

State Bar of California 2017 Proposed Budget  
Indirect Cost Allocation Comparison (Revised 2/14/17)

Attachment B

<u>Fund</u>	<u>(Adopted)</u> <u>2016 Budget</u>	<u>(Amendment)</u> <u>2016 Budget</u>	<u>Total</u> <u>2016 Amended</u>	<u>(Preliminary</u> <u>2/14/17)</u> <u>2016 Actual</u>	<u>2017 Budget</u>	<u>2016 vs 2017</u>	<u>2016 Actual</u>
	<u>Indirect Costs</u>	<u>Indirect Costs</u>	<u>Budget Indirect</u>	<u>Indirect Costs</u>	<u>Indirect Costs</u>	<u>Budget Changes</u>	<u>vs 2016 Budget</u>
	(To include \$2.67M Capital Exp)						
			<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(C) - (A)</b>	<b>(B) - (A)</b>
Consolidated General Fund	22,538,000	1,667,000	24,205,000	20,553,208	22,340,098	(1,864,902)	(3,651,792)
Admissions	4,690,000	524,000	5,214,000	4,382,448	4,693,852	(520,148)	(831,552)
Annual Meeting	52,000	-	52,000	100,691	-	(52,000)	48,691
Grant	-	-	-	-	-	-	-
Sections	1,459,000	209,000	1,668,000	1,489,965	1,655,383	(12,617)	(178,035)
Legislative Activities	155,000	23,000	178,000	115,344	66,320	(111,680)	(62,656)
EOB/Bar Relations	310,000	46,000	356,000	260,286	100,125	(255,875)	(95,714)
Lawyers Assistance Program	523,000	12,000	535,000	417,700	448,177	(86,823)	(117,300)
Legal Specialization	377,000	90,000	467,000	527,656	763,614	296,614	60,656
Client Security	820,000	-	820,000	636,117	563,793	(256,207)	(183,883)
IT Special Assessment	-	-	-	-	-	-	-
Legal Service Trust Fund	414,000	96,000	510,000	621,271	718,185	208,185	111,271
Equal Access Fund	8,000	-	8,000	14,383	15,243	7,243	6,383
Justice GAP	-	-	-	18,336	9,226	9,226	18,336
Bank Settlement Fund	-	-	-	6,151	29,682	29,682	6,151
Indirect Cost Pool:	31,346,000	2,667,000	34,013,000	29,143,556	31,403,698	(2,609,302)	(4,869,444)
<b><u>Indirect Cost Pool:</u></b>							
General Counsel	4,848,000		4,848,000	3,633,314	4,405,850	(442,150)	(1,214,686)
Finance	2,935,000		2,935,000	1,762,067	2,516,047	(418,953)	(1,172,933)
Member Billing	2,034,000		2,034,000	1,595,026	1,383,824	(650,176)	(438,974)
Procurement	210,000		210,000	214,781	-	(210,000)	4,781
HR	1,533,000		1,533,000	1,526,463	1,779,382	246,382	(6,537)
General Services LA	4,612,000		4,612,000	4,889,073	4,649,033	37,033	277,073
General Services SF	5,711,000		5,711,000	5,313,325	5,298,196	(412,804)	(397,675)
Building - Capital improvement		2,667,000	2,667,000	548,933	986,000	(1,681,000)	(2,118,067)
IT	6,454,000		6,454,000	5,900,554	6,448,838	(5,162)	(553,446)
Executive Direct/BOT/Election, etc	2,565,000		2,565,000	3,531,071	3,384,932	819,932	966,071
Non Departmental	444,000		444,000	228,949	551,596	107,596	(215,051)
	31,346,000	2,667,000	34,013,000	29,143,556	31,403,698	(2,609,302)	(4,869,444)

Notes:

- \$2.6M budget reduction in 2017 are due to decrease in capital expenditures and budget reduction in professional fees.
- 2016 Actual indirect cost saving compare to amended budget is \$4.9M. Cost savings from major expenditure categories including:
  - \$1.2M savings from salary and benefits due to vacant positions
  - \$1.6M savings from professional fees
  - \$2.1M savings from Howard capital improvement as projects were delayed due to lack of fee Bill status.