

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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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
SLCP REVENUE:	LIQUOR, CANNABIS, AND PSYCHEDELICS SECTION							
	41805	MINI-CLE REVENUE	800	800	-	0%	-	700
	48200	SECTION DUES REVENUE	1,406	1,594	188	13%	1,700	2,425
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	479	352	(127)	-27%	(3)	566
		TOTAL SECTION DUES REVENUE	1,885	1,945	61	-13%	1,697	2,991
DIRECT EXPENSES:		TOTAL REVENUE	2,685	2,745	61	2%	1,697	3,691
	58300	EXECUTIVE COMMITTEE EXPENSES	700	700	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	100	-	0%	-	-
	58400	PER MEMBER CHARGE	1,055	1,195	141	13%	1,255	1,819
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	353	264	(90)	-25%	(2)	418
		TOTAL PER MEMBER CHARGE	1,408	1,459	51	-12%	1,253	2,236
	58620	MINI-CLE EXPENSE	200	200	-	0%	-	24
		TOTAL DIRECT EXPENSES	2,408	2,459	51	2%	1,253	2,260
		NET INCOME (LOSS):	277	286	10	3%	444	1,430
		NEW FUND BALANCE:	7,433	7,720	286	4%	6,868	8,587