

## Budget Expenditure Update

June 19, 2023

The Louisiana State Bar Association's approved budget for the 2023-2024 fiscal year is included here for your information. The preliminary budget has been approved by the Budget Committee and finalized and approved by the 2023-2024 Board of Governors. The budget may be amended from time to time to reflect developments.<sup>1</sup> If you have any questions about this information, please contact the Treasurer at [treasurer@lsba.org](mailto: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 inconsistent with constitutional standards. Members can object to LSBA expenditures based on the preliminary budget, the audited financial statements, the email alerts, the Bar Briefs, the *Louisiana Bar Journal*, or any other notice that they receive. 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 [www.lsba.org/BarGovernance/ByLawsAndArticles.aspx](http://www.lsba.org/BarGovernance/ByLawsAndArticles.aspx). To review the LSBA's annual reports, please visit [www.lsba.org/NewsAndPublications/AnnualReports.aspx](http://www.lsba.org/NewsAndPublications/AnnualReports.aspx).

1. Also included is the year-end data for the 2021-2022 fiscal year and the FY 2022-2023 budget (as amended April 20, 2023).

June 19, 2023

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

The attached schedule of Budgeted Expenditures, as approved by the 2023-2024 Board of Governors, is based on 2021-2022 year-end actual expenditures (unaudited); 2022-2023 budgeted expenditures, as amended; and 2023-2024 approved budgeted expenditures, as provided by management of the Louisiana State Bar Association (LSBA). Our services were limited to calculating the ratios of the 2023-2024 budgeted expenditures by category to total 2023-2024 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 2023-2024 Budgeted Expenditures schedule.

The attached schedule of Budgeted Expenditures has been acknowledged and accepted by the LSBA as appropriate to meet the intended purposes of informing users of the 2023-2024 budgeted expenditures and providing information on the 2021-2022 year-end actual expenditures (unaudited), and the 2022-2023 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.  
Certified Public Accountants

**LOUISIANA STATE BAR ASSOCIATION**  
**Budgeted Expenditures**  
**As Approved by the 2023/2024 Board of Governors**  
**Fiscal Year July 1, 2023 - June 30, 2024**

EXPENDITURE CATEGORY	2021-2022	2022-2023	2023-2024 PROPOSED BUDGET	
	YEAR-END	BUDGET		
	ACTUAL (UNAUDITED)	AS AMENDED	\$ AMOUNT	% OF TOTAL *
<b>GOVERNANCE</b>				
President	\$28,995	\$30,000	\$35,000	0.43%
President-Elect	12,070	25,000	25,000	0.31%
Immediate Past President	11,070	10,000	10,000	0.12%
President-Elect Designee	5,529	5,000	5,000	0.06%
Secretary	4,419	4,000	3,500	0.04%
Treasurer	1,484	2,500	2,500	0.03%
Board of Governors	124,422	125,000	125,000	1.53%
House of Delegates	18,725	40,000	30,000	0.37%
Supreme Court Liaison	-	10,000	10,000	0.12%
Young Lawyers Division	101,081	105,000	105,000	1.28%
Nominations & Elections	17,649	22,000	22,000	0.27%
Legislative Monitoring	10,000	10,000	10,000	0.12%
Legislative Advocacy	-	-	-	0.00%
Leadership LSBA Committee	15,651	22,000	22,000	0.27%
Membership Surveys	186	350	350	0.00%
Committees	6,734	10,000	8,000	0.10%
Telephone	1,272	2,000	1,600	0.02%
Supplies	1,313	2,000	2,000	0.02%
Executive Director - Expenses	12,578	18,000	18,000	0.22%
Personnel	429,289	435,000	448,500	5.48%
	<b>802,467</b>	<b>877,850</b>	<b>883,450</b>	<b>10.79%</b>
<b>COMMUNICATIONS and PUBLICATIONS</b>				
Bar Briefs	396	600	600	0.01%
Louisiana Bar Journal	175,931	165,000	190,000	2.32%
Public Information Committee	-	250	-	0.00%
Unrelated Business Income Tax	18,500	18,000	18,000	0.22%
Telephone	1,313	1,750	1,500	0.02%
Supplies	1,097	1,500	1,500	0.02%
Professional Dues and Subscriptions	675	675	675	0.01%
Communications Director - Expenses	3,049	5,000	5,000	0.06%
Personnel	429,966	442,000	455,000	5.56%
	<b>630,927</b>	<b>634,775</b>	<b>672,275</b>	<b>8.21%</b>
<b>MEMBER OUTREACH and DIVERSITY</b>				
Annual Diversity Conclave Program	51,914	66,000	75,000	0.92%
Local Bar Outreach	30,221	36,000	36,000	0.44%
Departmental Projects	25,021	27,500	27,500	0.34%
Printing & Postage	118	200	200	0.00%
Telephone	1,962	2,450	2,450	0.03%
Supplies	1,127	2,000	2,000	0.02%
Professional Dues & Subscriptions	1,355	1,650	1,650	0.02%
Staff Travel & Training	6,099	11,000	11,000	0.13%
Personnel	297,589	304,000	313,000	3.82%
	<b>415,406</b>	<b>450,800</b>	<b>468,800</b>	<b>5.73%</b>
<b>MEMBERSHIP SERVICES and MEETINGS</b>				
Annual Meeting/Summer School	335,341	325,000	310,000	3.79%
Midyear Meeting	31,422	30,000	35,000	0.43%
Reception During ABA Midyear Meeting	-	15,000	-	0.00%
Bar Admissions Ceremonies	-	100	100	0.00%

EXPENDITURE CATEGORY	2021-2022 YEAR-END ACTUAL (UNAUDITED)	2022-2023 BUDGET AS AMENDED	2023-2024 PROPOSED BUDGET	
			\$ AMOUNT	% OF TOTAL *
<b>MEMBERSHIP SERVICES and MEETINGS (Cont.)</b>				
Memorial Exercises	584	600	600	0.01%
Senior Lawyers Division	13	1,000	250	0.00%
Committees	3,313	4,000	4,000	0.05%
We the People ( <a href="http://www.lalce.org/programs.html">http://www.lalce.org/programs.html</a> )	-	-	5,000	0.06%
Telephone	1,467	2,000	1,800	0.02%
Supplies	258	500	500	0.01%
Personnel	176,511	194,000	200,000	2.44%
	<b>548,909</b>	<b>572,200</b>	<b>557,250</b>	<b>6.81%</b>
<b>MANDATORY CLE</b>				
Travel	850	5,000	5,000	0.06%
Telephone	1,742	3,000	2,500	0.03%
Postage & Printing	2,282	5,000	5,000	0.06%
Supplies	3,034	5,000	5,000	0.06%
Personnel	309,365	323,000	333,000.00	4.07%
	<b>317,273</b>	<b>341,000</b>	<b>350,500.00</b>	<b>4.28%</b>
<b>ACCESS TO JUSTICE</b>				
Professional Dues & Subscriptions	3,250	3,925	3,475	0.04%
Committee Projects	9,500	13,000	13,000	0.16%
Training Programs	4,044	10,400	10,400	0.13%
Local Travel	7,555	6,500	5,500	0.07%
Supplies	823	2,500	2,000	0.02%
Printing & Postage	452	500	500	0.01%
Telephone	2,291	4,300	3,000	0.04%
Louisiana Justice Community Conference	11,741	27,500	28,000	0.34%
Criminal Justice Conference	127	4,000	4,000	0.05%
Pro Bono and Children's Awards Programs	7,203	7,500	8,000	0.10%
Legal Innovators for Tomorrow Program	6,484	10,000	10,000	0.12%
Intern Stipends	9,000	12,000	12,000	0.15%
Committees	220	1,500	3,000	0.04%
Personnel	555,887	601,000	619,000	7.56%
	<b>618,577</b>	<b>704,625</b>	<b>721,875</b>	<b>8.82%</b>
<b>PRACTICE MANAGEMENT &amp; ASSISTANCE</b>				
General:				
Committees	11,439	20,000	20,000	0.24%
Ethics, Management & Wellness Programming	1,371	5,000	5,000	0.06%
Travel	3,716	8,000	8,000	0.10%
Personnel	289,903	302,000	312,000	3.81%
	<b>306,429</b>	<b>335,000</b>	<b>345,000</b>	<b>4.21%</b>
CLE Programming:				
CLE Seminars	172,299	357,000	440,000	5.37%
Committee	-	1,000	1,000	0.01%
Sponsor Fee for CLE	2,000	3,000	3,000	0.04%
Travel	1,174	10,000	10,000	0.12%
Supplies	975	2,400	3,000	0.04%
Telephone	1,257	1,800	1,600	0.02%
Personnel	172,703	185,000	213,000	2.60%
	<b>350,408</b>	<b>560,200</b>	<b>671,600</b>	<b>8.20%</b>
Law Office Management and Assistance:				
Solo & Small Firm Conference	4,887	57,000	25,000	0.31%
Outreach Seminars and Programs	22,874	20,000	25,000	0.31%
Computer Assisted Legal Research (Fastcase)	124,644	135,000	135,000	1.65%
Fee Arbitration Program	1,674	2,000	2,000	0.02%
Committees	2,204	2,500	2,500	0.03%
Travel	2,024	2,500	2,500	0.03%

EXPENDITURE CATEGORY	2021-2022 YEAR-END ACTUAL (UNAUDITED)	2022-2023 BUDGET AS AMENDED	2023-2024 PROPOSED BUDGET	
			\$ AMOUNT	% OF TOTAL *
<b>PRACTICE MANAGEMENT &amp; ASSISTANCE (Cont.)</b>				
Law Office Management and Assistance (Cont.):				
Supplies	48	700	700	0.01%
Telephone	701	1,200	1,200	0.01%
Personnel	186,820	196,000	202,000	2.47%
	<b>345,876</b>	<b>416,900</b>	<b>395,900</b>	<b>4.84%</b>
Practice Assistance Program:				
Programs	3,487	5,000	5,000	0.06%
Committee	2,944	6,000	6,000	0.07%
Computer Supplies & Service	388	500	500	0.01%
Furniture & Equipment	694	1,000	1,000	0.01%
Travel	2,049	5,000	5,000	0.06%
Supplies	2,148	4,000	4,000	0.05%
Telephone	2,100	3,000	2,500	0.03%
Personnel	209,804	219,400	226,000	2.76%
	<b>223,614</b>	<b>243,900</b>	<b>250,000</b>	<b>3.05%</b>
Committee on the Profession:				
Programs	14,495	16,000	16,000	0.20%
Law School Professionalism Programs	331	12,000	12,000	0.15%
	<b>14,826</b>	<b>28,000</b>	<b>28,000</b>	<b>0.34%</b>
Lawyer Advertising/Ethics Advisory Service:				
Postage	1,738	2,500	2,500	0.03%
Telephone	1,607	2,500	2,100	0.03%
Committee	5,627	6,000	6,000	0.07%
Travel	918	7,000	7,000	0.09%
Supplies	4,612	5,000	5,000	0.06%
Personnel	427,983	492,700	507,700	6.20%
	<b>442,485</b>	<b>515,700</b>	<b>530,300</b>	<b>6.48%</b>
<b>INFORMATION TECHNOLOGY</b>				
Database Management Software	70,501	69,000	56,000	0.68%
Security	-	-	15,000	0.18%
Technology Upgrades	57,105	62,000	60,000	0.73%
Computer Supplies & Service	34,212	38,000	38,000	0.46%
Internet Access	14,290	17,000	15,000	0.18%
LSBA.org	1,549	3,000	4,600	0.06%
Solace Project	2,392	2,500	2,500	0.03%
Video Conferencing	3,102	5,000	4,000	0.05%
Telephone	2,964	3,500	3,500	0.04%
Supplies	216	550	550	0.01%
Hurricane Evacuation	2,627	-	3,000.00	0.04%
IT Director - Expenses	3,376	5,000	5,000	0.06%
Personnel	364,816	393,000	404,000	4.93%
	<b>557,150</b>	<b>598,550</b>	<b>611,150</b>	<b>7.46%</b>
<b>MEMBERSHIP and FINANCE</b>				
Stationery & Printing	15,326	24,000	24,000	0.29%
Postage	21,907	26,000	26,000	0.32%
Professional Services	90,014	96,050	100,000	1.22%
Telephone	817	1,200	1,200	0.01%
Supplies	769	800	800	0.01%
Membership & Finance Director Travel & Training	1,112	4,000	4,000	0.05%
Personnel	419,834	511,000	513,000	6.27%
	<b>549,779</b>	<b>663,050</b>	<b>669,000</b>	<b>8.17%</b>

EXPENDITURE CATEGORY	2021-2022	2022-2023	2023-2024 PROPOSED BUDGET	
	YEAR-END	BUDGET	\$ AMOUNT	% OF TOTAL *
	ACTUAL (UNAUDITED)	AS AMENDED		
<b>GENERAL OPERATIONS</b>				
Property Management	105,838	150,000	150,000	1.83%
Property Insurance	39,770	50,700	71,414	0.87%
Building Supplies	434	2,500	2,000	0.02%
Building Maintenance	1,421	169,000	10,000	0.12%
Furniture & Equipment	187	5,000	5,000	0.06%
Equipment Rentals & Supplies	20,456	25,000	30,000	0.37%
Equipment Maintenance	-	1,000	1,000	0.01%
Postage	4,068	5,000	5,000	0.06%
Office Supplies	(254)	6,000	6,000	0.07%
Insurance-Other	59,421	70,000	72,025	0.88%
Litigation	4,587	10,000	10,000	0.12%
Staff Travel and Training	7,964	20,000	17,000	0.21%
Staff Miscellaneous Expenses	5,788	5,000	8,000	0.10%
Telephone	22,469	25,000	25,000	0.31%
Personnel	212,292	232,000	237,000	2.89%
	<b>484,441</b>	<b>776,200</b>	<b>649,439</b>	<b>7.93%</b>
<b>FINANCIAL SUPPORT</b>				
Judges and Lawyers' Assistance Program **	200,000	200,000	100,000	1.22%
Louisiana Center for Law and Civic Education	63,000	63,000	63,000	0.77%
Committee on Bar Admissions	-	-	220,000	2.69%
	<b>263,000</b>	<b>263,000</b>	<b>383,000</b>	<b>4.68%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,871,567</b>	<b>\$7,981,750</b>	<b>\$8,187,539</b>	<b>100.00%</b>

\* Sums in column may not add due to rounding.

\*\* Excludes \$200,000 (\$100,000 for 2021-2022) funded by other sources