

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

Maggie Yu
Controller
Washington State Bar Association

direct line: 206-727-8281
e-mail: maggiey@wsba.org

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
SELU	ENVIRONMENTAL & LAND USE LAW SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS	-	-	-			3,378	-
41805	MINI-CLE REVENUE	-	-	-			1,505	3,900
41850	SEMINAR SPLITS W/ CLE	6,150	2,000	(4,150)	-67%		2,872	-
48200	SECTION DUES REVENUE	22,500	23,100	600	3%		29,496	30,000
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	7,339	5,625	(1,714)	-23%		33	9,843
	TOTAL SECTION DUES REVENUE	29,839	28,725	(1,114)	-21%		29,529	39,843
TOTAL REVENUE		35,989	30,725	(5,264)	-15%		37,284	43,743
DIRECT EXPENSES:								
50165	CONFERENCE CALLS	175	-	(175)	-100%		176	-
58200	BREAKFAST/LUNCH/DINNER MTG EXP	-	1,000	1,000			-	-
58300	EXECUTIVE COMMITTEE EXPENSES	9,500	11,000	1,500	16%		4,804	10,278
58305	EXECUTIVE COMM EXP - OTHER	-	500	500			313	-
58400	PER MEMBER CHARGE	10,547	10,828	281	3%		13,635	14,063
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	3,373	2,637	(737)	-22%		24	4,553
	TOTAL PER MEMBER CHARGE	13,920	13,465	(456)	-19%		13,659	18,615
58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000	10,000	5,000	100%		5,000	-
58615	LAW SCHOOL OUTREACH	2,200	3,000	800	36%		1,188	1,417
58620	MINI-CLE EXPENSE	500	500	-	0%		224	224
58625	SEMINAR EXPENSE - SECTIONS	1,500	1,500	-	0%		-	1,274
58675	WEBSITE EXPENSES	130	130	-	0%		126	-
58750	SEMINAR SCHOLARSHIPS	2,000	4,000	2,000	100%		1,340	2,569
TOTAL DIRECT EXPENSES		34,925	45,095	10,169	29%		26,829	34,376
NET INCOME (LOSS):		1,064	(14,370)	(15,434)	-1451%		10,455	9,367
NEW FUND BALANCE:		85,826	71,456	(14,370)	-17%		84,762	94,128