

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
SHEA	HEALTH LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		3,088	-
	41805	MINI-CLE REVENUE	500	500	-	0%	1,155	540
	41850	SEMINAR SPLITS W/ CLE	-	500	500		702	-
	48200	SECTION DUES REVENUE	8,663	9,113	450	5%	7,880	12,080
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,911	2,166	254	13%	(39)	2,614
		TOTAL SECTION DUES REVENUE	10,574	11,278	704	19%	7,841	14,694
		TOTAL REVENUE	11,074	12,278	1,204	11%	12,786	15,234
DIRECT EXPENSES:								
	58300	EXECUTIVE COMMITTEE EXPENSES	2,000	2,000	-	0%	5,076	-
	58305	EXECUTIVE COMM EXP - OTHER	-	-	-		699	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	10,000	10,000	-	0%	-	8,376
	58375	NEWSLETTER/PUBLICATION EXPENSE	500	500	-	0%	-	-
	58400	PER MEMBER CHARGE	5,414	5,695	281	5%	7,269	7,556
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,763	1,354	(410)	-23%	(42)	2,409
		TOTAL PER MEMBER CHARGE	7,177	7,049	(129)	-18%	7,227	9,965
	58525	SCHOLARSHIPS/DONATIONS/GRANT	2,500	2,500	-	0%	1,250	-
	58615	LAW SCHOOL OUTREACH	3,500	3,500	-	0%	2,050	1,191
	58620	MINI-CLE EXPENSE	400	400	-	0%	284	308
	58625	SEMINAR EXPENSE - SECTIONS	5,000	5,000	-	0%	32	-
		TOTAL DIRECT EXPENSES	31,077	30,949	(129)	0%	16,619	19,840
NET INCOME (LOSS):								
			(20,004)	(18,671)	1,333	11%	(3,833)	(4,606)
NEW FUND BALANCE:								
			50,777	32,107	(18,671)	11%	70,781	66,175