	10,897	28.36%
General & Administrative							
7025 · Office Supplies	101	-	-	304	316	12	4.00%
7035 · Postage/Mailing, net	13	-	1	-	-	-	0.00%
7040 · Copy/Printing Expense	475	116	86	-	-	-	0.00%
7045 · Internet Service	-	94	-	-	-	-	0.00%
7050 · Computer Maintenance	1,582	2,111	1,947	1,782	1,817	36	2.00%
7055 · Computer Supplies & Small Equip	203	-	-	480	-	(480)	-100.00%
7089 · Membership Database Fees	-	-	3,369	4,361	4,449	87	2.00%
7100 · Telephone	1,058	1,016	576	356	196	(160)	-44.90%
7105 · Advertising	-	-	33	-	-	-	0.00%
7110 · Publications/Subscriptions	207	153	-	-	-	-	0.00%
7120 · Membership/Dues	580	325	130	-	213	213	0.00%
7140 · Credit Card Merchant Fees	15	5	30	-	283	283	0.00%
7175 · O/S Consultants	1,312	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	-	-	6	6	0.00%
Total General & Administrative Expenses	5,589	3,821	6,171	7,283	7,280	(2)	-0.03%
Building Overhead							
6015 · Janitorial Expense	277	323	309	138	146	8	6.00%
6020 · Heat	225	314	344	100	106	6	6.05%
6025 · Electricity	412	467	512	227	241	14	6.02%
6030 · Water/Sewer	54	83	134	61	65	4	6.01%
6035 · Outside Maintenance	208	331	326	74	78	4	6.02%
6040 · Building Repairs	169	154	176	50	53	3	5.99%
6045 · Bldg Mtnce Contracts	270	300	261	152	161	9	6.00%
6065 · Bldg Insurance/Fees	182	242	240	91	97	5	5.95%
6070 · Building & Improvements Depre	820	909	1,020	439	465	26	6.00%
6075 · Furniture & Fixtures Depre	30	93	196	88	93	5	6.03%
7065 · Computers, Equip & Sftwre Depr	558	417	412	169	179	10	6.00%
Total Building Overhead Expenses	3,205	3,633	3,932	1,589	1,684	95	6.00%
Total Expenses	100,354	77,721	61,878	64,346	75,385	11,040	17.16%
Net Profit (Loss)	**(97,399)**	**(75,291)**	**(58,971)**	**(56,020)**	**(67,060)**	**$ (6,540)**	**11.67%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
01 - Licensing

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4010 · Section/Local Bar Support fees	18,048	17,200	19,620	15,888	16,206	318	2.00%
4021 · Lic Fees > 3 Years	3,833,555	3,871,325	3,930,105	4,005,548	4,085,659	80,111	2.00%
4022 · Lic Fees < 3 Years	207,115	206,155	230,425	255,674	260,788	5,113	2.00%
4023 · Lic Fees - House Counsel	52,165	55,930	62,310	65,893	67,211	1,318	2.00%
4024 · Lic Fees LPP	4,600	4,250	5,960	-	-	-	0.00%
4025 · Pro Hac Vice Fees	213,875	213,275	231,050	220,421	224,829	4,408	2.00%
4026 · Lic Fees - Inactive/FS	118,115	119,845	120,095	121,106	123,528	2,422	2.00%
4027 · Lic Fees - Inactive/NS	223,080	224,020	221,760	221,151	225,574	4,423	2.00%
4030 · Certs of Good Standing	19,040	19,920	21,140	21,940	22,379	439	2.00%
4061 · Advertising Revenue	-	140	-	-	-	-	0.00%
4081 · CLE - Registrations	-	200	-	-	-	-	0.00%
4095 · Miscellaneous Income	90	185	230	150	-	(150)	-100.00%
4096 · Late Fees	76,450	70,700	65,650	58,500	58,500	-	0.00%
Total Revenue	4,766,133	4,803,145	4,908,345	4,986,272	5,084,674	98,402	1.97%
Expenses							
Salaries & Benefits							
5510 · Salaries/Wages	56,200	58,519	73,650	105,158	126,455	21,297	20.25%
5605 · Payroll Taxes	4,485	4,793	6,054	8,485	9,674	1,188	14.01%
5610 · Health Insurance	5,965	6,474	7,582	8,440	9,035	595	7.05%
5620 · Health Ins/Medical Reimb	-	-	11	-	-	-	0.00%
5630 · Dental Insurance	457	461	192	-	-	-	0.00%
5640 · Life & LTD Insurance	531	551	551	550	551	1	0.13%
5650 · Retirement Plan Contributions	5,323	5,754	6,461	8,088	12,645	4,558	56.36%
5655 · Retirement Plan Fees & Costs	405	400	475	444	448	4	1.00%
Total Salaries/Benefit Expenses	73,364	76,952	94,976	131,165	158,809	27,644	21.08%
General & Administrative							
7025 · Office Supplies	794	431	601	285	297	11	4.00%
7035 · Postage/Mailing, net	5,147	6,982	6,707	7,984	8,144	160	2.00%
7040 · Copy/Printing Expense	5,148	6,024	198	5,634	6,000	366	6.49%
7050 · Computer Maintenance	4,881	13,706	4,470	5,890	6,008	118	2.00%
7055 · Computer Supplies & Small Equip	787	815	339	-	-	-	0.00%
7089 · Membership Database Fees	-	-	12,804	8,202	8,367	164	2.00%
7100 · Telephone	1,323	1,582	1,151	1,123	860	(263)	-23.42%
7110 · Publications/Subscriptions	-	153	-	-	-	-	0.00%
7135 · Bank Service Charges	(8)	-	(50)	-	-	-	0.00%
7140 · Credit Card Merchant Fees	83,972	129,053	145,609	168,536	172,879	4,343	2.58%
7141 · Credit Card surcharge	(71,865)	(20,044)	9	-	-	-	0.00%
7175 · O/S Consultants	1,312	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	14	63	84	21	33.33%
Total General & Administrative Expenses	31,490	138,703	171,852	197,718	202,638	4,920	2.49%
Building Overhead							
6015 · Janitorial Expense	639	744	714	884	937	53	6.00%
6020 · Heat	520	725	794	641	680	39	6.03%
6025 · Electricity	951	1,077	1,182	1,457	1,544	87	5.94%
6030 · Water/Sewer	125	192	308	392	415	23	5.91%
6035 · Outside Maintenance	479	763	752	474	502	28	6.00%
6040 · Building Repairs	391	356	407	319	338	19	6.00%
6045 · Bldg Mtnce Contracts	622	692	602	976	1,034	59	6.00%
6065 · Bldg Insurance/Fees	420	558	554	586	622	35	6.02%
6070 · Building & Improvements Depre	1,891	2,097	2,354	2,816	2,985	169	6.00%
6075 · Furniture & Fixtures Depre	69	214	453	562	596	34	6.00%
7065 · Computers, Equip & Sftwre Depr	1,287	963	951	1,084	1,149	65	6.00%
Total Building Overhead Expenses	7,394	8,380	9,070	10,190	10,800	610	5.99%
Total Expenses	112,249	224,035	275,898	339,073	372,247	33,174	9.78%
Net Profit (Loss)	**4,653,884**	**4,579,111**	**4,632,447**	**4,647,198**	**4,712,427**	**$ 65,229**	

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
04 - Bar Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4060 · E-Filing Revenue	5,741	14,992	17,061	8,432	8,000	(432)	-5.12%
4095 · Miscellaneous Income	1,257	2,780	2,750	1,258	500	(758)	-60.26%
4151 · ILM Realized Gains / Losses	44,533	224,734	400,275	383,000	350,000	(33,000)	-8.62%
4152 · ILM Interest Income	(11,363)	(13,709)	(3,879)	-	-	-	0.00%
4153 · ILM Unrealized Gains / Losses	(32,788)	15,712	11,057	-	-	-	0.00%
4155 · General Interest Income	346	1,730	2,079	-	-	-	0.00%
Total Revenue	7,727	246,238	429,342	392,690	358,500	(34,190)	-8.71%
Expenses							
Program Services							
5002 · Meeting facility-internal only	795	2,130	2,725	3,661	3,661	-	0.00%
5025 · Temp Labor/Proctors	250	-	-	-	-	-	0.00%
5035 · Awards	-	65	845	-	-	-	0.00%
5063 · Special Event Expense	592	-	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	1,217	1,657	4,845	2,051	2,051	-	0.00%
5076 · Food & beverage - internal only	1,405	2,554	1,547	945	992	47	5.00%
5079 · Soft Drinks	1,587	2,054	2,395	2,416	2,537	121	5.00%
5702 · Travel - Lodging	-	-	-	328	-	(328)	-100.00%
5703 · Travel - Transportation/Parking	112	-	-	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	-	-	114	-	-	-	0.00%
5805 · ABA Annual Meeting	-	885	1,287	-	-	-	0.00%
5866 · Wellbeing Committee	-	100	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	(27,943)	(29,928)	(15,143)	(10,000)	(10,000)	-	0.00%
5970 · Event Revenue Sharing - 3rd Pty	-	-	-	-	-	-	0.00%
Total Program Services Expenses	(21,984)	(20,483)	(1,385)	(600)	(759)	(160)	26.61%
Salaries & Benefits							
5510 · Salaries/Wages	441,465	450,087	523,282	521,430	552,105	30,674	5.88%
5605 · Payroll Taxes	37,166	33,149	42,114	38,336	42,236	3,900	10.17%
5610 · Health Insurance	44,250	41,629	59,247	63,544	73,339	9,795	15.41%
5620 · Health Ins/Medical Reimb	1	967	(751)	450	1,800	1,350	300.00%
5630 · Dental Insurance	1,720	2,455	3,185	3,563	4,095	533	14.95%
5640 · Life & LTD Insurance	3,374	2,525	2,818	3,215	3,412	197	6.11%
5645 · Workman's Comp Insurance	2,102	2,620	3,154	3,184	3,343	159	5.00%
5650 · Retirement Plan Contributions	47,255	43,421	35,225	40,113	55,210	15,097	37.64%
5655 · Retirement Plan Fees & Costs	2,096	1,599	1,783	2,026	2,047	20	1.00%
5660 · Training/Development	955	40	25	506	-	(506)	-100.00%
66000 · Payroll Expenses	(0)	(1)	21	5	5	-	0.00%
Total Salaries/Benefit Expenses	580,383	578,491	670,103	676,373	737,591	61,219	9.05%
General & Administrative							
6680 · Commercial Credit Card Rebate	-	-	(4,337)	(3,242)	(3,372)	(130)	4.00%
7025 · Office Supplies	9,500	5,878	7,530	5,326	5,539	213	4.00%
7035 · Postage/Mailing, net	909	1,872	(6,315)	152	152	-	0.00%
7040 · Copy/Printing Expense	1,486	6,606	2,455	3,371	3,371	-	0.00%
7050 · Computer Maintenance	9,505	22,582	33,578	32,574	33,226	651	2.00%
7055 · Computer Supplies & Small Equip	5,049	4,347	2,580	527	548	21	4.00%
7089 · Membership Database Fees	-	1,398	5,475	8,253	8,418	165	2.00%
7095 · Fax Equip & Supplies	(140)	-	-	-	-	-	0.00%
7100 · Telephone	6,129	5,992	5,277	3,671	2,593	(1,078)	-29.37%
7105 · Advertising	-	447	280	195	203	8	4.00%
7110 · Publications/Subscriptions	9,307	7,135	79	276	-	(276)	-100.00%
7115 · Public Relations	-	-	-	1,200	-	(1,200)	-100.00%
7120 · Membership/Dues	4,497	1,697	2,809	2,520	2,520	-	0.00%
7135 · Bank Service Charges	674	551	703	2,275	2,275	-	0.00%
7136 · ILM Service Charges	20,946	19,990	20,083	19,582	19,582	-	0.00%
7140 · Credit Card Merchant Fees	8,081	2,015	1,175	3,303	4,000	697	21.09%
7141 · Credit Card surcharge	(144)	-	-	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	11,414	13,919	14,586	13,181	13,709	527	4.00%
7160 · Audit Expense	38,143	41,031	42,586	43,291	45,022	1,732	4.00%

Utah State Bar
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Based on Actual Results through 03/31/2025
04 - Bar Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
7170 · Lobbying Rebates	-	-	7	-	-	-	0.00%
7175 · O/S Consultants	12,281	6,979	4,303	7,149	7,435	286	4.00%
7176 · Bar Litigation	-	4,103	-	-	-	-	0.00%
7179 · Payroll Adm Fees	2,957	3,617	8,207	12,076	12,559	483	4.00%
7180 · Administrative Fee Expense	1,751	1,766	1,386	300	300	-	0.00%
7190 · Lease Interest Expense	144	-	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	10,826	4,814	7,078	10,982	11,421	439	4.00%
Total General & Administrative Expenses	153,313	156,739	149,527	166,962	169,500	2,668	1.52%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	1,704	1,508	1,390	1,749	3,003	1,253	41.74%
Building Overhead							
6015 · Janitorial Expense	2,610	3,038	2,915	2,706	2,868	162	6.00%
6020 · Heat	2,122	2,960	3,240	1,963	2,081	119	6.05%
6025 · Electricity	3,884	4,397	4,828	4,459	4,727	268	6.01%
6030 · Water/Sewer	511	784	1,259	1,199	1,270	72	5.99%
6035 · Outside Maintenance	1,955	3,516	2,672	1,452	1,539	87	6.00%
6040 · Building Repairs	1,596	1,453	2,061	976	1,035	59	6.00%
6045 · Bldg Mtnce Contracts	2,541	2,825	2,457	2,988	3,167	179	6.00%
6065 · Bldg Insurance/Fees	1,714	2,277	2,261	1,796	1,904	108	6.00%
6070 · Building & Improvements Depre	7,693	8,564	9,612	8,623	9,140	517	6.00%
6075 · Furniture & Fixtures Depre	(851)	874	2,443	1,721	1,825	103	6.00%
7065 · Computers, Equip & Sftwre Depr	6,793	5,895	3,883	3,321	3,520	199	6.00%
Total Building Overhead Expenses	30,567	36,583	37,632	31,204	33,077	1,874	6.00%
Total Expenses	743,983	752,839	857,267	875,688	942,412	66,724	7.62%
Other Income/Expense							
4120 · Grant Income	-	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Disposal Of Assets	(7,373)	(209)	-	(231)	-	231	
Net Profit (Loss)	**(743,630)**	**(506,810)**	**(427,925)**	**$ (483,228)**	**$ (583,912)**	**$ (100,684)**	**20.84%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
05 - Property Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4039 · Room Rental-All parties	38,809	56,078	50,100	58,650	58,650	-	0.00%
4042 · Food & Beverage Rev-All Parties	27,554	67,071	82,183	87,196	82,523	(4,673)	-5.36%
4043 · Setup & A/V charges-All parties	945	4,236	1,161	1,072	1,126	54	5.00%
4090 · Tenant Rent	18,446	20,032	26,500	42,000	42,000	-	0.00%
Total Revenue	85,753	147,417	159,945	188,918	184,299	(4,620)	-2.45%
Expenses							
Program Services							
5025 · Temp Labor/Proctors	-	-	147	-	-	-	0.00%
5070 · Equipment Rental	945	1,124	4,273	1,072	1,126	54	5.00%
5075 · Food & Bev-external costs only	23,112	61,299	80,139	76,689	80,523	3,834	5.00%
5076 · Food & beverage - internal only	1,906	-	-	-	-	-	0.00%
5079 · Soft Drinks	2,405	3,641	4,368	2,403	2,523	120	5.00%
5084 · In Kind Exp-Facilities & other	-	-	-	4	-	(4)	-100.00%
5085 · Misc. Program Expense	-	-	7	-	-	-	0.00%
Total Program Services Expenses	28,367	66,064	88,933	80,167	84,171	4,004	4.99%
Salaries & Benefits							
5510 · Salaries/Wages	109,715	122,477	129,614	123,600	123,601	1	0.00%
5605 · Payroll Taxes	9,360	10,091	11,140	9,831	9,455	(375)	-3.82%
5610 · Health Insurance	17,468	19,790	19,472	16,994	20,686	3,692	21.72%
5620 · Health Ins/Medical Reimb	1,162	1,321	2,044	2,150	2,250	100	4.65%
5630 · Dental Insurance	913	961	866	976	1,100	124	12.71%
5640 · Life & LTD Insurance	738	926	886	936	956	20	2.12%
5645 · Workman's Comp Insurance	-	-	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	10,934	6,880	10,793	9,296	12,360	3,064	32.96%
5655 · Retirement Plan Fees & Costs	809	536	820	427	431	4	1.00%
5660 · Training/Development	-	-	-	-	-	-	0.00%
66000 · Payroll Expenses	-	-	0	-	-	-	0.00%
Total Salaries/Benefit Expenses	151,100	162,983	175,634	164,211	170,840	6,629	4.04%
General & Administrative							
7015 · Office Equip Repairs	-	-	95	-	-	-	0.00%
7025 · Office Supplies	1,178	870	3,080	2,878	2,993	115	4.00%
7033 · Operating Meeting Supplies	2,306	3,480	5,338	4,668	4,855	187	4.00%
7035 · Postage/Mailing, net	3,861	(24,989)	50	168	168	-	0.00%
7040 · Copy/Printing Expense	916	916	9,830	11,832	13,015	1,183	10.00%
7041 · Copy/Print revenue	(15,754)	(16,455)	(17,789)	(8,998)	(8,998)	-	0.00%
7050 · Computer Maintenance	2,366	6,193	6,005	6,327	6,453	127	2.00%
7055 · Computer Supplies & Small Equip	219	-	816	-	-	-	0.00%
7089 · Membership Database Fees	-	-	1,107	-	-	-	0.00%
7100 · Telephone	4,166	4,038	3,157	3,705	7,883	4,178	112.75%
7105 · Advertising	-	-	65	-	-	-	0.00%
7110 · Publications/Subscriptions	125	-	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	65	152	1,829	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	11	64	64	-	0.00%
7190 · Lease Interest Expense	-	3,205	2,882	2,864	1,595	(1,269)	-44.32%
7195 · Other Gen & Adm Expense	40	240	-	-	-	-	0.00%
Total General & Administrative Expenses	2,112	(22,350)	16,476	23,508	28,027	4,520	19.23%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	16,587	18,327	14,194	14,904	14,904	-	0.00%
Building Overhead							
6015 · Janitorial Expense	12,699	12,462	11,956	15,898	16,852	954	6.00%
6020 · Heat	9,653	12,142	13,292	11,531	12,229	698	6.05%
6025 · Electricity	19,720	18,035	19,802	26,201	27,775	1,574	6.01%
6030 · Water/Sewer	2,706	3,215	5,163	7,043	7,464	422	5.99%
6035 · Outside Maintenance	8,976	12,780	12,602	8,528	9,040	512	6.00%
6040 · Building Repairs	9,097	5,960	6,815	5,736	6,080	344	6.00%

Utah State Bar
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05 - Property Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
6045 · Bldg Mtnce Contracts	12,118	11,588	10,079	17,555	18,609	1,053	6.00%
6055 · Real Property Taxes	13,098	11,475	9,928	9,441	10,007	566	6.00%
6060 · Personal Property Taxes	153	454	670	760	806	46	6.00%
6065 · Bldg Insurance/Fees	10,775	9,342	9,274	10,552	11,185	633	6.00%
6070 · Building & Improvements Depre	37,842	35,127	39,427	50,664	53,704	3,040	6.00%
6075 · Furniture & Fixtures Depre	1,360	3,584	7,586	10,113	10,720	607	6.00%
7065 · Computers, Equip & Sftwre Depr	25,393	16,131	15,926	19,512	20,682	1,171	6.00%
Total Building Overhead Expenses	163,592	152,295	162,519	193,534	205,154	11,620	6.00%
Total Expenses	361,758	377,318	457,757	476,324	503,097	26,773	5.62%
Other Income/Expense							
4120 · Grant Income	-	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Disposal Of Assets	-	-	-	-	-		
Net Profit (Loss)	**(276,005)**	**(229,901)**	**(297,812)**	**(287,405)**	**(318,798)**	**$ (31,393)**	**10.92%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
06 - Office of Prof Conduct

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4095 · Miscellaneous Income	5,001	1,400	3,269	3,816	3,892	76	2.00%
4200 · Seminar Profit/Loss	39,828	29,999	27,346	40,568	41,379	811	2.00%
Total Revenue	44,829	31,399	30,615	44,384	45,272	888	2.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	1,095	920	685	327	343	16	5.00%
5015 · Investigations	675	-	78	-	450	450	0.00%
5017 · Medical Exam	-	-	-	19	-	(19)	-100.00%
5025 · Temp Labor/Proctors	90	-	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	710	402	926	1,313	1,379	66	5.00%
5041 · Process Serving	706	645	894	441	463	22	5.00%
5046 · Court Reporting	15	30	-	15	-	(15)	-100.00%
5075 · Food & Bev-external costs only	-	-	146	320	500	180	56.13%
5076 · Food & beverage - internal only	136	543	923	1,047	1,200	153	14.60%
5079 · Soft Drinks	295	332	617	608	638	30	5.00%
5085 · Misc. Program Expense	-	105	190	-	-	-	0.00%
5702 · Travel - Lodging	760	2,963	2,244	4,525	6,500	1,975	43.65%
5703 · Travel - Transportation/Parking	832	2,888	1,769	3,420	5,000	1,580	46.19%
5704 · Travel - Mileage Reimbursement	-	1,706	542	251	1,000	749	298.23%
5705 · Travel - Per Diems	-	1,016	454	2,260	2,500	240	10.62%
5805 · ABA Annual Meeting	-	798	-	-	-	-	0.00%
5810 · ABA Mid Year Meeting	-	-	-	-	3,000	3,000	0.00%
Total Program Services Expenses	5,314	12,347	9,466	14,546	22,973	8,427	57.93%
Salaries & Benefits							
5510 · Salaries/Wages	994,032	1,059,078	1,073,933	1,174,141	1,241,127	66,986	5.71%
5605 · Payroll Taxes	78,576	80,760	86,934	93,268	94,946	1,678	1.80%
5610 · Health Insurance	92,875	93,923	91,738	93,072	102,332	9,260	9.95%
5620 · Health Ins/Medical Reimb	3,344	3,208	4,372	5,214	6,150	935	17.93%
5630 · Dental Insurance	6,200	5,774	5,290	5,271	4,575	(696)	-13.20%
5640 · Life & LTD Insurance	6,268	6,480	6,148	6,643	5,479	(1,164)	-17.52%
5650 · Retirement Plan Contributions	90,334	92,908	98,348	90,507	114,887	24,380	26.94%
5655 · Retirement Plan Fees & Costs	3,770	4,123	5,579	4,420	4,465	44	1.00%
5660 · Training/Development	975	175	1,640	3,708	2,500	(1,208)	-32.58%
Total Salaries/Benefit Expenses	1,276,374	1,346,427	1,373,982	1,476,246	1,576,460	100,214	6.79%
General & Administrative							
7025 · Office Supplies	4,608	5,521	4,719	3,571	3,713	143	4.00%
7035 · Postage/Mailing, net	6,190	6,287	5,629	2,881	2,968	86	3.00%
7040 · Copy/Printing Expense	15,020	12,857	12,536	6,097	6,340	244	4.00%
7045 · Internet Service	833	590	-	-	-	-	0.00%
7050 · Computer Maintenance	21,966	51,695	45,262	47,581	48,533	952	2.00%
7055 · Computer Supplies & Small Equip	1,376	1,406	937	753	3,200	2,447	325.11%
7089 · Membership Database Fees	8,000	8,000	24,051	20,977	21,397	420	2.00%
7100 · Telephone	15,877	18,984	13,813	8,875	6,433	(2,442)	-27.52%
7105 · Advertising	279	196	391	516	550	34	6.50%
7107 · Production Costs	-	568	-	-	-	-	0.00%
7110 · Publications/Subscriptions	11,235	11,712	9,562	9,394	10,853	1,460	15.54%
7120 · Membership/Dues	5,575	5,620	5,274	6,897	7,000	103	1.49%
7140 · Credit Card Merchant Fees	-	21	96	88	91	4	4.00%
7150 · E&O/Off & Dir Insurance	15,882	18,616	19,903	24,667	25,654	987	4.00%
7175 · O/S Consultants	15,076	801	1,789	546	1,000	454	83.15%
7176 · Bar Litigation	-	7,782	1,613	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	76	313	464	151	48.24%
7195 · Other Gen & Adm Expense	1,201	1,200	918	222	1,200	978	439.35%
Total General & Administrative Expenses	123,120	151,856	146,568	133,379	139,397	6,018	4.51%
Building Overhead							

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06 - Office of Prof Conduct

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	$ Change	% Change
	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	2025 Proj.	2025 Proj.
	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	vs 2026 Budg.	vs 2026 Budg.
6015 · Janitorial Expense	6,021	7,010	6,725	6,550	6,943	393	6.00%
6020 · Heat	4,896	6,830	7,476	4,751	5,038	288	6.05%
6025 · Electricity	8,960	10,145	11,139	10,795	11,443	649	6.01%
6030 · Water/Sewer	1,178	1,808	2,904	2,902	3,075	174	5.99%
6035 · Outside Maintenance	4,510	7,189	7,089	3,514	3,725	211	6.00%
6040 · Building Repairs	3,683	3,353	3,833	2,363	2,505	142	6.00%
6045 · Bldg Mtnce Contracts	5,864	6,519	5,669	7,233	7,667	434	6.00%
6050 · Bldg Mtnce Supplies	-	-	-	-	-	-	0.00%
6055 · Real Property Taxes	-	-	-	-	-	-	0.00%
6060 · Personal Property Taxes	-	-	-	-	-	-	0.00%
6065 · Bldg Insurance/Fees	3,954	5,255	5,217	4,347	4,608	261	6.00%
6070 · Building & Improvements Depre	17,821	19,759	22,178	20,874	22,126	1,252	6.00%
6075 · Furniture & Fixtures Depre	654	2,016	4,267	4,167	4,417	250	6.00%
7065 · Computers, Equip & Sftwre Depr	12,126	9,074	8,958	8,039	8,521	482	6.00%
Total Building Overhead Expenses	69,667	78,956	85,456	75,533	80,069	4,535	6.00%
Total Expenses	1,474,475	1,589,587	1,615,471	1,699,704	1,818,899	119,194	7.01%
Net Profit (Loss)	**(1,429,646)**	**(1,558,188)**	**(1,584,856)**	**(1,655,320)**	**(1,773,627)**	**$ (118,306)**	**7.15%**

Utah State Bar
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Based on Actual Results through 03/31/2025
07 - General Counsel

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	2,425	1,245	1,045	125	125	(0)	-0.18%
5040 · Witness & Hearing Expense	(300)	(435)	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	72	37	-	-	-	-	0.00%
5076 · Food & beverage - internal only	223	473	205	404	425	20	5.00%
5702 · Travel - Lodging	682	1,505	1,409	788	828	39	5.00%
5703 · Travel - Transportation/Parking	529	1,356	410	197	207	10	5.00%
5705 · Travel - Per Diems	218	439	200	110	116	6	5.00%
5805 · ABA Annual Meeting	-	-	-	1,388	1,457	69	5.00%
Total Program Services Expenses	3,849	4,620	3,269	3,013	3,157	144	4.78%
Salaries & Benefits							
5510 · Salaries/Wages	199,348	247,281	266,811	207,541	180,333	(27,208)	-13.11%
5605 · Payroll Taxes	14,308	17,458	22,247	15,972	13,795	(2,177)	-13.63%
5610 · Health Insurance	18,604	15,932	7,973	7,431	7,851	420	5.65%
5620 · Health Ins/Medical Reimb	2	1	817	958	1,800	842	87.91%
5630 · Dental Insurance	1,629	1,307	947	728	900	172	23.64%
5640 · Life & LTD Insurance	2,399	1,710	1,708	1,607	1,324	(283)	-17.62%
5650 · Retirement Plan Contributions	5,239	20,771	5,941	18,780	18,003	(777)	-4.14%
5655 · Retirement Plan Fees & Costs	945	1,324	1,544	998	1,008	10	1.00%
5660 · Training/Development	645	1,145	745	989	1,019	30	3.00%
Total Salaries/Benefit Expenses	243,119	306,927	308,732	255,004	226,033	(28,971)	-11.36%
General & Administrative							
7025 · Office Supplies	416	9	118	21	22	1	4.00%
7035 · Postage/Mailing, net	36	60	122	29	29	-	0.00%
7040 · Copy/Printing Expense	201	1,256	455	69	72	3	4.00%
7045 · Internet Service	-	188	-	-	-	-	0.00%
7050 · Computer Maintenance	5,918	12,229	7,863	11,302	11,528	226	2.00%
7055 · Computer Supplies & Small Equip	376	18	68	-	-	-	0.00%
7089 · Membership Database Fees	2,817	4,000	4,245	2,688	2,741	54	2.00%
7100 · Telephone	3,638	5,727	4,604	1,303	888	(416)	-31.89%
7105 · Advertising	-	87	49	-	-	-	0.00%
7110 · Publications/Subscriptions	1,122	395	(38)	-	-	-	0.00%
7120 · Membership/Dues	791	835	682	555	577	22	4.00%
7140 · Credit Card Merchant Fees	-	-	1	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	4,538	5,319	5,687	4,700	4,888	188	4.00%
7175 · O/S Consultants	3,936	-	-	50,439	60,000	9,561	18.96%
7176 · Bar Litigation	22,599	26,464	7,122	11,746	12,216	470	4.00%
7177 · UPL	5,433	10,434	-	5,563	5,785	223	4.00%
7180 · Administrative Fee Expense	-	-	12	45	60	15	33.33%
7195 · Other Gen & Adm Expense	300	-	-	-	-	-	0.00%
Total General & Administrative Expenses	52,118	67,021	30,991	88,460	98,806	10,346	11.70%
Building Overhead							
6015 · Janitorial Expense	1,133	1,176	1,401	1,007	1,067	60	6.00%
6020 · Heat	962	1,162	1,558	730	774	44	6.05%
6025 · Electricity	1,637	1,720	2,321	1,659	1,759	100	6.01%
6030 · Water/Sewer	208	304	605	446	473	27	5.99%
6035 · Outside Maintenance	881	1,237	1,477	540	572	32	6.00%
6040 · Building Repairs	613	571	799	363	385	22	6.00%
6045 · Bldg Mtnce Contracts	1,119	1,129	1,181	1,112	1,178	67	6.00%
6065 · Bldg Insurance/Fees	596	890	1,087	668	708	40	6.01%
6070 · Building & Improvements Depre	3,339	3,354	4,621	3,208	3,401	192	6.00%
6075 · Furniture & Fixtures Depre	124	342	889	640	679	38	6.00%
7065 · Computers, Equip & Sftwre Depr	2,293	1,326	1,866	1,236	1,310	74	6.00%
Total Building Overhead Expenses	12,906	13,211	17,804	11,610	12,307	697	6.00%

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07 - General Counsel

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Total Expenses	311,992	391,779	360,796	358,087	340,304	(17,784)	-4.97%
Net Profit (Loss)	**(311,992)**	**(391,779)**	**(360,796)**	**(358,087)**	**(340,304)**	**$ 17,784**	**-4.97%**

Utah State Bar
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07 - General Counsel:Ethics & Discipline

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4200 · Seminar Profit/Loss	-	-	2,571	-	-	-	0.00%
Total Revenue	-	-	2,571	-	-	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	1,505	4,350	3,715	4,309	4,525	215	5.00%
5015 · Investigations	75	-	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	-	-	(285)	161	(250)	(411)	-254.81%
5046 · Court Reporting	-	-	-	1,400	1,400	-	0.00%
5075 · Food & Bev-external costs only	69	-	-	-	-	-	0.00%
5076 · Food & beverage - internal only	268	2,416	2,149	3,381	3,551	169	5.00%
5085 · Misc. Program Expense	-	397	-	-	-	-	0.00%
5702 · Travel - Lodging	-	1,302	1,322	900	900	-	0.00%
5703 · Travel - Transportation/Parking	402	1,545	1,046	500	500	-	0.00%
5704 · Travel - Mileage Reimbursement	-	-	405	-	-	-	0.00%
5705 · Travel - Per Diems	-	227	253	200	200	-	0.00%
5805 · ABA Annual Meeting	-	-	-	-	2,375	2,375	0.00%
Total Program Services Expenses	2,320	10,237	8,604	10,852	13,200	2,348	21.64%
Salaries & Benefits							
5510 · Salaries/Wages	144,449	156,455	161,959	185,000	189,586	4,586	2.48%
5605 · Payroll Taxes	12,838	13,404	12,462	14,531	14,503	(28)	-0.19%
5610 · Health Insurance	3,244	11,165	15,385	11,583	9,035	(2,548)	-21.99%
5620 · Health Ins/Medical Reimb	5	1	554	820	900	80	9.82%
5630 · Dental Insurance	154	538	826	487	527	40	8.20%
5640 · Life & LTD Insurance	300	1,001	1,361	687	616	(71)	-10.28%
5650 · Retirement Plan Contributions	4,835	16,392	15,376	18,011	18,989	977	5.43%
5655 · Retirement Plan Fees & Costs	272	400	475	448	453	4	1.00%
5660 · Training/Development	275	1,600	645	500	500	-	0.00%
Total Salaries/Benefit Expenses	166,371	200,955	209,042	232,067	235,109	3,042	1.31%
General & Administrative							
7025 · Office Supplies	32	2	98	576	599	23	4.00%
7035 · Postage/Mailing, net	467	176	128	199	199	-	0.00%
7040 · Copy/Printing Expense	1,771	1,477	1,646	226	235	9	4.00%
7045 · Internet Service	247	86	-	-	-	-	0.00%
7050 · Computer Maintenance	1,297	6,587	8,477	6,978	7,118	140	2.00%
7055 · Computer Supplies & Small Equip	470	323	-	-	-	-	0.00%
7089 · Membership Database Fees	2,600	-	1,477	2,521	2,571	50	2.00%
7100 · Telephone	-	-	-	1,123	788	(335)	-29.83%
7105 · Advertising	-	186	65	-	-	-	0.00%
7110 · Publications/Subscriptions	498	527	351	-	-	-	0.00%
7120 · Membership/Dues	525	1,095	1,129	295	795	500	169.49%
7150 · E&O/Off & Dir Insurance	-	-	-	3,286	3,418	131	4.00%
7180 · Administrative Fee Expense	-	-	1	9	12	3	33.33%
7195 · Other Gen & Adm Expense	-	334	716	-	-	-	0.00%
Total General & Administrative Expenses	7,908	10,792	14,087	15,214	15,736	522	3.43%
Building Overhead							
6015 · Janitorial Expense	-	284	-	565	599	34	6.00%
6020 · Heat	-	261	-	415	435	19	4.69%
6025 · Electricity	-	393	-	932	987	55	5.87%
6030 · Water/Sewer	-	73	-	250	265	15	6.11%
6035 · Outside Maintenance	-	261	-	303	321	18	6.00%
6040 · Building Repairs	-	127	-	204	216	12	6.00%
6045 · Bldg Mtnce Contracts	-	229	-	624	661	37	6.00%
6065 · Bldg Insurance/Fees	-	205	-	375	398	23	6.01%
6070 · Building & Improvements Depre	-	763	-	1,801	1,909	108	6.00%
6075 · Furniture & Fixtures Depre	-	78	-	359	381	22	6.00%
7065 · Computers, Equip & Sftwre Depr	-	564	-	693	735	42	6.00%

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07 - General Counsel:Ethics & Discipline

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Total Building Overhead Expenses	-	3,238	-	6,522	6,907	385	5.90%
Total Expenses	176,599	225,222	231,733	264,655	270,952	6,297	2.38%
Net Profit (Loss)	**(176,599)**	**(225,222)**	**(229,163)**	**(264,655)**	**(270,952)**	**$ (6,297)**	**2.38%**

Utah State Bar
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Based on Actual Results through 03/31/2025
08 - Computer/MIS/Internet

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	-	-	-	225	-	(225)	-100.00%
5075 · Food & Bev-external costs only	66	241	335	-	-	-	0.00%
5076 · Food & beverage - internal only	-	-	-	40	-	(40)	-100.00%
5095 · Wills for Heroes	536	328	-	-	-	-	0.00%
5702 · Travel - Lodging	742	521	453	-	-	-	0.00%
5703 · Travel - Transportation/Parking	1,195	411	408	-	-	-	0.00%
5705 · Travel - Per Diems	126	277	241	-	-	-	0.00%
Total Program Services Expenses	2,664	1,779	1,436	265	-	(265)	-100.00%
Salaries & Benefits							
5510 · Salaries/Wages	194,984	196,982	216,702	230,410	232,426	2,016	0.87%
5605 · Payroll Taxes	14,338	15,872	15,791	17,397	17,781	383	2.20%
5610 · Health Insurance	21,691	17,982	19,018	22,439	17,421	(5,018)	-22.36%
5620 · Health Ins/Medical Reimb	-	2,165	3,735	4,101	2,150	(1,951)	-47.58%
5630 · Dental Insurance	913	461	473	618	943	326	52.69%
5640 · Life & LTD Insurance	1,222	1,275	1,372	1,372	1,372	-	0.00%
5650 · Retirement Plan Contributions	18,987	13,792	19,911	22,861	11,459	(11,402)	-49.87%
5655 · Retirement Plan Fees & Costs	809	800	949	997	1,007	10	1.00%
Total Salaries/Benefit Expenses	253,544	249,328	277,952	300,195	284,559	(15,636)	-5.21%
General & Administrative							
7025 · Office Supplies	1,092	659	170	65	100	35	52.84%
7040 · Copy/Printing Expense	-	886	-	-	-	-	0.00%
7045 · Internet Service	3,229	4,005	7,109	325	325	-	0.00%
7050 · Computer Maintenance	17,993	40,616	41,916	39,580	40,372	792	2.00%
7055 · Computer Supplies & Small Equip	14,921	9,101	1,324	1,844	1,918	74	4.00%
7089 · Membership Database Fees	-	-	8,504	10,469	10,469	-	0.00%
7100 · Telephone	5,726	4,004	2,302	1,758	1,880	122	6.95%
7110 · Publications/Subscriptions	2,855	1,459	145	48	-	(48)	-100.00%
7120 · Membership/Dues	-	229	854	370	-	(370)	-100.00%
7175 · O/S Consultants	9,732	594	49,410	7,328	-	(7,328)	-100.00%
7176 · Bar Litigation	-	150	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	20	90	90	-	0.00%
7195 · Other Gen & Adm Expense	179	17	-	177	184	7	4.00%
Total General & Administrative Expenses	55,727	61,719	111,756	62,054	55,337	(6,717)	-10.82%
Building Overhead							
6015 · Janitorial Expense	856	997	957	932	988	56	6.00%
6020 · Heat	696	972	1,063	676	717	41	6.05%
6025 · Electricity	1,275	1,443	1,584	1,535	1,628	92	6.01%
6030 · Water/Sewer	168	257	413	413	437	25	5.99%
6035 · Outside Maintenance	642	1,023	1,008	500	530	30	6.00%
6040 · Building Repairs	524	477	545	336	356	20	6.00%
6045 · Bldg Mtnce Contracts	834	927	806	1,029	1,091	62	6.00%
6065 · Bldg Insurance/Fees	562	747	742	618	656	37	6.01%
6070 · Building & Improvements Depre	2,535	2,811	3,155	2,969	3,147	178	6.00%
6075 · Furniture & Fixtures Depre	93	287	607	593	628	36	6.00%
7065 · Computers, Equip & Sftwre Depr	1,725	1,936	1,274	1,143	1,212	69	6.00%
Total Building Overhead Expenses	9,910	11,876	12,156	10,744	11,389	645	6.01%
Total Expenses	321,845	324,701	403,300	373,259	351,285	(21,973)	-5.89%
Net Profit (Loss)	**(321,845)**	**(324,701)**	**(403,300)**	**(373,259)**	**(351,285)**	**$ 21,973**	**-5.89%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
CLE

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	-	(285)	-	-	-	-	0.00%
4052 · Meeting - Sponsor Revenue	11,675	35,700	58,814	53,745	54,819	1,075	2.00%
4053 · Meeting - Vendor Revenue	500	-	-	-	-	-	0.00%
4081 · CLE - Registrations	274,008	454,234	561,024	606,181	618,305	12,124	2.00%
4082 · CLE - Video Library Sales	205,831	144,469	91,575	60,000	45,000	(15,000)	-25.00%
4093 · Law Day Revenue	(48)	1,500	-	-	-	-	0.00%
4095 · Miscellaneous Income	-	100	20	-	-	-	0.00%
4104 · In Kind Rev-Facilities & Other	-	-	-	1,100	-	(1,100)	-100.00%
4200 · Seminar Profit/Loss	63,815	127,611	56,129	4,813	4,909	96	2.00%
Total Revenue	555,781	763,328	767,563	725,839	723,034	(2,805)	-0.39%
Expenses							
Program Services							
5001 · Meeting Facility-external only	19,496	40,314	30,131	61,983	65,082	3,099	5.00%
5002 · Meeting facility-internal only	4,445	3,990	6,021	6,400	6,720	320	5.00%
5030 · Speaker Fees & Expenses	26,321	49,058	18,772	6,430	6,751	321	5.00%
5031 · Speaker Reimb. - Receipt Req'd	-	-	17,075	15,852	16,645	793	5.00%
5035 · Awards	2,021	6,307	3,709	10,125	10,631	506	5.00%
5037 · Grants/ contributions - general	9,000	6,000	7,000	-	-	-	0.00%
5060 · Program Special Activities	-	-	(1,887)	30,060	-	(30,060)	-100.00%
5062 · Law Day	11,440	13,311	447	-	-	-	0.00%
5063 · Special Event Expense	24,553	43,478	20,650	1,575	1,654	79	5.00%
5064 · MCLE Fees Paid	45,887	48,996	54,491	33,439	35,111	1,672	5.00%
5070 · Equipment Rental	1,869	1,124	12,964	7,387	7,756	369	5.00%
5075 · Food & Bev-external costs only	107,110	239,779	202,401	184,313	193,528	9,216	5.00%
5076 · Food & beverage - internal only	6,308	15,373	24,799	24,594	25,823	1,230	5.00%
5085 · Misc. Program Expense	1,355	579	-	-	-	-	0.00%
5095 · Wills for Heroes	65	-	-	-	-	-	0.00%
5702 · Travel - Lodging	13,949	18,628	19,104	-	2,500	2,500	0.00%
5703 · Travel - Transportation/Parking	4,448	13,079	1,608	4,219	2,500	(1,719)	-40.75%
5704 · Travel - Mileage Reimbursement	595	2,008	305	318	500	182	57.34%
5705 · Travel - Per Diems	-	-	198	-	100	100	0.00%
5960 · Overhead Allocation - Seminars	(22,058)	(27,215)	(26,713)	(17,767)	(18,655)	(888)	5.00%
5970 · Event Revenue Sharing - 3rd Pty	78,605	83,770	97,294	77,523	81,399	3,876	5.00%
Total Program Services Expenses	335,408	558,579	488,369	446,450	438,046	(8,405)	-1.88%
Salaries & Benefits							
5510 · Salaries/Wages	142,067	129,326	132,044	136,804	118,051	(18,753)	-13.71%
5605 · Payroll Taxes	11,823	10,794	11,162	11,134	9,031	(2,103)	-18.89%
5610 · Health Insurance	6,773	822	4,232	8,309	8,134	(175)	-2.11%
5620 · Health Ins/Medical Reimb	1	2	36	-	-	-	0.00%
5630 · Dental Insurance	610	77	241	487	527	40	8.20%
5640 · Life & LTD Insurance	1,118	575	998	798	798	-	0.00%
5650 · Retirement Plan Contributions	10,822	10,909	11,926	13,228	11,773	(1,455)	-11.00%
5655 · Retirement Plan Fees & Costs	809	525	949	879	887	9	1.00%
5660 · Training/Development	835	310	-	100	250	150	150.00%
Total Salaries/Benefit Expenses	174,860	153,339	161,588	171,739	149,451	(22,288)	-12.98%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
CLE

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	$ Change	% Change
General & Administrative							
7025 · Office Supplies	927	503	609	564	500	(64)	-11.39%
7035 · Postage/Mailing, net	1,063	981	3	-	-	-	0.00%
7040 · Copy/Printing Expense	3,303	3,534	3,569	2,412	2,509	96	4.00%
7045 · Internet Service	9,242	12,118	9,391	587	649	63	10.68%
7050 · Computer Maintenance	5,803	9,230	14,931	17,089	8,400	(8,689)	-50.85%
7055 · Computer Supplies & Small Equip	2,655	2,069	1,743	112	500	388	346.43%
7089 · Membership Database Fees	-	3,998	3,372	3,173	3,000	(173)	-5.47%
7100 · Telephone	2,646	3,164	2,302	1,314	764	(550)	-41.89%
7105 · Advertising	123	49	-	-	-	-	0.00%
7107 · Production Costs	-	3,338	-	-	-	-	0.00%
7110 · Publications/Subscriptions	1,137	1,160	258	-	-	-	0.00%
7120 · Membership/Dues	745	530	797	657	500	(157)	-23.85%
7140 · Credit Card Merchant Fees	20,191	22,257	24,237	26,235	24,583	(1,652)	-6.30%
7141 · Credit Card surcharge	-	12	-	-	-	-	0.00%
7175 · O/S Consultants	3,936	-	7,713	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	-	-	18	18	0.00%
7195 · Other Gen & Adm Expense	133	2,453	1,221	1,486	1,546	59	4.00%
Total General & Administrative Expenses	51,905	65,394	70,146	53,630	42,968	(10,661)	-19.88%
Building Overhead							
6015 · Janitorial Expense	419	488	468	456	484	27	6.00%
6020 · Heat	341	476	521	331	351	20	6.05%
6025 · Electricity	624	707	776	752	797	45	6.01%
6030 · Water/Sewer	82	126	202	202	214	12	5.99%
6035 · Outside Maintenance	314	501	494	245	259	15	6.00%
6040 · Building Repairs	257	234	267	165	174	10	5.99%
6045 · Bldg Mtnce Contracts	408	454	395	504	534	30	6.00%
6055 · Real Property Taxes	9,823	8,607	7,446	7,081	7,505	425	6.00%
6060 · Personal Property Taxes	115	341	503	570	604	34	6.00%
6065 · Bldg Insurance/Fees	275	366	363	303	321	18	6.01%
6070 · Building & Improvements Depre	1,241	1,376	1,545	1,454	1,541	87	6.00%
6075 · Furniture & Fixtures Depre	46	140	297	290	308	17	6.01%
7065 · Computers, Equip & Sftwre Depr	845	632	624	560	594	34	6.00%
Total Building Overhead Expenses	14,791	14,447	13,901	12,912	13,687	775	6.00%
Total Expenses	576,964	791,760	734,003	684,731	644,152	(40,579)	-5.93%
Net Profit (Loss)	**(21,182)**	**(28,432)**	**33,560**	**41,107**	**78,881**	**$ 37,774**	**91.89%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
10 - Summer Convention

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	142,748	124,858	50,077	39,990	40,790	800	2.00%
4052 · Meeting - Sponsor Revenue	14,750	33,700	1,000	2,250	2,295	45	2.00%
4053 · Meeting - Vendor Revenue	14,100	11,300	-	-	-	-	0.00%
4055 · Meeting - Sp Ev Registration	13,235	1,200	-	-	-	-	0.00%
4095 · Miscellaneous Income	13,192	-	5,010	10,000	10,000	-	0.00%
Total Revenue	198,025	171,058	56,087	52,240	53,085	845	1.62%
Expenses							
Program Services							
5001 · Meeting Facility-external only	19,831	15,481	-	-	-	-	0.00%
5002 · Meeting facility-internal only	285	290	160	-	-	-	0.00%
5030 · Speaker Fees & Expenses	2,438	8,693	-	-	-	-	0.00%
5035 · Awards	300	3,190	-	302	-	(302)	-100.00%
5060 · Program Special Activities	-	207	(10,000)	7,703	-	(7,703)	-100.00%
5063 · Special Event Expense	5,487	8,108	-	180	-	(180)	-100.00%
5064 · MCLE Fees Paid	3,191	4,637	2,429	2,369	2,487	118	5.00%
5070 · Equipment Rental	4,444	3,112	-	6,329	-	(6,329)	-100.00%
5075 · Food & Bev-external costs only	94,549	168,573	14,187	19,457	-	(19,457)	-100.00%
5076 · Food & beverage - internal only	3	150	989	-	-	-	0.00%
5079 · Soft Drinks	-	-	731	-	-	-	0.00%
5085 · Misc. Program Expense	401	249	-	7	-	(7)	-100.00%
5090 · Commission Expense	-	250	-	-	-	-	0.00%
5702 · Travel - Lodging	10,899	9,162	-	-	-	-	0.00%
5703 · Travel - Transportation/Parking	229	3,313	-	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	2,880	1,954	-	-	-	-	0.00%
5705 · Travel - Per Diems	2,431	1,305	-	-	-	-	0.00%
5707 · Travel - Commission Mtgs	(208)	841	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	20,000	27,143	12,857	-	-	-	0.00%
Total Program Services Expenses	167,161	256,658	21,353	36,345	2,487	(33,858)	-93.16%
Salaries & Benefits							
5510 · Salaries/Wages	14,078	1,900	654	353	364	11	3.00%
5605 · Payroll Taxes	1,067	168	56	30	28	(3)	-8.46%
5620 · Health Ins/Medical Reimb	1	-	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	1,341	180	25	22	23	1	3.00%
Total Salaries/Benefit Expenses	16,486	2,247	736	406	414	9	2.14%
General & Administrative							
7025 · Office Supplies	229	-	-	418	150	(268)	-64.12%
7040 · Copy/Printing Expense	262	943	2	637	663	25	4.00%
7089 · Membership Database Fees	-	3,998	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	4,541	4,396	1,433	1,207	1,805	598	49.57%
7175 · O/S Consultants	-	483	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	80	1,531	-	-	-	-	0.00%
Total General & Administrative Expenses	5,112	11,351	1,436	2,262	2,618	356	15.72%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	1,000	-	(1,000)	0.00%
Total Expenses	188,760	270,256	23,524	40,013	5,519	(34,494)	-86.21%
Net Profit (Loss)	**9,265**	**(99,198)**	**32,563**	**12,227**	**47,566**	**$ 35,339**	**289.02%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
11 - Fall Forum

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	86,005	42,875	56,150	80,590	100,000	19,410	24.08%
4052 · Meeting - Sponsor Revenue	900	1,000	23,900	21,600	12,000	(9,600)	-44.44%
4053 · Meeting - Vendor Revenue	1,000	3,000	8,875	14,880	18,000	3,120	20.97%
4095 · Miscellaneous Income	-	-	5,000	15,000	10,000	(5,000)	-33.33%
Total Revenue	87,905	46,875	93,925	132,070	140,000	7,930	6.00%
Expenses							
Program Services							
5001 · Meeting Facility-external only	-	7,500	3,500	9,239	7,500	(1,739)	-18.82%
5002 · Meeting facility-internal only	205	-	-	-	-	-	0.00%
5030 · Speaker Fees & Expenses	-	-	-	4,500	4,725	225	5.00%
5031 · Speaker Reimb. - Receipt Req'd	-	-	-	1,166	1,225	58	5.00%
5035 · Awards	375	499	787	678	712	34	5.00%
5060 · Program Special Activities	-	-	-	216	226	11	5.00%
5063 · Special Event Expense	-	7,167	-	-	-	-	0.00%
5064 · MCLE Fees Paid	5,689	1,709	2,156	2,438	4,200	1,763	72.31%
5070 · Equipment Rental	-	-	9,410	14,766	15,000	234	1.58%
5075 · Food & Bev-external costs only	-	38,787	37,865	63,443	65,000	1,557	2.45%
5703 · Travel - Transportation/Parking	-	1,024	1,824	-	-	-	0.00%
5707 · Travel - Commission Mtgs	-	775	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total Program Services Expenses	21,269	72,460	70,542	111,445	113,588	2,142	1.92%
Salaries & Benefits							
5510 · Salaries/Wages	2,886	1,770	1,596	2,039	2,100	61	3.00%
5605 · Payroll Taxes	241	134	116	155	161	5	3.36%
5620 · Health Ins/Medical Reimb	-	-	9	-	-	-	0.00%
5650 · Retirement Plan Contributions	286	155	158	204	210	6	3.00%
Total Salaries/Benefit Expenses	3,413	2,060	1,879	2,399	2,471	73	3.02%
General & Administrative							
7025 · Office Supplies	-	79	617	97	100	3	2.72%
7040 · Copy/Printing Expense	2	245	336	401	1,000	599	149.33%
7055 · Computer Supplies & Small Equip	-	192	-	-	-	-	0.00%
7089 · Membership Database Fees	3,998	3,998	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	2,387	1,269	2,338	2,539	4,760	2,221	87.49%
7195 · Other Gen & Adm Expense	-	284	-	-	-	-	0.00%
Total General & Administrative Expenses	6,386	6,067	3,291	3,037	5,860	2,823	92.94%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	3,000	3,000	-	0.00%
Net Profit (Loss)	**56,837**	**(33,712)**	**18,214**	**12,189**	**15,081**	**$ 2,892**	**23.73%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
12 - Spring Convention

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	63,930	88,195	90,135	107,360	115,000	7,640	7.12%
4052 · Meeting - Sponsor Revenue	-	18,250	10,300	16,400	16,000	(400)	-2.44%
4053 · Meeting - Vendor Revenue	4,750	7,550	15,650	22,080	22,000	(80)	-0.36%
4055 · Meeting - Sp Ev Registration	-	1,500	1,650	4,858	4,000	(858)	-17.66%
4095 · Miscellaneous Income	-	-	10,000	15,000	10,000	(5,000)	-33.33%
Total Revenue	68,680	115,495	127,735	165,698	167,000	1,302	0.79%
Expenses							
Program Services							
5001 · Meeting Facility-external only	-	7,435	5,688	9,764	10,000	236	2.42%
5030 · Speaker Fees & Expenses	-	13,811	4,000	12,000	7,500	(4,500)	-37.50%
5031 · Speaker Reimb. - Receipt Req'd	-	-	5,104	4,232	2,500	(1,732)	-40.93%
5035 · Awards	152	266	386	388	-	(388)	-100.00%
5037 · Grants/ contributions - general	-	-	3,500	(0)	-	0	-100.00%
5060 · Program Special Activities	-	-	5,426	-	-	-	0.00%
5063 · Special Event Expense	-	7,317	-	3,869	4,000	131	3.38%
5064 · MCLE Fees Paid	5,211	3,214	3,201	1,088	4,200	3,112	285.91%
5070 · Equipment Rental	-	-	4,500	9,769	10,000	231	2.36%
5075 · Food & Bev-external costs only	46	38,153	47,054	41,601	50,000	8,399	20.19%
5085 · Misc. Program Expense	-	700	-	-	-	-	0.00%
5702 · Travel - Lodging	-	9,071	4,902	7,603	6,000	(1,603)	-21.09%
5703 · Travel - Transportation/Parking	-	-	294	103	-	(103)	-100.00%
5704 · Travel - Mileage Reimbursement	-	6,386	3,353	4,476	3,150	(1,326)	-29.63%
5705 · Travel - Per Diems	-	1,013	729	1,263	980	(283)	-22.41%
5866 · Wellbeing Committee	-	51	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total Program Services Expenses	20,409	102,416	103,135	111,495	113,684	2,190	1.96%
Salaries & Benefits							
5510 · Salaries/Wages	2,232	3,739	5,943	3,141	3,235	94	3.00%
5605 · Payroll Taxes	200	308	489	268	247	(21)	-7.79%
5620 · Health Ins/Medical Reimb	-	25	60	(0)	(0)	-	0.00%
5650 · Retirement Plan Contributions	223	290	373	221	227	7	3.00%
Total Salaries/Benefit Expenses	2,654	4,362	6,864	3,630	3,710	80	2.20%
General & Administrative							
7025 · Office Supplies	-	678	40	(0)	50	50	-10941.28%
7035 · Postage/Mailing, net	-	-	-	23	23	-	0.00%
7040 · Copy/Printing Expense	150	469	761	814	725	(89)	-10.95%
7055 · Computer Supplies & Small Equip	-	-	80	(0)	(0)	(0)	2.00%
7089 · Membership Database Fees	3,998	3,998	-	-	-	-	0.00%
7120 · Membership/Dues	-	600	-	-	-	-	0.00%
7135 · Bank Service Charges	-	-	1	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1,974	2,982	2,955	4,432	5,678	1,246	28.10%
7195 · Other Gen & Adm Expense	-	1,079	819	279	-	(279)	-100.00%
Total General & Administrative Expenses	6,121	9,805	4,655	5,548	6,476	928	16.73%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	3,000	3,000	-	0.00%
Total Expenses	29,185	116,584	114,654	123,672	126,870	3,198	2.59%
Net Profit (Loss)	**39,495**	**(1,089)**	**13,081**	**42,026**	**40,130**	**$ (1,896)**	**-4.51%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
13 - Bar Journal

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4061 · Advertising Revenue	214,672	203,946	210,853	254,853	259,950	5,097	2.00%
4062 · Subscriptions	60	30	-	-	-	-	0.00%
4071 · Mem Benefits - Lexis	-	329	-	-	-	-	0.00%
4072 · Royalty Inc - Bar J, MBNA, LM,M	3,228	624	8,127	7,778	7,778	-	0.00%
4095 · Miscellaneous Income	117	-	-	-	-	-	0.00%
Total Revenue	218,076	204,929	218,980	262,630	267,728	5,097	1.94%
Expenses							
Program Services							
5002 · Meeting facility-internal only	285	1,140	1,140	1,402	1,402	-	0.00%
5075 · Food & Bev-external costs only	-	12	-	-	-	-	0.00%
5076 · Food & beverage - internal only	652	2,977	3,461	3,815	4,006	191	5.00%
5090 · Commission Expense	36,049	39,550	35,095	49,183	51,990	2,807	5.71%
Total Program Services Expenses	36,985	43,680	39,697	54,401	57,398	2,998	5.51%
Salaries & Benefits							
5510 · Salaries/Wages	31,187	30,716	34,158	33,458	32,580	(878)	-2.63%
5605 · Payroll Taxes	2,263	2,327	2,490	2,580	2,492	(88)	-3.41%
5610 · Health Insurance	3,389	4,192	4,999	7,087	9,803	2,716	38.33%
5620 · Health Ins/Medical Reimb	0	1	-	-	-	-	0.00%
5630 · Dental Insurance	457	461	433	263	193	(71)	-26.83%
5640 · Life & LTD Insurance	451	468	429	234	256	22	9.31%
5650 · Retirement Plan Contributions	3,340	3,401	3,700	3,558	3,226	(332)	-9.34%
5655 · Retirement Plan Fees & Costs	337	200	237	234	236	2	1.00%
5660 · Training/Development	800	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	42,223	41,765	46,446	47,415	48,786	1,371	2.89%
General & Administrative							
7025 · Office Supplies	60	-	-	22	23	1	4.00%
7035 · Postage/Mailing, net	37,296	42,954	47,288	54,141	55,224	1,083	2.00%
7040 · Copy/Printing Expense	90,060	95,896	100,858	99,620	103,605	3,985	4.00%
7045 · Internet Service	415	312	323	447	447	-	0.00%
7050 · Computer Maintenance	692	1,640	1,956	1,629	1,661	33	2.00%
7055 · Computer Supplies & Small Equip	151	-	-	-	-	-	0.00%
7089 · Membership Database Fees	-	-	277	(0)	-	0	-100%
7100 · Telephone	662	791	576	356	165	(191)	-53.63%
7110 · Publications/Subscriptions	-	153	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1,704	3,170	6,143	9,846	9,103	(743)	-7.54%
7175 · O/S Consultants	656	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	2	9	12	3	33.33%
Total General & Administrative Expenses	131,695	144,917	157,423	166,070	170,240	4,170	2.51%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	847	847	-	0.00%
Building Overhead							
6015 · Janitorial Expense	173	202	193	188	200	11	6.00%
6020 · Heat	141	196	215	137	145	8	6.05%
6025 · Electricity	258	292	320	310	329	19	6.01%
6030 · Water/Sewer	34	52	84	83	88	5	6.00%
6035 · Outside Maintenance	130	207	204	101	107	6	6.01%
6040 · Building Repairs	106	96	110	68	72	4	5.99%
6045 · Bldg Mtnce Contracts	169	187	163	208	220	12	6.00%
6065 · Bldg Insurance/Fees	114	151	150	125	133	8	6.01%
6070 · Building & Improvements Depre	512	568	638	600	636	36	6.00%
6075 · Furniture & Fixtures Depre	19	58	123	120	127	7	6.00%
7065 · Computers, Equip & Sftwre Depr	349	261	258	231	245	14	6.01%
Total Building Overhead Expenses	2,003	2,270	2,457	2,172	2,302	130	6.01%
Total Expenses	212,907	232,631	246,023	270,904	279,573	8,669	3.20%

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13 - Bar Journal

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
	7/1/2021 6/30/2022	7/1/2022 6/30/2023	7/1/2023 6/30/2024	7/1/2024 6/30/2025	7/1/2025 6/30/2026		
Net Profit (Loss)	**5,169**	**(27,702)**	**(27,044)**	**(8,274)**	**(11,846)**	**$ (3,572)**	**43.18%**

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14 - Committees

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4095 · Miscellaneous Income	30	30	10	40	40	(20)	0.00%
4200 · Seminar Profit/Loss	3,793	2,061	1,625	995	1,015	861	2.00%
Total Revenue	3,823	2,091	1,635	1,035	1,055	841	1.92%
Expenses							
Program Services							
5002 · Meeting facility-internal only	2,175	2,960	1,490	2,867	2,867	-	0.00%
5061 · LRE - Bar Support	64,182	60,000	60,000	70,000	70,000	-	0.00%
5075 · Food & Bev-external costs only	-	51	300	-	-	-	0.00%
5076 · Food & beverage - internal only	1,759	3,903	2,748	3,654	3,836	183	5.00%
5085 · Misc. Program Expense	-	30	-	-	-	-	0.00%
5095 · Wills for Heroes	-	230	-	-	-	-	0.00%
5702 · Travel - Lodging	-	561	-	-	-	-	0.00%
5703 · Travel - Transportation/Parking	-	617	-	-	-	-	0.00%
5705 · Travel - Per Diems	-	259	-	-	-	-	0.00%
5866 · Wellbeing Committee	63,295	100,462	120,269	48,250	33,000	(15,250)	-31.61%
Total Program Services Expenses	131,411	169,072	184,808	124,771	109,703	(15,067)	-12.08%
Salaries & Benefits							
5510 · Salaries/Wages	24,808	25,617	26,182	29,306	32,580	3,274	11.17%
5605 · Payroll Taxes	1,444	1,542	1,560	1,965	2,492	528	26.86%
5610 · Health Insurance	3,389	4,192	4,999	7,087	9,803	2,716	38.33%
5620 · Health Ins/Medical Reimb	5	3	-	-	-	-	0.00%
5630 · Dental Insurance	-	-	40	243	263	20	8.20%
5640 · Life & LTD Insurance	-	-	39	234	234	(0)	-0.03%
5650 · Retirement Plan Contributions	2,153	2,267	2,330	2,700	3,226	526	19.50%
5655 · Retirement Plan Fees & Costs	68	200	237	212	214	2	1.00%
Total Salaries/Benefit Expenses	31,867	33,821	35,387	41,746	48,812	7,066	16.93%
General & Administrative							
7025 · Office Supplies	11	11	4	-	10	10	0.00%
7035 · Postage/Mailing, net	41	76	10	6	6	-	0.00%
7040 · Copy/Printing Expense	649	407	74	95	99	4	4.00%
7045 · Internet Service	450	623	1,030	404	421	16	4.00%
7050 · Computer Maintenance	692	1,640	1,805	1,818	1,854	36	2.00%
7089 · Membership Database Fees	-	-	277	-	-	-	0.00%
7100 · Telephone	662	791	576	356	165	(191)	-53.63%
7110 · Publications/Subscriptions	60	-	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1	-	-	-	-	-	0.00%
7175 · O/S Consultants	656	-	-	-	-	-	0.00%
Total General & Administrative Expenses	3,221	3,548	3,775	2,680	2,555	(125)	-4.65%
Building Overhead							
6015 · Janitorial Expense	173	202	193	188	200	11	6.00%
6020 · Heat	141	196	215	137	145	8	6.05%
6025 · Electricity	258	292	320	310	329	19	6.01%
6030 · Water/Sewer	34	52	84	83	88	5	6.00%
6035 · Outside Maintenance	130	207	204	101	107	6	6.01%
6040 · Building Repairs	106	96	110	68	72	4	5.99%
6045 · Bldg Mtnce Contracts	169	187	163	208	220	12	6.00%
6065 · Bldg Insurance/Fees	114	151	150	125	133	8	6.01%
6070 · Building & Improvements Depre	512	568	638	600	636	36	6.00%
6075 · Furniture & Fixtures Depre	19	58	123	120	127	7	6.00%
7065 · Computers, Equip & Sftwre Depr	349	261	258	231	245	14	6.01%
Total Building Overhead Expenses	2,003	2,270	2,457	2,172	2,302	130	6.01%
Total Expenses	168,502	208,710	226,427	171,369	163,373	(7,995)	-4.67%
Net Profit (Loss)	**(164,680)**	**(206,619)**	**(224,792)**	**(170,334)**	**(162,318)**	**$ 8,837**	**-5.19%**

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15 - Member Benefits

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4071 · Mem Benefits - Lexis	1,303	1,051	947	634	-	(634)	-100.00%
4072 · Royalty Inc - Bar J, MBNA, LM,M	6,594	8,978	7,904	2,015	-	(2,015)	-100.00%
Total Revenue	7,898	10,029	8,851	2,649	-	(2,649)	-100.00%
Expenses							
Program Services							
5047 · Casemaker	51,453	50,876	53,722	53,098	-	(53,098)	-100.00%
5048 · Licensee Case Research Tools	-	-	-	-	53,170	53,170	0.00%
5099 · Blomquist Hale	89,644	177,681	364,998	-	-	-	0.00%
5100 · Wellness Benefits	-	-	-	318,506	250,000	(68,506)	-21.51%
5866 · Wellbeing Committee	-	48,142	-	-	-	-	0.00%
Total Program Services Expenses	141,098	276,699	418,720	371,604	303,170	(68,434)	-18.42%
Total Expenses	141,098	276,699	418,720	371,604	303,170	(68,434)	-18.42%
Net Profit (Loss)	**(133,200)**	**(266,670)**	**(409,870)**	**(368,955)**	**(303,170)**	**$ 65,785**	**-17.83%**

Utah State Bar
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16 - Section Support

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4010 · Section/Local Bar Support fees	84,399	85,974	87,661	66,535	113,584	47,049	70.71%
Total Revenue	84,399	85,974	87,661	66,535	113,584	47,049	70.71%
Expenses							
Program Services							
5960 · Overhead Allocation - Seminars	-	-	(709)	(1,500)	-	1,500	-100.00%
Total Program Services Expenses	-	-	(709)	(1,500)	-	1,500	-100.00%
Salaries & Benefits							
5510 · Salaries/Wages	16,957	26,239	31,629	52,816	78,311	25,495	48.27%
5605 · Payroll Taxes	1,470	2,207	2,787	4,423	5,991	1,568	35.45%
5610 · Health Insurance	-	4,159	2,795	2,375	-	(2,375)	-100.00%
5630 · Dental Insurance	-	384	232	60	-	(60)	-100.00%
5640 · Life & LTD Insurance	-	223	198	348	385	38	10.89%
5650 · Retirement Plan Contributions	1,696	2,094	2,499	1,774	7,863	6,089	343.33%
5655 · Retirement Plan Fees & Costs	405	400	359	444	448	4	1.00%
Total Salaries/Benefit Expenses	20,526	35,706	40,500	62,239	92,999	30,759	49.42%
General & Administrative							
7050 · Computer Maintenance	1,969	4,035	2,837	3,253	7,318	4,065	124.96%
7089 · Membership Database Fees	-	-	1,094	1,455	1,484	29	2.00%
7100 · Telephone	1,323	1,582	1,151	712	391	(322)	-45.16%
7180 · Administrative Fee Expense	-	-	-	-	12	12	0.00%
Total General & Administrative Expenses	3,562	5,617	5,082	5,421	9,205	3,784	69.82%
Building Overhead							
6015 · Janitorial Expense	246	286	275	268	284	16	6.00%
6020 · Heat	200	279	305	194	206	12	6.06%
6025 · Electricity	366	414	455	441	467	26	6.01%
6030 · Water/Sewer	48	74	119	119	126	7	5.99%
6035 · Outside Maintenance	184	294	290	144	152	9	6.00%
6040 · Building Repairs	150	137	157	97	102	6	6.00%
6045 · Bldg Mtnce Contracts	240	266	232	295	313	18	6.00%
6055 · Real Property Taxes	9,823	8,607	7,446	7,081	7,505	425	6.00%
6060 · Personal Property Taxes	115	341	503	570	604	34	6.00%
6065 · Bldg Insurance/Fees	162	215	213	178	188	11	5.99%
6070 · Building & Improvements Depre	728	807	906	853	904	51	6.00%
6075 · Furniture & Fixtures Depre	27	82	174	170	180	10	6.00%
7065 · Computers, Equip & Sftwre Depr	495	371	366	328	348	20	5.99%
Total Building Overhead Expenses	12,784	12,172	11,439	10,736	11,380	644	6.00%
Total Expenses	36,873	53,495	56,312	76,896	113,584	36,688	47.71%
Net Profit (Loss)	**47,526**	**32,479**	**31,349**	**(10,361)**	**0**	**$ 10,361**	**-100.00%**

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17 - Consumer Assistance

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	$ Change	% Change
	7/1/2021 6/30/2022	7/1/2022 6/30/2023	7/1/2023 6/30/2024	7/1/2024 6/30/2025	7/1/2025 6/30/2026	2025 Proj. vs 2026 Budg.	2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
Total Program Services Expenses	-	-	-	-	-	-	0.00%
Salaries & Benefits							
5510 · Salaries/Wages	91,510	87,544	50,737	50,359	49,145	(1,213)	-2.41%
5605 · Payroll Taxes	7,604	7,393	4,840	4,104	3,760	(344)	-8.39%
5610 · Health Insurance	10,410	11,201	7,583	8,577	9,035	459	5.35%
5630 · Dental Insurance	457	461	77	166	527	361	218.27%
5640 · Life & LTD Insurance	653	670	378	391	391	-	0.00%
5650 · Retirement Plan Contributions	9,438	9,338	2,742	2,909	4,915	2,006	68.96%
5655 · Retirement Plan Fees & Costs	405	400	475	444	448	4	1.00%
5660 · Training/Development	180	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	120,657	117,008	66,831	66,949	68,221	1,272	1.90%
General & Administrative							
7025 · Office Supplies	187	252	207	16	17	1	4.00%
7035 · Postage/Mailing, net	171	179	28	1	1	-	0.00%
7040 · Copy/Printing Expense	5	3	20	11	11	0	4.00%
7050 · Computer Maintenance	1,383	3,434	3,679	3,363	3,431	67	2.00%
7055 · Computer Supplies & Small Equip	154	104	1,538	-	-	-	0.00%
7089 · Membership Database Fees	-	-	554	1,373	1,401	27	2.00%
7100 · Telephone	2,816	2,715	1,281	930	1,012	82	8.80%
7105 · Advertising	-	-	49	-	-	-	0.00%
7120 · Membership/Dues	625	615	612	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	-	-	-	3,286	3,418	131	4.00%
7175 · O/S Consultants	1,312	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	2	9	12	3	33.33%
Total General & Administrative Expenses	6,652	7,302	7,970	8,990	9,302	312	3.47%
Building Overhead							
6015 · Janitorial Expense	220	256	245	94	100	6	6.02%
6020 · Heat	179	249	273	68	72	4	6.03%
6025 · Electricity	327	370	406	155	165	9	6.01%
6030 · Water/Sewer	43	66	106	42	44	2	5.97%
6035 · Outside Maintenance	164	262	259	51	54	3	5.99%
6040 · Building Repairs	134	122	140	34	36	2	6.09%
6045 · Bldg Mtnce Contracts	214	238	207	104	110	6	6.00%
6065 · Bldg Insurance/Fees	144	192	190	63	66	4	5.95%
6070 · Building & Improvements Depre	650	721	809	300	318	18	6.00%
6075 · Furniture & Fixtures Depre	24	74	156	60	63	4	5.98%
7065 · Computers, Equip & Sftwre Depr	442	331	327	116	123	7	6.00%
Total Building Overhead Expenses	2,541	2,879	3,117	1,086	1,151	65	6.00%
Total Expenses	129,850	127,189	77,918	77,024	78,674	1,650	2.14%
Net Profit (Loss)	**(129,850)**	**(127,189)**	**(77,918)**	**(77,024)**	**(78,674)**	**$ (1,650)**	**2.14%**

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18 - Access to Justice

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4052 · Meeting - Sponsor Revenue	-	-	-	8,500	7,500	7,500	-11.76%
4053 · Meeting - Vendor Revenue	-	-	-	500	-	-	-100.00%
4063 · Modest Means revenue	11,425	9,050	8,725	8,754	8,754	(1,771)	0.00%
4200 · Seminar Profit/Loss	694	(3,279)	700	-	-	(850)	0.00%
Total Revenue	12,119	5,771	9,425	17,754	16,254	4,879	-8.45%
Expenses							
Program Services							
5030 · Speaker Fees & Expenses	-	-	-	3,000	2,000	(1,000)	-33.33%
5035 · Awards	1,500	188	670	3,232	2,600	(632)	-19.55%
5037 · Grants/ contributions - general	-	-	3,500	-	-	-	0.00%
5062 · Law Day	426	-	-	1,000	1,000	-	0.00%
5063 · Special Event Expense	266	-	240	-	-	-	0.00%
5075 · Food & Bev-external costs only	300	381	2,176	852	895	43	5.00%
5076 · Food & beverage - internal only	1,012	2,746	2,849	2,856	2,999	143	5.00%
5079 · Soft Drinks	12	11	-	-	-	-	0.00%
5085 · Misc. Program Expense	-	398	576	-	-	-	0.00%
5702 · Travel - Lodging	235	895	5,503	3,500	3,000	(500)	-14.29%
5703 · Travel - Transportation/Parking	1,435	2,124	4,563	1,628	800	(828)	-50.85%
5704 · Travel - Mileage Reimbursement	-	369	1,599	643	2,500	1,857	288.80%
5705 · Travel - Per Diems	264	266	1,509	-	-	-	0.00%
5805 · ABA Annual Meeting	-	-	245	5,950	7,050	1,100	18.49%
5960 · Overhead Allocation - Seminars	-	-	(293)	-	-	-	0.00%
Total Program Services Expenses	5,544	7,581	23,138	22,661	22,844	183	0.81%
Salaries & Benefits							
5510 · Salaries/Wages	155,330	177,807	216,494	207,420	214,714	7,294	3.52%
5605 · Payroll Taxes	12,202	13,670	18,515	17,121	16,426	(695)	-4.06%
5610 · Health Insurance	21,663	26,398	21,879	22,331	25,855	3,523	15.78%
5620 · Health Ins/Medical Reimb	1,096	80	-	-	-	-	0.00%
5630 · Dental Insurance	1,256	1,269	1,412	1,300	1,534	234	18.03%
5640 · Life & LTD Insurance	1,173	1,183	1,291	1,184	1,339	154	13.04%
5650 · Retirement Plan Contributions	7,274	12,233	11,148	13,719	21,471	7,752	56.50%
5655 · Retirement Plan Fees & Costs	541	800	833	864	873	9	1.00%
5660 · Training/Development	550	1,814	4,069	-	600	600	0.00%
Total Salaries/Benefit Expenses	201,085	235,254	275,641	263,940	282,812	18,872	7.15%
General & Administrative							
7025 · Office Supplies	469	423	835	569	500	(69)	-12.13%
7035 · Postage/Mailing, net	527	59	30	79	100	21	26.95%
7040 · Copy/Printing Expense	679	1,067	447	500	500	-	0.00%
7045 · Internet Service	592	395	46	58	47	(11)	-19.10%
7050 · Computer Maintenance	13,336	18,908	26,366	20,145	22,800	2,655	13.18%
7055 · Computer Supplies & Small Equip	320	-	784	77	-	(77)	-100.00%
7089 · Membership Database Fees	-	7,528	3,879	4,510	1,860	(2,650)	-58.76%
7100 · Telephone	3,969	4,746	3,453	2,175	1,500	(675)	-31.02%
7105 · Advertising	128	443	49	32	-	(32)	-100.00%
7107 · Production Costs	8,000	-	-	-	-	-	0.00%
7110 · Publications/Subscriptions	205	175	420	-	-	-	0.00%
7120 · Membership/Dues	1,070	1,612	1,102	390	190	(200)	-51.28%
7140 · Credit Card Merchant Fees	510	464	1,018	1,607	553	(1,054)	-65.61%
7150 · E&O/Off & Dir Insurance	15,882	18,616	19,903	8,763	8,938	175	2.00%
7175 · O/S Consultants	3,700	9,175	12,898	500	2,500	2,000	400.00%
7180 · Administrative Fee Expense	-	-	8	25	36	11	44.00%
7195 · Other Gen & Adm Expense	342	300	870	156	162	6	4.00%
Total General & Administrative Expenses	49,729	63,911	72,108	39,586	39,686	100	0.25%
Building Overhead							
6015 · Janitorial Expense	710	827	793	739	783	44	6.00%
6020 · Heat	577	805	882	536	568	32	6.05%

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Based on Actual Results through 03/31/2025
18 - Access to Justice

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	$ Change	% Change
	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	2025 Proj.	2025 Proj.
	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	vs 2026 Budg.	vs 2026 Budg.
6025 · Electricity	1,057	1,196	1,313	1,218	1,291	73	6.01%
6030 · Water/Sewer	139	213	342	327	347	20	5.99%
6035 · Outside Maintenance	532	848	836	396	420	24	6.00%
6040 · Building Repairs	434	395	452	267	283	16	6.00%
6045 · Bldg Mtnce Contracts	691	769	669	816	865	49	6.00%
6065 · Bldg Insurance/Fees	466	620	615	490	520	29	6.00%
6070 · Building & Improvements Depre	2,101	2,330	2,615	2,355	2,496	141	6.00%
6075 · Furniture & Fixtures Depre	77	238	503	470	498	28	6.00%
7065 · Computers, Equip & Sftwre Depr	1,430	1,070	1,056	907	961	54	6.00%
Total Building Overhead Expenses	8,215	9,310	10,077	8,521	9,033	512	6.00%
Total Expenses	264,573	316,055	380,963	334,709	354,375	19,667	5.88%
Other Income/Expense							
4120 · Grant Income	27,178	140,739	121,109	58,140	10,000	(48,140)	-82.80%
4300 · Gain (Loss) - Disposal Of Assets	-	-	-	-	-	-	0.00%
Net Profit (Loss)	**(225,276)**	**(169,545)**	**(250,429)**	**(258,815)**	**(328,121)**	**$ (62,928)**	**24.31%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
20 - Legislative

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
5055 · Legislative Expense	60,000	62,134	63,708	99,750	120,000	20,250	20.30%
5810 · ABA Mid Year Meeting	-	-	-	150	-	(150)	-100.00%
5820 · ABA Annual Delegate	-	3,241	-	-	-	-	0.00%
Total Program Services Expenses	60,000	65,374	63,708	99,900	120,000	20,100	20.12%
Salaries & Benefits							
5510 · Salaries/Wages	2,658	12,683	2,954	5,756	5,929	173	3.00%
5605 · Payroll Taxes	223	963	241	467	454	(14)	-2.96%
5620 · Health Ins/Medical Reimb	-	-	15	13	15	2	19.03%
5650 · Retirement Plan Contributions	179	1,268	250	576	593	17	3.00%
Total Salaries/Benefit Expenses	3,060	14,915	3,460	6,812	6,990	179	2.62%
General & Administrative							
7170 · Lobbying Rebates	335	65	7	53	50	(3)	-5.73%
Total General & Administrative Expenses	335	65	7	53	50	(3)	-5.73%
Total Expenses	63,395	80,354	67,175	106,765	127,040	20,275	18.99%
Net Profit (Loss)	**(63,395)**	**(80,354)**	**(67,175)**	**(106,765)**	**(127,040)**	**$ (20,275)**	**18.99%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
21 - Commission/Sp Projects

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	-	(425)	-	13,100	-	(13,100)	-100.00%
4052 · Meeting - Sponsor Revenue	-	-	-	11,100	-	(11,100)	-100.00%
Total Revenue	-	(425)	-	24,200	-	(24,200)	-100.00%
Expenses							
Program Services							
5001 · Meeting Facility-external only	3,388	-	-	-	-	-	0.00%
5002 · Meeting facility-internal only	965	1,135	1,120	1,675	1,500	(175)	-10.45%
5035 · Awards	4,025	531	331	7,584	9,000	1,417	18.68%
5037 · Grants/ contributions - general	351,780	32,500	22,600	11,038	10,000	(1,038)	-9.41%
5042 · Operations Audit		26,150	-	-	-	-	0.00%
5045 · Bar Anniversary	-	-	-	125	10,000	9,875	7874.48%
5062 · Law Day	-	895	-	-	-	-	0.00%
5063 · Special Event Expense	310	-	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	1,963	4,696	12,407	136	-	(136)	-100.00%
5076 · Food & beverage - internal only	1,892	1,772	2,275	1,447	1,000	(447)	-30.91%
5085 · Misc. Program Expense	2,685	1,630	2,400	-	-	-	0.00%
5702 · Travel - Lodging	1,933	8,711	687	-	-	-	0.00%
5703 · Travel - Transportation/Parking	2,264	8,345	1,282	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	1,318	546	170	-	-	-	0.00%
5705 · Travel - Per Diems	310	1,284	99	-	-	-	0.00%
5707 · Travel - Commission Mtgs	37,512	69,816	29,256	84,492	27,500	(56,992)	-67.45%
5805 · ABA Annual Meeting	-	3,015	2,776	9,684	10,000	316	3.26%
5810 · ABA Mid Year Meeting	2,871	745	5,877	8,017	9,500	1,483	18.50%
5815 · Commission/Education	12,210	7,700	425	6,375	6,375	-	0.00%
5820 · ABA Annual Delegate	2,608	2,199	-	4,859	**5,050**	191	3.93%
5830 · Western States Bar Conference	20,465	17,154	20,626	14,493	7,575	(6,918)	-47.73%
5840 · President's Expense	18,000	18,000	18,000	18,000	18,000	-	0.00%
5850 · Leadership Academy	8,056	12,440	7,259	11,552	16,000	4,448	38.50%
5855 · Bar Review	8,934	53	-	-	-	-	0.00%
5865 · Retreat	22,281	32,051	41,519	25,754	25,754	-	0.00%
5866 · Wellbeing Committee	-	188	-	-	-	-	0.00%
5867 · Bar Membership Survey	7,750	7,750	-	-	-	-	0.00%
5868 · UCLI Support	-	2,000	-	-	-	-	0.00%
Total Program Services Expenses	513,519	261,305	169,111	205,231	157,254	(47,978)	-23.38%
Salaries & Benefits							
5510 · Salaries/Wages	274	61	-	-	-	-	0.00%
5605 · Payroll Taxes	24	5	-	-	-	-	0.00%
5620 · Health Ins/Medical Reimb	5	1	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	27	6	-	-	-	-	0.00%
5660 · Training/Development	850	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	1,181	72	-	-	-	-	0.00%
General & Administrative							
7025 · Office Supplies	223	-	-	-	-	-	0.00%
7035 · Postage/Mailing, net	534	49	254	358	334	(24)	-6.82%
7040 · Copy/Printing Expense	3,378	3,275	2,066	1,049	1,000	(49)	-4.64%
7050 · Computer Maintenance	-	-	-	38	150	112	294.01%
7055 · Computer Supplies & Small Equip	166	-	-	-	-	-	0.00%
7100 · Telephone	8	-	-	-	-	-	0.00%
7105 · Advertising	-	-	-	72	-	(72)	-100.00%
7120 · Membership/Dues	248	585	-	-	-	-	0.00%
7145 · Commission Election Expense	3,013	3,050	-	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	6,876	8,600	8,900	8,516	9,000	484	5.69%
7195 · Other Gen & Adm Expense	4,121	4,054	2,016	1,375	2,000	625	45.45%
Total General & Administrative Expenses	18,567	19,612	13,236	11,408	12,484	1,076	9.43%
Total Expenses	533,268	280,989	182,346	216,639	169,737	(46,902)	-21.65%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
21 - Commission/Sp Projects

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Net Profit (Loss)	**(533,268)**	**(281,414)**	**(182,346)**	**(192,439)**	**(169,737)**	**$ 22,702**	**-11.80%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
22 - Public Education

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4061 · Advertising Revenue	-	-	1,000	2,250	3,000	750	33.33%
Total Revenue	-	-	1,000	2,250	3,000	750	33.33%
Expenses							
Program Services							
5002 · Meeting facility-internal only	-	-	-	250	500	250	100.00%
5075 · Food & Bev-external costs only	72	-	-	112	150	38	33.63%
5085 · Misc. Program Expense	-	-	129	-	-	-	0.00%
5702 · Travel - Lodging	-	647	507	764	803	38	5.00%
5703 · Travel - Transportation/Parking	-	1,287	2	1,035	800	(235)	-22.71%
5704 · Travel - Mileage Reimbursement	-	-	43	106	111	5	5.00%
5705 · Travel - Per Diems	-	141	167	102	107	5	5.00%
5866 · Wellbeing Committee	-	150	-	-	-	-	0.00%
Total Program Services Expenses	72	2,224	847	2,370	2,471	101	4.28%
Salaries & Benefits							
5510 · Salaries/Wages	68,549	72,899	72,448	82,323	82,820	497	0.60%
5605 · Payroll Taxes	5,270	5,490	5,750	6,473	6,336	(137)	-2.12%
5610 · Health Insurance	10,107	10,555	9,249	11,250	12,842	1,593	14.16%
5630 · Dental Insurance	457	461	433	512	607	95	18.49%
5640 · Life & LTD Insurance	454	460	434	577	616	39	6.78%
5650 · Retirement Plan Contributions	6,519	6,852	6,325	-	8,282	8,282	0.00%
5655 · Retirement Plan Fees & Costs	405	400	475	444	448	4	1.00%
5660 · Training/Development	25	-	22	635	654	19	3.00%
Total Salaries/Benefit Expenses	91,786	97,117	95,136	102,214	112,605	10,392	10.17%
General & Administrative							
7025 · Office Supplies	-	-	103	87	91	3	4.00%
7040 · Copy/Printing Expense	72	1,174	73	514	450	(64)	-12.53%
7045 · Internet Service	3,106	1,779	2,073	-	-	-	0.00%
7050 · Computer Maintenance	2,240	3,280	3,754	6,391	8,693	2,302	36.01%
7055 · Computer Supplies & Small Equip	818	192	852	1,182	1,050	(132)	-11.14%
7089 · Membership Database Fees	-	-	554	2,050	2,091	41	2.00%
7100 · Telephone	1,323	1,582	1,301	1,612	373	(1,239)	-76.84%
7105 · Advertising	34,412	21,378	8,565	-	-	-	0.00%
7107 · Production Costs	18,500	1,075	-	-	-	-	0.00%
7110 · Publications/Subscriptions	1,701	933	1,547	-	-	-	0.00%
7120 · Membership/Dues	(45)	665	557	-	800	800	0.00%
7175 · O/S Consultants	1,312	7,442	10,208	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	-	12	12	-	0.00%
7195 · Other Gen & Adm Expense	-	483	-	-	-	-	0.00%
Total General & Administrative Expenses	63,438	39,983	29,588	11,849	13,560	1,711	14.44%
Building Overhead							
6015 · Janitorial Expense	235	205	196	191	203	11	6.00%
6020 · Heat	171	199	218	139	147	8	6.06%
6025 · Electricity	375	296	325	315	334	19	6.01%
6030 · Water/Sewer	53	53	85	85	90	5	5.98%
6035 · Outside Maintenance	160	210	207	103	109	6	6.00%
6040 · Building Repairs	184	98	112	69	73	4	6.00%
6045 · Bldg Mtnce Contracts	222	190	165	211	224	13	6.00%
6065 · Bldg Insurance/Fees	227	153	152	127	134	8	5.97%
6070 · Building & Improvements Depre	704	576	647	609	646	37	6.00%
6075 · Furniture & Fixtures Depre	25	59	124	122	129	7	6.01%
7065 · Computers, Equip & Sftwre Depr	469	265	261	235	249	14	6.00%
Total Building Overhead Expenses	2,825	2,304	2,493	2,204	2,336	132	6.00%
Total Expenses	158,122	141,628	128,064	118,636	130,972	12,336	10.40%
Net Profit (Loss)	**(158,122)**	**(141,628)**	**(127,064)**	**(116,386)**	**(127,972)**	**$ (11,586)**	**9.96%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
22 - Public Education:Licensed Lawyer

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
General & Administrative							
7040 · Copy/Printing Expense	-	-	-	86	-	(86)	-100.00%
7045 · Internet Service	-	-	-	178	178	-	0.00%
7050 · Computer Maintenance	-	350	-	-	-	-	0.00%
7089 · Membership Database Fees	-	-	9,000	6,600	6,600	-	0.00%
7195 · Other Gen & Adm Expense	-	-	431	-	-	-	0.00%
Total General & Administrative Expenses	-	350	9,431	6,864	6,778	(86)	-1.25%
Total Expenses	-	350	9,431	6,864	6,778	(86)	-1.25%
Net Profit (Loss)	**-**	**(350)**	**(9,431)**	**(6,864)**	**(6,778)**	**$ 86**	**-1.25%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
23 - Young Lawyers Division

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	-	(375)	-	-	-	-	0.00%
4081 · CLE - Registrations	450	370	2,613	-	-	-	0.00%
4200 · Seminar Profit/Loss	(107)	(29)	2,380	(21)	-	21	-100.00%
Total Revenue	343	(34)	4,993	(21)	-	21	-100.00%
Expenses							
Program Services							
5001 · Meeting Facility-external only	2,958	250	5,217	6,697	7,500	803	12.00%
5002 · Meeting facility-internal only	-	895	760	-	-	-	0.00%
5030 · Speaker Fees & Expenses	600	-	-	-	-	-	0.00%
5035 · Awards	5,101	2,541	4,091	676	1,200	524	77.39%
5037 · Grants/ contributions - general	7,420	3,000	3,050	3,303	5,300	1,997	60.45%
5060 · Program Special Activities	5,481	1,000	4,375	1,910	-	(1,910)	-100.00%
5063 · Special Event Expense	2,864	-	836	1,939	-	(1,939)	-100.00%
5064 · MCLE Fees Paid	2,113	41	362	400	-	(400)	-100.00%
5075 · Food & Bev-external costs only	8,344	10,817	26,967	34,459	33,755	(704)	-2.04%
5076 · Food & beverage - internal only	-	2,377	1,460	-	-	-	0.00%
5085 · Misc. Program Expense	472	668	1,100	-	-	-	0.00%
5095 · Wills for Heroes	831	794	2,082	11	-	(11)	-100.00%
5702 · Travel - Lodging	502	1,593	1,415	3,710	600	(3,110)	-83.83%
5703 · Travel - Transportation/Parking	952	1,418	1,550	1,431	200	(1,231)	-86.02%
5704 · Travel - Mileage Reimbursement	-	-	117	820	400	(420)	-51.20%
5705 · Travel - Per Diems	141	125	447	435	-	(435)	-100.00%
5706 · Travel - Meals	-	-	-	226	-	(226)	-100.00%
5805 · ABA Annual Meeting	225	-	-	125	3,000	2,875	2300.00%
5810 · ABA Mid Year Meeting	-	2,671	-	936	5,000	4,064	434.24%
5820 · ABA Annual Delegate	-	1,579	-	-	1,200	1,200	0.00%
5865 · Retreat	-	-	-	3,300	500	(2,800)	-84.85%
Total Program Services Expenses	38,004	29,769	53,829	60,378	58,655	(1,723)	-2.85%
General & Administrative							
7025 · Office Supplies	-	-	-	223	-	(223)	-100.00%
7040 · Copy/Printing Expense	-	-	-	462	-	(462)	-100.00%
7045 · Internet Service	323	323	54	243	325	82	33.84%
7050 · Computer Maintenance	-	-	1,125	894	1,020	126	14.16%
7055 · Computer Supplies & Small Equip	-	-	-	7,295	-	(7,295)	-100.00%
7110 · Publications/Subscriptions	-	593	-	-	-	-	0.00%
7120 · Membership/Dues	258	490	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	14	11	79	-	-	-	0.00%
7195 · Other Gen & Adm Expense	298	211	525	212	-	(212)	-100.00%
Total General & Administrative Expenses	893	1,628	1,783	9,328	1,345	(7,983)	-85.58%
Total Expenses	38,897	31,396	55,611	69,706	60,000	(9,706)	-13.92%
Other Income/Expense							
4120 · Grant Income	-	-	-	10,000	-	-	0.00%
Net Profit (Loss)	**(38,554)**	**(31,430)**	**(50,618)**	**(59,727)**	**(60,000)**	**$ 9,727**	**-16.29%**

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
25 - LSI

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4005 · Admissions - Application Forms	-	-	7,750	1,500	1,500	1,500	0.00%
Total Revenue	-	-	7,750	1,500	1,500	1,500	0.00%
Expenses							
Program Services							
5075 · Food & Bev-external costs only	-	-	424	250	2,000	1,750	700.00%
5085 · Misc. Program Expense	-	-	63	-	-	-	0.00%
5703 · Travel - Transportation/Parking	-	-	84	25	50	25	100.00%
Total Program Services Expenses	-	-	571	275	2,050	1,775	645.45%
Salaries & Benefits							
5510 · Salaries/Wages	-	-	121,597	152,766	154,119	1,354	0.89%
5605 · Payroll Taxes	-	-	10,002	12,207	11,790	(416)	-3.41%
5610 · Health Insurance	-	-	10,203	14,957	14,873	(84)	-0.56%
5620 · Health Ins/Medical Reimb	-	-	681	1,200	1,200	-	0.00%
5630 · Dental Insurance	-	-	716	974	1,023	49	5.06%
5640 · Life & LTD Insurance	-	-	785	1,028	1,028	-	0.00%
5650 · Retirement Plan Contributions	-	-	3,646	14,328	15,412	1,084	7.56%
5655 · Retirement Plan Fees & Costs	-	-	699	773	800	27	3.46%
5660 · Training/Development	-	-	-	-	500	500	0.00%
Total Salaries/Benefit Expenses	-	-	148,330	198,232	200,744	2,512	1.27%
General & Administrative							
7025 · Office Supplies	-	-	13	50	52	2	4.00%
7035 · Postage/Mailing, net	-	-	1	1	-	(1)	-100.00%
7040 · Copy/Printing Expense	-	-	119	81	84	3	4.00%
7045 · Internet Service	-	-	188	-	-	-	0.00%
7050 · Computer Maintenance	-	-	6,375	6,298	6,999	701	11.14%
7055 · Computer Supplies & Small Equip	-	-	428	-	-	-	0.00%
7089 · Membership Database Fees	-	-	9,659	3,096	90	(3,006)	-97.10%
7100 · Telephone	-	-	-	1,533	330	(1,203)	-78.48%
7105 · Advertising	-	-	49	-	-	-	0.00%
7175 · O/S Consultants	-	-	4,358	3,250	3,000	(250)	-7.69%
7180 · Administrative Fee Expense	-	-	12	54	72	18	33.33%
Total General & Administrative Expenses	-	-	21,202	14,363	10,627	(3,736)	-26.01%
6015 · Janitorial Expense	-	-	-	702	744	42	6.00%
6020 · Heat	-	-	-	515	540	24	4.69%
6025 · Electricity	-	-	-	1,158	1,226	68	5.86%
6030 · Water/Sewer	-	-	-	311	329	19	6.08%
6035 · Outside Maintenance	-	-	-	376	399	23	6.02%
6040 · Building Repairs	-	-	-	253	268	15	6.02%
6045 · Bldg Mtnce Contracts	-	-	-	775	821	46	5.98%
6065 · Bldg Insurance/Fees	-	-	-	466	494	28	5.96%
6070 · Building & Improvements Depre	-	-	-	2,236	2,370	134	6.00%
6075 · Furniture & Fixtures Depre	-	-	-	446	473	27	5.95%
7065 · Computers, Equip & Sftwre Depr	-	-	-	861	913	52	6.03%
Total Building Overhead Expenses	-	-	-	8,098	8,576	478	5.90%
Total Expenses	-	-	170,102	220,968	221,998	1,029	0.47%
Other Income/Expense							
4120 · Grant Income	-	-	136,064	-	-	-	0.00%
Net Profit (Loss)	**-**	**-**	**(162,352)**	**(219,468)**	**(220,498)**	**$ 471**	**-0.21%**