

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
SJUV	JUVENILE LAW SECTION							
REVENUE:								
40500	INTEREST - INVESTMENTS		-	-	-		974	-
41805	MINI-CLE REVENUE		525	1,500	975	186%	8,120	2,910
48200	SECTION DUES REVENUE		5,250	6,300	1,050	20%	7,455	8,979
48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT		1,147	1,313	166	14%	(682)	2,258
	TOTAL SECTION DUES REVENUE		6,397	7,613	1,216	34%	6,773	11,236
TOTAL REVENUE			6,922	9,113	2,191	32%	15,867	14,146
DIRECT EXPENSES:								
50165	CONFERENCE CALLS		165	165	-	0%	175	-
58300	EXECUTIVE COMMITTEE EXPENSES		125	125	-	0%	-	-
58315	HONORARIUM		900	900	-	0%	-	-
58325	LDSHIP/PROF DEVELOP/RETREATS		2,000	7,000	5,000	250%	-	-
58350	MEMBERSHIP & RECRUITING EXP		1,500	1,500	-	0%	1,205	516
58400	PER MEMBER CHARGE		2,813	3,375	563	20%	3,930	4,819
58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT		605	703	99	16%	(357)	1,191
	TOTAL PER MEMBER CHARGE		3,417	4,078	661	36%	3,573	6,010
58525	SCHOLARSHIPS/DONATIONS/GRANT		2,500	2,500	-	0%	99	-
58620	MINI-CLE EXPENSE		1,000	1,000	-	0%	272	172
TOTAL DIRECT EXPENSES			11,607	17,268	5,661	49%	5,324	6,697
NET INCOME (LOSS):			(4,685)	(8,156)	(3,470)	74%	10,543	7,449
NEW FUND BALANCE:			23,526	15,371	(8,156)	-35%	28,212	35,661