

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
SSSP	SOLO & SMALL PRACTICE SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		4,759	-
	41650	RECEPTIONS REVENUE	-	2,000	2,000		2,400	-
	41805	MINI-CLE REVENUE	5,000.00	5,000	-	0%	7,210	3,400
	48200	SECTION DUES REVENUE	24,937.50	26,250	1,313	5%	32,970	38,554
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	8,203.13	6,234	(1,969)	-24%	(768)	10,734
		TOTAL SECTION DUES REVENUE	33,141	32,484	(656)	-19%	32,202	49,288
		TOTAL REVENUE	38,141	39,484	1,344	4%	46,571	52,688
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	200.00	200	-	0%	217	169
	58150	ATTENDANCE AT BOG MEETINGS	100.00	100	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	300.00	300	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	7,500.00	8,000	500	7%	5,303	6,214
	58350	MEMBERSHIP & RECRUITING EXP	12,000.00	12,000	-	0%	7,003	1,385
	58400	PER MEMBER CHARGE	13,359.38	14,063	703	5%	17,380	20,663
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	4,324.92	3,340	(985)	-23%	(384)	5,665
		TOTAL PER MEMBER CHARGE	17,684	17,402	(282)	-18%	16,996	26,328
	58525	SCHOLARSHIPS/DONATIONS/GRANT	5,000.00	5,000	-	0%	-	10,000
	58600	SECTION SPECIAL PROJECTS	2,000.00	2,000	-	0%	-	-
	58620	MINI-CLE EXPENSE	3,000.00	3,000	-	0%	1,008	560
	58625	SEMINAR EXPENSE - SECTIONS	11,000.00	7,000	(4,000)	-36%	-	851
	58675	WEBSITE EXPENSES	6,000.00	7,500	1,500	25%	-	-
	58750	SEMINAR SCHOLARSHIPS	3,000.00	5,200	2,200	73%	-	1,392
		TOTAL DIRECT EXPENSES	67,784	67,702	(82)	0%	30,527	46,899
		NET INCOME (LOSS):	(29,644)	(28,218)	1,426	-5%	16,045	5,789
		NEW FUND BALANCE:	90,413	62,195	(28,218)	-31%	120,057	125,846