

Budget and Expenditure Update

June 5, 2026

The Louisiana State Bar Association's draft proposed budget for the 2026-2027 fiscal year is included here for your information. The draft proposed budget has been approved by the Budget Committee and preliminarily approved by the 2025-2026 Board of Governors. The 2026-2027 Board of Governors will consider final budget approval at its meeting in early June. Even after final approval, the budget may be amended from time to time to reflect developments.¹ If you have any questions about this information, please contact the Treasurer at treasurer@lsba.org.

Notice

The purpose of the LSBA is set forth in Art. III § 1 of its Articles of Incorporation. The expenditure of funds by the LSBA is limited as set forth in the LSBA's Articles and Bylaws; Supreme Court Rule XVIII § 6; *Keller v. State Bar of California*, 496 U.S. 1 (1990); *McDonald v. Longley*, 4 F.4th 229 (5th Cir. 2021); and *Boudreaux v. Louisiana State Bar Ass'n*, 86 F.4th 620 (5th Cir. 2023).

A member may object to the use of any portion of the member's bar dues for activities he or she considers inconsistent with the foregoing constitutional standards. Member objections must be filed within 45 days of the date of the Bar's publication of notice of the activity to which the member is objecting. Details on the objection, refund, and arbitration procedures are set forth in Article XII of the LSBA By-Laws. To review the LSBA's Articles and By-Laws, please visit <https://www.lsba.org/BarGovernance/ByLawsAndArticles.aspx>. To review the LSBA's annual reports, please visit <https://www.lsba.org/NewsAndPublications/AnnualReports.aspx>.

April 29, 2026

To the Board of Governors and Members
of Louisiana State Bar Association

The attached 2026-2027 Proposed Budgeted Expenditures schedule is based on 2024-2025 year-end actual expenditures (unaudited); 2025-2026 budgeted expenditures, as amended; and 2026-2027 proposed budgeted expenditures, as provided by management of the Louisiana State Bar Association (LSBA). Our services were limited to calculating the ratios of the 2026-2027 budgeted expenditures by category to total 2026-2027 budgeted expenditures. We have not compiled, reviewed, or audited the data provided by management, nor evaluated the reasonableness of the actual or budgeted expenditures. Therefore, we express no opinion or other assurance on the information presented in the 2026-2027 Proposed Budgeted Expenditures schedule.

The attached 2026-2027 Proposed Budgeted Expenditures schedule has been acknowledged and accepted by the LSBA as appropriate to meet the intended purposes of informing users of the 2026-2027 proposed budgeted expenditures and providing information on the 2024-2025 year-end actual expenditures (unaudited) and the 2025-2026 budgeted expenditures, as amended, for comparative purposes. Users are responsible for determining whether the information provided is appropriate for their intended use.

Bourgeois Bennett, L.L.C.

Bourgeois Bennett L.L.C.
Certified Public Accountants

LOUISIANA STATE BAR ASSOCIATION
Proposed Budgeted Expenditures
Fiscal Year July 1, 2026 - June 30, 2027

EXPENDITURE CATEGORY	2024-2025	2025-2026	2026-2027 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
GOVERNANCE				
President	\$25,710	\$34,000	\$38,000	0.44%
President-Elect	13,140	30,000	25,000	0.29%
Immediate Past President	5,412	10,000	10,000	0.12%
President-Elect Designee	4,645	5,000	5,000	0.06%
Secretary	3,296	3,500	3,500	0.04%
Treasurer	4,638	5,000	4,500	0.05%
Board of Governors	171,416	140,000	150,000	1.74%
Strategic Planning	22,438	-	-	0.00%
House of Delegates	21,249	30,000	25,000	0.29%
Supreme Court Liaison	799	10,000	10,000	0.12%
Young Lawyers Division	121,952	125,000	125,000	1.45%
Nominations & Elections	17,918	14,000	28,000	0.32%
Legislative Monitoring	-	-	-	0.00%
Leadership LSBA Committee	27,317	26,000	26,000	0.30%
Membership Surveys	205	350	350	0.00%
Committees	7,370	8,000	8,000	0.09%
Telephone	1,137	1,200	1,600	0.02%
Supplies	1,407	2,000	2,000	0.02%
Executive Director - Expenses	21,415	20,000	20,000	0.23%
Personnel	469,411	499,000	513,900	5.96%
	940,875	963,050	995,850	11.54%
COMMUNICATIONS and PUBLICATIONS				
Bar Briefs	589	700	600	0.01%
Louisiana Bar Journal	190,692	195,000	195,000	2.26%
Unrelated Business Income Tax	(26,368)	3,600	4,000	0.05%
Telephone	1,246	1,500	1,500	0.02%
Supplies	330	1,000	1,000	0.01%
Professional Dues and Subscriptions	504	980	675	0.01%
Communications Director - Expenses	6,825	7,000	7,000	0.08%
Personnel	461,716	479,200	494,500	5.73%
	635,534	688,980	704,275	8.16%
MEMBER OUTREACH and DIVERSITY				
Annual Diversity Conclave Program	68,220	70,000	70,000	0.81%
Local Bar Outreach	31,453	42,000	36,000	0.42%
Departmental Projects	26,863	21,500	27,500	0.32%
Printing & Postage	8	200	200	0.00%
Telephone	1,743	2,450	2,450	0.03%
Supplies	2,811	2,200	2,200	0.03%
Professional Dues & Subscriptions	1,204	1,650	1,850	0.02%
Staff Travel & Training	11,770	11,000	11,000	0.13%
Personnel	299,992	329,200	343,000	3.98%
	444,064	480,200	494,200	5.73%
MEMBERSHIP SERVICES and MEETINGS				
Annual Meeting/Summer School	344,659	340,000	350,000	4.06%
Midyear Meeting	37,042	51,809	38,000	0.44%
Bar Admissions Ceremonies	24	300	300	0.00%
Memorial Exercises	664	750	750	0.01%

EXPENDITURE CATEGORY	2024-2025	2025-2026	2026-2027 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
MEMBERSHIP SERVICES and MEETINGS (Cont.)				
Senior Lawyers Division	2,285	2,600	2,600	0.03%
Committees	1,637	3,000	3,000	0.03%
Telephone	1,189	1,800	1,800	0.02%
Supplies	382	500	500	0.01%
Personnel	165,362	203,200	209,000	2.42%
	553,244	603,959	605,950	7.02%
MANDATORY CLE				
Travel	86	2,500	5,000	0.06%
Telephone	1,610	1,700	2,500	0.03%
Postage & Printing	2,337	3,000	3,000	0.03%
Supplies	3,915	5,000	5,000	0.06%
Personnel	337,748	358,500	372,000	4.31%
	345,696	370,700	387,500	4.49%
ACCESS TO JUSTICE				
Professional Dues & Subscriptions	2,300	2,740	2,720	0.03%
Committee Projects	12,231	18,500	18,500	0.21%
Training Programs	2,453	8,100	10,025	0.12%
Travel	5,769	8,000	8,000	0.09%
Supplies	2,123	2,000	2,000	0.02%
Printing & Postage	464	500	500	0.01%
Telephone	1,750	1,900	1,900	0.02%
Louisiana Justice Community Conference	30,285	37,000	37,000	0.43%
Criminal Justice Conference	4,213.00	4,000	4,000	0.05%
Access to Justice Conclave	7,437	10,000	11,000	0.13%
Pro Bono and Children's Awards Programs	7,645	8,000	8,000	0.09%
Legal Innovators for Tomorrow Program	5,326	10,000	8,000	0.09%
Intern Stipends	12,000	12,000	12,000	0.14%
Committees	542	2,500	2,200	0.03%
Personnel	665,526	672,000	665,700	7.72%
	760,064	797,240	791,545	9.17%
PRACTICE MANAGEMENT & ASSISTANCE				
General:				
Committees	17,945	20,000	20,000	0.23%
Ethics, Management & Wellness Programming	2,284	4,010	4,010	0.05%
Travel	7,976	8,000	8,000	0.09%
Personnel	322,675	339,000	350,000	4.06%
	350,880	371,010	382,010	4.43%
CLE Programming:				
CLE Seminars	569,454	500,000	500,000	5.79%
Committee	-	1,000	1,000	0.01%
Sponsor Fee for CLE	3,150	3,000	3,000	0.03%
Travel	3,725	4,000	10,000	0.12%
Supplies	4,263	4,000	4,000	0.05%
Telephone	1,143	1,600	1,600	0.02%
Personnel	203,414	213,000	208,000	2.41%
	785,149	726,600	727,600	8.43%
Law Office Management and Assistance:				
Solo & Small Firm Conference	19,433	25,000	25,000	0.29%
Outreach Seminars and Programs	40,664	33,000	33,000	0.38%
Computer Assisted Legal Research (Fastcase)	127,106	135,000	135,000	1.56%
Fee Arbitration Program	1,123	2,000	2,000	0.02%
Committees	922	2,500	2,500	0.03%
Travel	3,701	4,500	4,500	0.05%

EXPENDITURE CATEGORY	2024-2025	2025-2026	2026-2027 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
PRACTICE MANAGEMENT & ASSISTANCE (Cont.)				
Law Office Management and Assistance (Cont.):				
Supplies	22	700	700	0.01%
Telephone	639	1,200	1,200	0.01%
Personnel	196,499	223,000	227,000	2.63%
	390,109	426,900	430,900	4.99%
Practice Assistance Program:				
Programs	1,410	3,000	3,000	0.03%
Committee	3,783	6,000	6,000	0.07%
Furniture & Equipment	-	1,000	1,000	0.01%
Travel	4,370	5,000	5,000	0.06%
Supplies	2,090	2,500	2,500	0.03%
Telephone	1,441	1,800	2,300	0.03%
Personnel	235,958	247,000	255,500	2.96%
	249,052	266,300	275,300	3.19%
Committee on the Profession:				
Programs	3,869	12,000	12,000	0.14%
Law School Professionalism Programs	7,458	12,000	12,000	0.14%
	11,327	24,000	24,000	0.28%
Lawyer Advertising/Ethics Advisory Service:				
Postage	3,413	2,500	2,500	0.03%
Telephone	1,299	2,100	2,100	0.02%
Committee	4,164	6,000	6,000	0.07%
Travel	598	7,000	7,000	0.08%
Fees on Online Income	5,123	5,500	5,500	0.06%
Supplies	4,618	5,000	5,000	0.06%
Personnel	454,918	477,000	491,500	5.70%
	474,133	505,100	519,600	6.02%
INFORMATION TECHNOLOGY				
Database Management Software	46,583	72,000	52,000	0.60%
Security	15,489	20,000	25,000	0.29%
Technology Upgrades	54,022	50,000	58,000	0.67%
Computer Supplies & Service	23,156	26,000	30,000	0.35%
Internet Access	11,559	13,000	13,000	0.15%
LSBA.org	3,522	4,000	4,000	0.05%
Solace Project	1,245	2,500	2,500	0.03%
Video Conferencing	4,009	4,000	4,000	0.05%
Telephone	2,506	3,500	3,500	0.04%
Supplies	-	500	500	0.01%
Hurricane Evacuation	-	-	4,000	0.05%
IT Director - Expenses	4,620	5,000	5,000	0.06%
Personnel	420,624	436,000	452,500	5.24%
	587,335	636,500	654,000	7.58%
MEMBERSHIP and FINANCE				
Stationery & Printing	21,220	24,000	24,000	0.28%
Postage	28,798	29,000	29,000	0.34%
Professional Services	116,766	112,000	116,100	1.35%
Telephone	614	1,000	1,000	0.01%
Supplies	(2,326)	3,000	1,500	0.02%
Membership & Finance Director Travel & Training	1,868	2,500	4,000	0.05%
Personnel	545,887	550,000	596,000	6.91%
	712,827	721,500	771,600	8.94%

EXPENDITURE CATEGORY	2024-2025	2025-2026	2026-2027 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
GENERAL OPERATIONS				
Property Management	133,940	160,000	160,000	1.85%
Property Insurance	75,526	81,482	84,000	0.97%
Building Supplies	269	2,000	2,000	0.02%
Building Maintenance	32,993	20,000	20,000	0.23%
Furniture & Equipment	1,894	5,000	5,000	0.06%
Equipment Rentals & Supplies	12,264	12,000	12,000	0.14%
Equipment Maintenance	-	1,000	1,000	0.01%
Postage	4,142	4,500	4,500	0.05%
Office Supplies	7,155	6,000	6,000	0.07%
Insurance-Other	73,634	81,700	90,000	1.04%
Litigation	975	5,000	5,000	0.06%
Staff Travel and Training	10,405	17,000	17,000	0.20%
Staff Miscellaneous Expenses	6,183	8,000	8,000	0.09%
Telephone	17,835	25,000	25,000	0.29%
Personnel	241,460	253,000	261,500	3.03%
	618,675	681,682	701,000	8.12%
FINANCIAL SUPPORT				
Judges and Lawyers' Assistance Program **	100,000	100,000	100,000	1.16%
Louisiana Center for Law and Civic Education	63,000	63,000	63,000	0.73%
Committee on Bar Admissions	213,830	-	-	0.00%
	376,830	163,000	163,000	1.89%
TOTAL EXPENDITURES	\$8,235,794	\$8,426,721	\$8,628,330	100.00%

* Sums in column may not add due to rounding.