

WASHINGTON STATE B A R A S S O C I A T I O N

Maggie Yu
Controller
Washington State Bar Association

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October 10, 2026

Dear Section Chairs, Chairs-elect, and Treasurers:

We are pleased to present the finalized FY2026 budget for your section that was approved by the Board of Governors at the September 24-25, 2026 meeting.

Please refer to the below description of how the budget report is laid out:

- Column 1 - "FY2026 Budget": This is the BOG approved annual budget for FY2026 which covers October 1, 2025 to September 30, 2026.
- Column 2 - "FY2027 Budget": This is the BOG approved annual budget for FY2027 which covers October 1, 2026 to September 30, 2027.
- Column 3 - "Comparison": This is the dollar amount variance between the FY2026 and the FY2027 budget.
- Column 5 - "FY2025 Actuals YTD": This is FY25 YTD actual revenues and expenditures as of September 30, 2025.
- Column 6 - "FY2026 Actuals YTD": This is FY26 YTD actual revenues and expenditures as of June 30, 2026.

Please let us know if you have any questions about this document or general budget questions and we would be happy to help. Our contact info is listed below for your convenience:

Carolyn MacGregor – Sections Program Specialist: carolynm@wsba.org
Darshita Patel – Senior Accountant & Budget Analyst: darshitap@wsba.org
Maggie Yu – Controller: maggiey@wsba.org

Have a great year!

Sincerely,

Maggie Yu

Washington State Bar Association
Section Budget Comparison

			FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD	
SBUS REVENUE:	BUSINESS LAW SECTION								
	40500	INTEREST - INVESTMENTS	-	-	-		3,007	-	
	41805	MINI-CLE REVENUE	675	-	(675)	-100%	-	2,295	
	41850	SEMINAR SPLITS W/ CLE	4,000	175	(3,825)	-96%	6,623	-	
	48200	SECTION DUES REVENUE	30,975	29,164	(1,811)	-6%	28,693	40,270	
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,454	7,744	289	4%	155	9,616	
		TOTAL SECTION DUES REVENUE	38,429	36,908	(1,522)	-4%	28,848	49,886	
		TOTAL REVENUE	43,104	37,083	(6,022)	-14%	38,478	52,181	
	DIRECT EXPENSES:								
58125		ANNUAL OR OTHER MEETING EXPENS	1,500	2,000	500	33%	-	-	
58175		AWARDS	500	-	(500)	-100%	-	-	
58300		EXECUTIVE COMMITTEE EXPENSES	10,000	10,000	-	0%	9,048	10,032	
58325		LDSHIP/PROF DEVELOP/RETREATS	900	-	(900)	-100%	-	-	
58350		MEMBERSHIP & RECRUITING EXP	5,000	7,900	2,900	58%	7,069	934	
58375		NEWSLETTER/PUBLICATION EXPENSE	1,000	-	(1,000)	-100%	-	-	
58400		PER MEMBER CHARGE	16,594	15,623	(970)	-6%	21,181	21,600	
58415		FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,502	4,148	(1,354)	-25%	132	7,104	
		TOTAL PER MEMBER CHARGE	22,096	19,772	(2,324)	-11%	21,313	28,704	
58450		RECEPTION/FORUM EXPENSE	1,000	1,000	-	0%	-	-	
58500		NEW MEMBER OUTREACH	1,000	-	(1,000)	-100%	-	-	
58525		SCHOLARSHIPS/DONATIONS/GRANT	5,000	5,000	-	0%	-	-	
58550		SECTION COMMITTEE EXPENSE	6,000	6,000	-	0%	4,155	6,026	
58600		SECTION SPECIAL PROJECTS	-	1,000	1,000		-	-	
58615		LAW SCHOOL OUTREACH	1,000	-	(1,000)	-100%	381	-	
58620		MINI-CLE EXPENSE	2,000	2,000	-	0%	560	12	
58625		SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	-	-	
		TOTAL DIRECT EXPENSES	61,996	59,672	(2,324)	-4%	42,525	45,708	
NET INCOME (LOSS):			(18,892)	(22,589)	(3,698)	20%	(4,047)	6,473	
NEW FUND BALANCE:			50,594	28,004	(22,589)	16%	68,035	75,958	