WASHINGTON STATE
BAR ASSOCIATION

To: Section Chairs, Chair-Elects, and Treasurers

From: Kevin Plachy, Director of Advancement
Tiffany Lynch, Director of Finance

Re: FY 2027 Section Per-Member Charge

Date: May 18, 2026

The Section Per-Member Charge (PMC) is calculated as part of the WSBA annual budget process. It is based on the first draft of the FY 2027 budget for costs of administrative support to WSBA Section leaders and executive committees for the upcoming fiscal year as reflected in the Sections Administration cost center. These costs include: (1) salaries and benefits, (2) overhead, and (3) direct expenses.

The Budget and Audit Committee of the Board of Governors reviewed the PMC calculation on May 18, 2026, and voted to set the FY 2027 PMC at $18.75.

FY 2027 PER-MEMBER CHARGE CALCULATION

1. SALARIES AND BENEFITS

The PMC includes the salaries and benefits of employees that directly support WSBA Sections: approximately two-and-a-half full-time equivalent (FTE) Sections Team staff and a portion of an FTE in Finance for processing section financial transactions such as expense reports, invoice payments, and donations. *The PMC does not include any staff salaries or benefits for Mini-CLEs, sections' half-day, full-day, and multi-day CLEs, section membership dues processing, or any other work performed by WSBA employees in support of Sections.* Benefits are calculated as a percentage of total salaries. The percentage is derived from the WSBA's total salaries and benefits budget for the fiscal year. Items included in employee benefits are employer state and federal taxes and insurance, medical coverage, retirement plan contributions, employee bus passes, and employee assistance plan.

Direct Employee Support	**Full Time Equivalent (FTE)**
• Sections Administration Employees	2.45
• Finance Employee Time[1]	0.08
Total FTE	**2.53**
• Salaries for 2.53 FTEs	$180,802.88
• Benefits	$56,666.49

Total FY27 Salaries and Benefits Budgeted for Sections	**$237,469.37**

[1] Includes cost of employee time for processing accounts payable arising from section activities.

2. OVERHEAD

This charge includes expenses related to general operations attributable to all WSBA employees. Overhead cost is calculated based on a per-FTE dollar amount, which is derived by taking the total cost of overhead divided by the total number of WSBA FTEs. This generates a per-FTE cost, which is multiplied by the total number of FTEs allocated to the Sections Administration cost center. Overhead costs in the FY 2027 Budget consist of:

Overhead Category	**Cost**
• Rent	$1,115,000
• Furniture, Maintenance & Leasehold Improvements	$46,000
• Office Supplies & Equipment	$19,400
• Computer Software Depreciation	$2,606
• Telephone & Internet	$32,640
• HR Expenses	$95,550
• Personal Property Taxes	$6,100
• Furniture & Equipment Depreciation	$145,901
• Computer Hardware Depreciation	$78,249
• Insurance	$287,500
• Professional Fees-Audit	$45,500
• Bank Fees	$25,000
• Information Technology Department Expenses[1]	$1,884,240
Total Overhead Budgeted for FY 2027	**$3,783,686**
• Budgeted WSBA FTEs for FY 2027	143.90
• Overhead per FTE = $3,783,686/143.9	$26,293.85

Total Estimated FY 2027 overhead[2] to be charged to Sections ($26,293.85 x 2.53 FTEs) = $66,523.45

3. DIRECT EXPENSES

These are out-of-pocket costs for administering WSBA Sections, and include:

- Sections Program Events/Meetings Expenses
- Staff Travel (costs for staff to attend executive committee meetings and other section events)

Direct expenses budgeted for all Sections = $2,400

[1] Beginning in FY 2025, the amount allocated for Information Technology expenses is 80% of the total amount budgeted (previously it was 100%).

[2] Historically, there are small overhead differences between the estimated expenses and the final draft WSBA budget.

FY 2027 PER-MEMBER CHARGE CALCULATION BASED ON FY 2027 BUDGET

1. Total Salaries and Benefits	$237,469.37
2. Total Overhead	$66,523.45
3. Direct Expenses	$2,400.00
Total expenses for Sections Administration cost center	**$306,392.82**
Estimated total # of section memberships for FY 2027	**16,000 members**

Total 2027 Cost Per-Member: $19.15/member

The FY 2027 Per-Member Charge will be assessed at $18.75.

FY 2027 SECTION BUDGETS

As a reminder, Section Budget Requests and Request to Change Dues are due on June 8th. You may make additional changes after the budget has been submitted until July 16th. Please email all budget documents to your Sections Program Team at: sectionbudgets@wsba.org

If you have any questions about any of the information contained in this memo or need additional information, please feel free to contact your Sections Program Team for assistance.