

Budget and Expenditure Update

June 7, 2024

The Louisiana State Bar Association's approved budget for the 2024-2025 fiscal year is included here for your information. The proposed budget was approved by the Budget Committee and preliminarily approved by the 2023-2024 Board of Governors. The 2024-2025 Board of Governors approved the final budget at its meeting on June 7. 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>.

1. Also included is the year-end data for the 2022-2023 fiscal year and the current budget (as amended April 2024) for the 2023-2024 fiscal year.

May 13, 2024

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

The attached 2024-2025 Proposed Budgeted Expenditures schedule is based on 2022-2023 year-end actual expenditures (unaudited); 2023-2024 budgeted expenditures, as amended; and 2024-2025 proposed budgeted expenditures, as provided by management of the Louisiana State Bar Association (LSBA). Our services were limited to calculating the ratios of the 2024-2025 budgeted expenditures by category to total 2024-2025 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 2024-2025 Proposed Budgeted Expenditures schedule.

The attached 2024-2025 Proposed Budgeted Expenditures schedule has been acknowledged and accepted by the LSBA as appropriate to meet the intended purposes of informing users of the 2024-2025 proposed budgeted expenditures and providing information on the 2022-2023 year-end actual expenditures (unaudited) and the 2023-2024 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, 2024 - June 30, 2025

EXPENDITURE CATEGORY	2022-2023	2023-2024	2024-2025 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
GOVERNANCE				
President	\$26,175	\$35,000	\$32,000	0.38%
President-Elect	17,572	25,000	25,000	0.30%
Immediate Past President	8,575	11,000	11,000	0.13%
President-Elect Designee	2,305	5,000	5,000	0.06%
Secretary	4,349	3,500	3,500	0.04%
Treasurer	1,042	1,500	3,500	0.04%
Board of Governors	137,077	125,000	140,000	1.65%
Strategic Planning	-	-	30,000	0.35%
House of Delegates	20,080	30,000	30,000	0.35%
Supreme Court Liaison	3,927.00	5,000	10,000	0.12%
Young Lawyers Division	104,235	105,000	125,000	1.48%
Nominations & Elections	13,550	15,000	15,000	0.18%
Legislative Monitoring	-	-	-	0.00%
Leadership LSBA Committee	21,863	22,000	23,000	0.27%
Membership Surveys	186	200	350	0.00%
Committees	7,295	8,000	8,000	0.09%
Telephone	1,384	1,600	1,600	0.02%
Supplies	983	2,000	2,000	0.02%
Executive Director - Expenses	19,494	21,000	20,000	0.24%
Personnel	435,998	448,500	472,000	5.57%
	826,090	864,300	956,950	11.29%
COMMUNICATIONS and PUBLICATIONS				
Bar Briefs	624	600	650	0.01%
Louisiana Bar Journal	188,407	190,000	190,000	2.24%
Unrelated Business Income Tax	-	5,000	5,000	0.06%
Telephone	1,292	1,500	1,500	0.02%
Supplies	1,306	1,500	1,500	0.02%
Professional Dues and Subscriptions	405	675	675	0.01%
Communications Director - Expenses	5,099	5,000	5,000	0.06%
Personnel	399,419	455,000	473,000	5.58%
	596,552	659,275	677,325	7.99%
MEMBER OUTREACH and DIVERSITY				
Annual Diversity Conclave Program	66,346	68,000	70,000	0.83%
Local Bar Outreach	22,866	31,000	36,000	0.42%
Departmental Projects	27,393	33,155	27,500	0.32%
Printing & Postage	145	200	200	0.00%
Telephone	1,892	2,450	2,450	0.03%
Supplies	2,289	2,000	2,200	0.03%
Professional Dues & Subscriptions	1,505	995	1,650	0.02%
Staff Travel & Training	9,594	11,000	11,000	0.13%
Personnel	278,223	313,000	323,000	3.81%
	410,253	461,800	474,000	5.59%
MEMBERSHIP SERVICES and MEETINGS				
Annual Meeting/Summer School	314,110	310,000	325,000	3.84%
Midyear Meeting	33,495	38,000	35,000	0.41%
Bar Admissions Ceremonies	(4,065)	250	300	0.00%
Memorial Exercises	795	600	600	0.01%

EXPENDITURE CATEGORY	2022-2023	2023-2024	2024-2025 PROPOSED BUDGET	
	YEAR-END	BUDGET	\$ AMOUNT	% OF TOTAL *
	ACTUAL (UNAUDITED)	AS AMENDED		
MEMBERSHIP SERVICES and MEETINGS (Cont.)				
Senior Lawyers Division	1,966	250	500	0.01%
Committees	1,445	4,000	3,500	0.04%
We the People (http://www.lalce.org/programs.html)	-	-	5,000	0.06%
Telephone	1,370	1,800	1,800	0.02%
Supplies	347	500	500	0.01%
Personnel	180,310	200,000	201,000	2.37%
	529,773	555,400	573,200	6.77%
MANDATORY CLE				
Travel	3,608	2,500	5,000	0.06%
Telephone	1,769	2,500	2,500	0.03%
Postage & Printing	1,933	4,000	3,000	0.04%
Supplies	3,877	5,000	5,000	0.06%
Personnel	319,311	333,000	342,000.00	4.04%
	330,498	347,000	357,500	4.22%
ACCESS TO JUSTICE				
Professional Dues & Subscriptions	3,083	3,475	3,675	0.04%
Committee Projects	11,865	13,000	15,500	0.18%
Training Programs	2,687	5,700	10,500	0.12%
Local Travel	9,971	5,500	6,000	0.07%
Supplies	3,019	2,000	2,000	0.02%
Printing & Postage	327	500	500	0.01%
Telephone	1,960	3,000	2,500	0.03%
Louisiana Justice Community Conference	27,500	28,000	32,000	0.38%
Criminal Justice Conference	1,500	-	4,000	0.05%
Access to Justice Conclave	-	11,000	10,000	0.12%
Pro Bono and Children's Awards Programs	7,523	8,000	8,000	0.09%
Legal Innovators for Tomorrow Program	7,253	6,300	10,000	0.12%
Intern Stipends	12,000	12,000	12,000	0.14%
Committees	638	1,200	2,500	0.03%
Personnel	549,911	619,000	652,000	7.70%
	639,237	718,675	771,175	9.10%
PRACTICE MANAGEMENT & ASSISTANCE				
General:				
Committees	16,109	20,000	20,000	0.24%
Ethics, Management & Wellness Programming	4,020	5,000	5,000	0.06%
Travel	6,946	8,000	8,000	0.09%
Personnel	296,710	312,000	328,500	3.88%
	323,785	345,000	361,500	4.27%
CLE Programming:				
CLE Seminars	501,737	480,000	480,000	5.67%
Committee	-	1,000	1,000	0.01%
Sponsor Fee for CLE	3,225	3,000	3,000	0.04%
Travel	2,306	10,000	10,000	0.12%
Supplies	3,572	3,000	3,000	0.04%
Telephone	1,232	1,600	1,600	0.02%
Personnel	174,789	213,000	215,500	2.54%
	686,861	711,600	714,100	8.43%
Law Office Management and Assistance:				
Solo & Small Firm Conference	33,494	25,000	25,000	0.30%
Outreach Seminars and Programs	33,017	32,000	33,000	0.39%
Computer Assisted Legal Research (Fastcase)	124,644	135,000	135,000	1.59%
Fee Arbitration Program	2,256	2,000	2,000	0.02%
Committees	822	2,500	2,500	0.03%
Travel	4,114	2,500	4,500	0.05%

EXPENDITURE CATEGORY	2022-2023	2023-2024	2024-2025 PROPOSED BUDGET	
	YEAR-END ACTUAL (UNAUDITED)	BUDGET AS AMENDED	\$ AMOUNT	% OF TOTAL *
PRACTICE MANAGEMENT & ASSISTANCE (Cont.)				
Law Office Management and Assistance (Cont.):				
Supplies	31	700	700	0.01%
Telephone	673	1,200	1,200	0.01%
Personnel	191,102	202,000	216,000	2.55%
	390,153	402,900	419,900	4.96%
Practice Assistance Program:				
Programs	1,438	5,000	3,000	0.04%
Committee	2,806	6,000	6,000	0.07%
Computer Supplies & Service	-	-	-	0.00%
Furniture & Equipment	-	1,000	1,000	0.01%
Travel	2,477	5,000	5,000	0.06%
Supplies	2,428	4,000	4,000	0.05%
Telephone	1,536	2,500	2,500	0.03%
Personnel	215,081	226,000	240,000	2.83%
	225,766	249,500	261,500	3.09%
Committee on the Profession:				
Programs	4,305	16,000	16,000	0.19%
Law School Professionalism Programs	5,894	9,000	12,000	0.14%
	10,199	25,000	28,000	0.33%
Lawyer Advertising/Ethics Advisory Service:				
Postage	2,346	2,500	2,500	0.03%
Telephone	1,488	2,100	2,100	0.02%
Committee	6,075	6,000	6,000	0.07%
Travel	915	7,000	7,000	0.08%
Supplies	5,282	5,000	5,000	0.06%
Personnel	444,916	507,700	463,000	5.46%
	461,022	530,300	485,600	5.73%
INFORMATION TECHNOLOGY				
Database Management Software	58,677	56,000	56,000	0.66%
Security	-	15,000	15,000	0.18%
Technology Upgrades	59,335	58,000	58,000	0.68%
Computer Supplies & Service	20,583	23,000	35,000	0.41%
Internet Access	13,819	12,000	14,000	0.17%
LSBA.org	2,985	4,600	4,000	0.05%
Solace Project	1,850	2,500	2,500	0.03%
Video Conferencing	2,939	4,000	4,000	0.05%
Telephone	2,261	3,500	3,500	0.04%
Supplies	367	550	550	0.01%
Hurricane Evacuation	-	-	4,000	0.05%
IT Director - Expenses	3,357	5,000	5,000	0.06%
Personnel	383,802	404,000	422,500	4.99%
	549,975	588,150	624,050	7.37%
MEMBERSHIP and FINANCE				
Stationery & Printing	22,988	24,000	24,000	0.28%
Postage	24,063	26,000	26,000	0.31%
Professional Services	85,931	100,000	108,000	1.27%
Telephone	732	1,200	1,200	0.01%
Supplies	(3,692)	800	800	0.01%
Membership & Finance Director Travel & Training	2,196	1,500	4,000	0.05%
Personnel	487,133	513,000	550,000	6.49%
	619,351	666,500	714,000	8.43%

EXPENDITURE CATEGORY	2022-2023	2023-2024	2024-2025 PROPOSED BUDGET	
	YEAR-END	BUDGET	\$ AMOUNT	% OF TOTAL *
	ACTUAL (UNAUDITED)	AS AMENDED		
GENERAL OPERATIONS				
Property Management	153,865	150,000	160,000	1.89%
Property Insurance	48,321	74,500	83,500	0.99%
Building Supplies	269	2,000	2,000	0.02%
Building Maintenance	39,609	210,000	20,000	0.24%
Furniture & Equipment	-	1,000	5,000	0.06%
Equipment Rentals & Supplies	22,023	15,000	16,000	0.19%
Equipment Maintenance	-	1,000	1,000	0.01%
Postage	6,123	5,000	5,000	0.06%
Office Supplies	(7,417)	6,000	6,000	0.07%
Insurance-Other	67,758	75,000	72,025	0.85%
Litigation	3,301	5,000	5,000	0.06%
Staff Travel and Training	8,810	17,000	17,000	0.20%
Staff Miscellaneous Expenses	6,018	8,000	8,000	0.09%
Telephone	20,909	25,000	25,000	0.30%
Personnel	214,871	237,000	245,500	2.90%
	584,460	831,500	671,025	7.92%
FINANCIAL SUPPORT				
Judges and Lawyers' Assistance Program **	118,864	100,000	100,000	1.18%
Louisiana Center for Law and Civic Education	63,000	63,000	63,000	0.74%
Committee on Bar Admissions	-	215,500	220,000	2.60%
	181,864	378,500	383,000	4.52%
TOTAL EXPENDITURES	\$7,365,839	\$8,335,400	\$8,472,825	100.00%

* Sums in column may not add due to rounding.

** Excludes \$200,000 funded by other sources