

Budget Expenditure Update

June 14, 2022

The Louisiana State Bar Association’s approved budget expenditures for the 2022-2023 fiscal year are included here for your information.¹ This budget was approved first by the Budget Committee and then by the 2022-2023 Board of Governors. The budget may be amended from time to time to reflect developments. 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); and *McDonald v. Longley*, 4 F.4th 229 (5th Cir. 2021).

A member may object to the use of any portion of the member’s bar dues for activities he or she considers non-germane to purposes of the LSBA and thus 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>.

1. Also included is the year-end data for the 2020-2021 fiscal year and the FY 2021-2022 budget (as amended April 8, 2022).

May 5, 2022

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

The attached 2022-2023 Proposed Budgeted Expenditures schedule is based on 2020-2021 year-end actual expenditures (unaudited); 2021-2022 budgeted expenditures, as amended; and 2022-2023 proposed budgeted expenditures, as provided by management of the Louisiana State Bar Association (LSBA). Our services were limited to calculating the ratios of the 2022-2023 budgeted expenditures by category to total 2022-2023 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 2022-2023 Proposed Budgeted Expenditures schedule.

The attached 2022-2023 Proposed Budgeted Expenditures schedule has been acknowledged and accepted by the LSBA as appropriate to meet the intended purposes of informing users of the 2022-2023 proposed budgeted expenditures and providing information on the 2020-2021 year-end actual expenditures (unaudited) and the 2021-2022 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
2022-2023 Proposed Budgeted Expenditures
Fiscal Year July 1, 2022 - June 30, 2023

EXPENDITURE CATEGORY	2020-2021	2021-2022	2022-2023 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
GOVERNANCE				
President	\$13,918	\$30,000	\$30,000	0.38%
President-Elect	4,384	20,000	25,000	0.32%
Immediate Past President	5,147	10,000	10,000	0.13%
President-Elect Designee	2,805	3,500	3,500	0.04%
Secretary	2,742	3,000	3,000	0.04%
Treasurer	3,198	2,500	2,500	0.03%
Board of Governors	168,231	120,000	120,000	1.54%
House of Delegates	10,455	40,000	40,000	0.51%
Supreme Court Liaison	6,331	10,000	10,000	0.13%
Young Lawyers Division	118,945	105,000	105,000	1.35%
Nominations & Elections	18,467	25,000	25,000	0.32%
Legislative Monitoring	-	10,000	10,000	0.13%
Leadership LSBA Committee	2,857	22,000	22,000	0.28%
Membership Surveys	186	350	350	0.00%
Committees	15,252	7,000	10,000	0.13%
Telephone	1,633	3,500	3,500	0.04%
Supplies	849	2,500	2,000	0.03%
Executive Director - Expenses	11,085	18,000	18,000	0.23%
Personnel	424,066	415,000	435,000	5.58%
	810,551	847,350	874,850	11.22%
COMMUNICATIONS and PUBLICATIONS				
Bar Briefs	590	550	600	0.01%
Louisiana Bar Journal	155,366	165,000	165,000	2.12%
Public Information Committee	30	250	250	0.00%
Marketing	1,363	-	-	0.00%
Unrelated Business Income Tax	24,001	16,500	18,000	0.23%
Telephone	1,561	1,750	1,750	0.02%
Supplies	1,030	1,500	1,500	0.02%
Professional Dues and Subscriptions	675	675	675	0.01%
Communications Director - Expenses	4,487	5,000	5,000	0.06%
Personnel	408,282	429,500	442,000	5.67%
	597,385	620,725	634,775	8.14%
MEMBER OUTREACH and DIVERSITY				
Annual Diversity Conclave Program	24	75,000	75,000	0.96%
Local Bar Outreach	13,462	35,000	36,000	0.46%
Departmental Projects	23,204	27,500	27,500	0.35%
Citizen Lawyer Awards	1,887	-	-	0.00%
Outreach Communications & Marketing	784	-	-	0.00%
Printing & Postage	98	200	200	0.00%
Telephone	2,532	2,450	2,450	0.03%
Supplies	4,000	3,000	3,000	0.04%
Professional Dues & Subscriptions	1,140	1,650	1,650	0.02%
Staff Travel & Training	2,996	11,000	11,000	0.14%
Personnel	281,524	294,800	304,000	3.90%
	331,651	450,600	460,800	5.91%
MEMBERSHIP SERVICES and MEETINGS				
Annual Meeting/Summer School	299,912	300,000	325,000	4.17%
Midyear Meeting	4,087	30,000	30,000	0.38%
Bar Admissions Ceremonies	-	600	100	0.00%

EXPENDITURE CATEGORY	2020-2021	2021-2022	2022-2023 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
MEMBERSHIP SERVICES and MEETINGS (Cont.)				
Memorial Exercises	-	600	600	0.01%
Senior Lawyers Division	7	1,000	1,000	0.01%
Committees	2,261	4,000	4,000	0.05%
We the People	-	-	5,000	0.06%
Telephone	1,887	2,000	2,000	0.03%
Supplies	97	500	500	0.01%
Personnel	175,567	189,000	194,000	2.49%
	483,818	527,700	562,200	7.21%
GOVERNMENTAL RELATIONS				
Legislation Committee	209	-	-	0.00%
General Expenses	-	-	-	0.00%
Lobbying	48,000	24,000	-	0.00%
Legiscon Subscription	3,525	4,000	-	0.00%
Personnel	28,808	7,575	-	0.00%
	80,542	35,575	-	0.00%
ACCESS TO JUSTICE				
Professional Dues & Subscriptions	3,504	3,640	3,925	0.05%
Committee Projects	6,996	13,000	13,000	0.17%
Training Programs	1,563	11,200	10,400	0.13%
Local Travel	2,950	6,500	6,500	0.08%
Supplies	1,178	2,500	2,500	0.03%
Printing & Postage	464	750	500	0.01%
Telephone	2,955	4,000	4,300	0.06%
Louisiana Justice Community Conference	21,422	27,500	27,500	0.35%
Criminal Justice Conference	65	4,000	4,000	0.05%
Pro Bono and Children's Awards Programs	2,928	7,500	7,500	0.10%
LIFT Program	4,576	10,000	10,000	0.13%
Intern Stipends	6,000	6,000	12,000	0.15%
Committees	170	3,000	3,000	0.04%
Personnel	494,160	600,000	601,000	7.71%
	548,931	699,590	706,125	9.06%
PRACTICE MANAGEMENT & ASSISTANCE				
General:				
Committees	7,325	10,000	15,000	0.19%
Ethics, Management & Wellness Programming	-	5,000	5,000	0.06%
Travel	5,814	6,000	8,000	0.10%
Personnel	281,629	292,000	302,000	3.87%
	294,768	313,000	330,000	4.23%
CLE Programming:				
CLE Seminars	92,286	165,000	357,000	4.58%
Committee	-	500	1,000	0.01%
Sponsor Fee for CLE	1,800	4,000	14,000	0.18%
Travel	175	10,000	10,000	0.13%
Supplies	1,819	2,400	2,400	0.03%
Telephone	1,598	1,800	1,800	0.02%
Personnel	164,594	180,500	185,000	2.37%
	262,272	364,200	571,200	7.33%
Law Office Management and Assistance:				
Solo & Small Firm Conference	2,158	57,000	57,000	0.73%
Outreach Seminars and Programs	11	20,000	20,000	0.26%
Computer Assisted Legal Research (Fastcase)	124,644	135,000	135,000	1.73%
Fee Arbitration Program	1,781	3,500	2,000	0.03%
Committees	105	2,000	2,500	0.03%
Travel	1,815	2,000	2,500	0.03%

EXPENDITURE CATEGORY	2020-2021	2021-2022	2022-2023 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
PRACTICE MANAGEMENT & ASSISTANCE (Cont.)				
Law Office Management and Assistance (Cont.):				
Supplies	40	700	700	0.01%
Telephone	908	1,500	1,500	0.02%
Personnel	183,039	190,300	196,000	2.51%
	314,501	412,000	417,200	5.35%
Practice Assistance Program:				
Programs	1,492	7,000	5,000	0.06%
Committee	4,135	9,000	10,000	0.13%
Computer Supplies & Service	412	500	500	0.01%
Furniture & Equipment	-	1,000	1,000	0.01%
Travel	2,363	3,000	5,000	0.06%
Supplies	2,474	4,000	4,000	0.05%
Telephone	2,466	3,000	3,000	0.04%
Personnel	204,027	213,000	219,400	2.81%
	217,369	240,500	247,900	3.18%
Committee on the Profession:				
Programs	1,318	15,000	16,000	0.21%
Law School Professionalism Programs	408	12,000	12,000	0.15%
	1,726	27,000	28,000	0.36%
Lawyer Advertising:				
Postage	1,079	1,500	2,500	0.03%
Telephone	1,006	1,000	1,000	0.01%
Committee	1,233	2,000	2,000	0.03%
Travel	779	2,500	3,500	0.04%
Supplies	3,114	3,000	3,000	0.04%
Personnel	182,080	197,075	235,000	3.01%
	189,291	207,075	247,000	3.17%
Ethics Advisory Service:				
Committee	1,362	5,000	4,000	0.05%
Travel	1,972	2,500	3,500	0.04%
Supplies	627	1,000	1,000	0.01%
Telephone	1,049	1,500	1,500	0.02%
Personnel	190,960	200,500	206,700	2.65%
	195,970	210,500	216,700	2.78%
INFORMATION TECHNOLOGY				
Database Management Software	31,722	62,000	69,000	0.88%
Technology Upgrades	52,301	62,000	62,000	0.80%
Computer Supplies & Service	16,110	42,000	38,000	0.49%
Internet Access	13,973	17,000	17,000	0.22%
LSBA.org	2,691	6,000	6,000	0.08%
Solace Project	2,186	2,500	2,500	0.03%
Video Conferencing	3,011	5,000	5,000	0.06%
Training	-	2,000	2,000	0.03%
Telephone	3,983	5,500	5,500	0.07%
Supplies	59	550	550	0.01%
Hurricane Evacuation	-	2,640	4,000	0.05%
IT Director - Expenses	4,293	5,000	5,000	0.06%
Personnel	349,678	382,000	393,000	5.04%
	480,007	594,190	609,550	7.82%
MANDATORY CLE				
Travel	700	1,500	5,000	0.06%
Telephone	1,937	3,500	3,000	0.04%
Postage & Printing	14,177	7,000	10,000	0.13%
Supplies	4,889	6,000	6,000	0.08%

EXPENDITURE CATEGORY	2020-2021	2021-2022	2022-2023 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
MANDATORY CLE (Cont.)				
Personnel	300,621	316,000	323,000	4.14%
	322,324	334,000	347,000	4.45%
MEMBERSHIP and FINANCE				
Stationery & Printing	21,784	23,000	24,000	0.31%
Postage	23,538	24,000	26,000	0.33%
Professional Services	75,495	75,000	89,000	1.14%
Telephone	995	1,200	1,200	0.02%
Supplies	-	800	800	0.01%
Membership & Finance Director Travel & Training	1,456	4,000	4,000	0.05%
Personnel	435,587	475,000	496,000	6.36%
	558,855	603,000	641,000	8.22%
GENERAL OPERATIONS				
Property Management	127,613	160,000	160,000	2.05%
Property Insurance	29,715	38,500	50,700	0.65%
Building Supplies	377	2,500	2,500	0.03%
Building Maintenance	7,952	10,000	10,000	0.13%
Furniture & Equipment	-	5,000	5,000	0.06%
Equipment Rentals & Supplies	19,937	35,000	30,000	0.38%
Equipment Maintenance	-	1,000	1,000	0.01%
Postage	4,402	8,000	8,000	0.10%
Office Supplies	5,846	6,000	6,000	0.08%
Insurance-Other	38,126	60,700	70,000	0.90%
Litigation	110	10,000	10,000	0.13%
Staff Travel and Training	2,997	20,000	20,000	0.26%
Staff Miscellaneous Expenses	4,366	5,000	5,000	0.06%
Telephone	23,447	30,000	30,000	0.38%
Personnel	213,154	225,600	232,000	2.98%
	478,042	617,300	640,200	8.21%
FINANCIAL SUPPORT				
Judges and Lawyers' Assistance Program **	200,000	200,000	200,000	2.56%
LCLCE	63,000	63,000	63,000	0.81%
	263,000	263,000	263,000	3.37%
TOTAL EXPENDITURES	\$6,431,003	\$7,367,305	\$7,797,500	100.00%

* Sums in column may not add due to rounding.

** Excludes \$100,000 funded by other sources