

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
SDR	DISPUTE RESOLUTION SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		2,073	-
	41700	CONFERENCES & INSTITUTES	2,793	4,384	1,591	57%	4,384	-
	41805	MINI-CLE REVENUE	-	-	-		-	2,135
	48200	SECTION DUES REVENUE	7,691	8,400	709	9%	10,080	12,409
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,568	1,923	(645)	-25%	(22)	3,353
		TOTAL SECTION DUES REVENUE	10,259	10,323	63	-16%	10,058	15,761
		TOTAL REVENUE	13,052	14,707	1,654	13%	16,514	17,896
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	110	110	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	950	950	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	6,500	6,500	-	0%	5,383	4,376
	58350	MEMBERSHIP & RECRUITING EXP	1,500	1,500	-	0%	-	-
	58400	PER MEMBER CHARGE	4,120	4,500	380	9%	5,314	6,656
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,354	1,030	(324)	-24%	(6)	1,769
		TOTAL PER MEMBER CHARGE	5,474	5,530	56	-15%	5,308	8,425
	58525	SCHOLARSHIPS/DONATIONS/GRANT	3,600	3,600	-	0%	1,461	-
	58600	SECTION SPECIAL PROJECTS	1,500	2,500	1,000	67%	-	1,500
	58620	MINI-CLE EXPENSE	660	900	240	36%	112	696
	58625	SEMINAR EXPENSE - SECTIONS	5,000	7,000	2,000	40%	-	1,000
	58675	WEBSITE EXPENSES	250	250	-	0%	-	146
		TOTAL DIRECT EXPENSES	25,544	28,840	3,296	13%	12,263	16,144
		NET INCOME (LOSS):	(12,492)	(14,133)	(1,641)	13%	4,251	1,752
		NEW FUND BALANCE:	38,433	24,300	(14,133)	-37%	50,925	52,677