

Budget and Expenditure Update

April 28, 2025

The Louisiana State Bar Association's draft proposed budget for the 2025-2026 fiscal year is included here for your information. The draft proposed budget has been approved by the Budget Committee and preliminarily approved by the 2024-2025 Board of Governors. The 2025-2026 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 28, 2025

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

The attached 2025-2026 Proposed Budgeted Expenditures schedule is based on 2023-2024 year-end actual expenditures (unaudited); 2024-2025 budgeted expenditures, as amended; and 2025-2026 proposed budgeted expenditures, as provided by management of the Louisiana State Bar Association (LSBA). Our services were limited to calculating the ratios of the 2025-2026 budgeted expenditures by category to total 2025-2026 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 2025-2026 Proposed Budgeted Expenditures schedule.

The attached 2025-2026 Proposed Budgeted Expenditures schedule has been acknowledged and accepted by the LSBA as appropriate to meet the intended purposes of informing users of the 2025-2026 proposed budgeted expenditures and providing information on the 2023-2024 year-end actual expenditures (unaudited) and the 2024-2025 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
Proposed Budgeted Expenditures
Fiscal Year July 1, 2025 - June 30, 2026

EXPENDITURE CATEGORY	2023-2024 YEAR-END ACTUAL (UNAUDITED)	2024-2025 BUDGET AS AMENDED	2025-2026 PROPOSED BUDGET	
			\$ AMOUNT	% OF TOTAL *
GOVERNANCE				
President	\$33,147	\$32,000	\$34,000	0.40%
President-Elect	20,450	25,000	30,000	0.36%
Immediate Past President	10,646	11,000	10,000	0.12%
President-Elect Designee	4,991	5,000	5,000	0.06%
Secretary	3,072	3,500	3,500	0.04%
Treasurer	1,098	3,500	3,500	0.04%
Board of Governors	145,096	140,000	140,000	1.66%
Strategic Planning	-	30,000	-	0.00%
House of Delegates	24,511	30,000	30,000	0.36%
Supreme Court Liaison	3,129	10,000	10,000	0.12%
Young Lawyers Division	120,281	125,000	125,000	1.48%
Nominations & Elections	15,307	18,000	18,000	0.21%
Legislative Monitoring	-	-	-	0.00%
Leadership LSBA Committee	22,033	23,000	26,000	0.31%
Membership Surveys	186	350	350	0.00%
Committees	5,456	8,000	8,000	0.10%
Telephone	1,244	1,600	1,600	0.02%
Supplies	1,212	2,000	2,000	0.02%
Executive Director - Expenses	20,918	20,000	20,000	0.24%
Personnel	444,148	472,000	499,000	5.93%
	876,925	959,950	965,950	11.48%
COMMUNICATIONS and PUBLICATIONS				
Bar Briefs	701	650	700	0.01%
Louisiana Bar Journal	184,346	190,000	195,000	2.32%
Unrelated Business Income Tax	(14,729)	5,000	8,000	0.10%
Telephone	1,234	1,500	1,500	0.02%
Supplies	395	1,500	1,000	0.01%
Professional Dues and Subscriptions	540	675	675	0.01%
Communications Director - Expenses	5,754	7,000	7,000	0.08%
Personnel	436,706	473,000	479,200	5.69%
	614,947	679,325	693,075	8.23%
MEMBER OUTREACH and DIVERSITY				
Annual Diversity Conclave Program	67,324	70,000	70,000	0.83%
Local Bar Outreach	29,141	36,000	36,000	0.43%
Departmental Projects	33,333	27,500	27,500	0.33%
Printing & Postage	237	200	200	0.00%
Telephone	1,787	2,450	2,450	0.03%
Supplies	2,149	2,200	2,200	0.03%
Professional Dues & Subscriptions	995	1,650	1,650	0.02%
Staff Travel & Training	11,259	11,000	11,000	0.13%
Personnel	299,052	323,000	329,200	3.91%
	445,277	474,000	480,200	5.70%
MEMBERSHIP SERVICES and MEETINGS				
Annual Meeting/Summer School	338,405	325,000	340,000	4.04%
Midyear Meeting	38,153	35,000	38,000	0.45%
Bar Admissions Ceremonies	143	300	300	0.00%
Memorial Exercises	401	600	600	0.01%

EXPENDITURE CATEGORY	2023-2024	2024-2025	2025-2026 PROPOSED BUDGET	
	YEAR-END	BUDGET	\$ AMOUNT	% OF TOTAL *
	ACTUAL (UNAUDITED)	AS AMENDED		
MEMBERSHIP SERVICES and MEETINGS (Cont.)				
Senior Lawyers Division	318	500	700	0.01%
Committees	2,941	3,500	3,000	0.04%
Telephone	1,314	1,800	1,800	0.02%
Supplies	181	500	500	0.01%
Personnel	188,482	201,000	203,200	2.41%
	570,338	568,200	588,100	6.99%
MANDATORY CLE				
Travel	275	5,000	5,000	0.06%
Telephone	1,642	2,500	2,500	0.03%
Postage & Printing	2,233	3,000	3,000	0.04%
Supplies	3,428	5,000	5,000	0.06%
Personnel	332,547	342,000	358,500	4.26%
	340,125	357,500	374,000	4.44%
ACCESS TO JUSTICE				
Professional Dues & Subscriptions	2,990	3,675	2,740	0.03%
Committee Projects	15,194	15,500	18,500	0.22%
Training Programs	2,020	10,500	8,100	0.10%
Travel	10,623	6,000	8,000	0.10%
Supplies	1,505	2,000	2,000	0.02%
Printing & Postage	275	500	500	0.01%
Telephone	1,814	2,500	2,500	0.03%
Louisiana Justice Community Conference	28,237	32,000	37,000	0.44%
Criminal Justice Conference	-	4,000	4,000	0.05%
Access to Justice Conclave	8,831	10,000	10,000	0.12%
Pro Bono and Children's Awards Programs	8,696	8,000	8,000	0.10%
Legal Innovators for Tomorrow Program	6,753	10,000	10,000	0.12%
Intern Stipends	12,000	12,000	12,000	0.14%
Committees	479	2,500	2,500	0.03%
Personnel	593,534	652,000	672,000	7.98%
	692,951	771,175	797,840	9.48%
PRACTICE MANAGEMENT & ASSISTANCE				
General:				
Committees	14,184	20,000	20,000	0.24%
Ethics, Management & Wellness Programming	4,077	5,000	4,000	0.05%
Travel	7,908	8,000	8,000	0.10%
Personnel	308,822	328,500	339,000	4.03%
	334,991	361,500	371,000	4.41%
CLE Programming:				
CLE Seminars	498,976	480,000	500,000	5.94%
Committee	220.00	1,000	1,000	0.01%
Sponsor Fee for CLE	2,700	3,000	3,000	0.04%
Travel	3,855	10,000	10,000	0.12%
Supplies	4,067	3,000	4,000	0.05%
Telephone	1,171	1,600	1,600	0.02%
Personnel	185,996	205,500	213,000	2.53%
	696,985	704,100	732,600	8.70%
Law Office Management and Assistance:				
Solo & Small Firm Conference	34,184	25,000	25,000	0.30%
Outreach Seminars and Programs	43,783	33,000	33,000	0.39%
Computer Assisted Legal Research (Fastcase)	125,111	135,000	135,000	1.60%
Fee Arbitration Program	1,436	2,000	2,000	0.02%
Committees	1,160	2,500	2,500	0.03%
Travel	3,618	4,500	4,500	0.05%

EXPENDITURE CATEGORY	2023-2024	2024-2025	2025-2026 PROPOSED BUDGET	
	YEAR-END	BUDGET		
	ACTUAL (UNAUDITED)	AS AMENDED	\$ AMOUNT	% OF TOTAL *
PRACTICE MANAGEMENT & ASSISTANCE (Cont.)				
Law Office Management and Assistance (Cont.):				
Supplies	26	700	700	0.01%
Telephone	668	1,200	1,200	0.01%
Personnel	199,729	216,000	223,000	2.65%
	409,715	419,900	426,900	5.07%
Practice Assistance Program:				
Programs	2,223	3,000	3,000	0.04%
Committee	2,893	6,000	6,000	0.07%
Furniture & Equipment	-	1,000	1,000	0.01%
Travel	2,842	5,000	5,000	0.06%
Supplies	1,329	4,000	2,500	0.03%
Telephone	1,382	2,500	2,500	0.03%
Personnel	224,246	240,000	247,000	2.93%
	234,915	261,500	267,000	3.17%
Committee on the Profession:				
Programs	7,699	16,000	12,000	0.14%
Law School Professionalism Programs	6,990	12,000	12,000	0.14%
	14,689	28,000	24,000	0.29%
Lawyer Advertising/Ethics Advisory Service:				
Postage	2,433	2,500	2,500	0.03%
Telephone	1,372	2,100	2,100	0.02%
Committee	5,277	6,000	6,000	0.07%
Travel	498	7,000	7,000	0.08%
Fees on Online Income	-	5,500	5,500	0.07%
Supplies	4,680	5,000	5,000	0.06%
Personnel	436,284	463,000	477,000	5.67%
	450,544	491,100	505,100	6.00%
INFORMATION TECHNOLOGY				
Database Management Software	50,092	56,000	52,000	0.62%
Security	15,559	15,000	20,000	0.24%
Technology Upgrades	55,320	58,000	60,000	0.71%
Computer Supplies & Service	22,764	35,000	30,000	0.36%
Internet Access	10,737	14,000	14,000	0.17%
LSBA.org	2,603	4,000	4,000	0.05%
Solace Project	2,292	2,500	2,500	0.03%
Video Conferencing	3,107	4,000	4,000	0.05%
Telephone	2,856	3,500	3,500	0.04%
Supplies	-	550	500	0.01%
Hurricane Evacuation	-	-	4,000	0.05%
IT Director - Expenses	2,880	5,000	5,000	0.06%
Personnel	399,627	422,500	436,000	5.18%
	567,837	620,050	635,500	7.55%
MEMBERSHIP and FINANCE				
Stationery & Printing	19,170	24,000	24,000	0.29%
Postage	23,917	26,000	26,000	0.31%
Professional Services	103,419	108,000	108,000	1.28%
Telephone	717	1,200	1,000	0.01%
Supplies	(258)	800	800	0.01%
Membership & Finance Director Travel & Training	1,125	4,000	4,000	0.05%
Personnel	492,448	550,000	550,000	6.53%
	640,538	714,000	713,800	8.48%

EXPENDITURE CATEGORY	2023-2024	2024-2025	2025-2026 PROPOSED BUDGET	
	YEAR-END	BUDGET		
	ACTUAL	AS AMENDED	\$ AMOUNT	% OF TOTAL *
(UNAUDITED)				
GENERAL OPERATIONS				
Property Management	144,510	160,000	160,000	1.90%
Property Insurance	74,437	83,500	83,500	0.99%
Building Supplies	620	2,000	2,000	0.02%
Building Maintenance	212,082	20,000	20,000	0.24%
Furniture & Equipment	-	5,000	5,000	0.06%
Equipment Rentals & Supplies	10,703	16,000	12,000	0.14%
Equipment Maintenance	784.00	1,000	1,000	0.01%
Postage	6,415	4,500	4,500	0.05%
Office Supplies	9,319	6,000	6,000	0.07%
Insurance-Other	74,450	72,025	77,700	0.92%
Litigation	2,064	5,000	5,000	0.06%
Staff Travel and Training	15,764	17,000	17,000	0.20%
Staff Miscellaneous Expenses	960	8,000	8,000	0.10%
Telephone	21,130	25,000	25,000	0.30%
Personnel	227,719	245,500	253,000	3.01%
	800,957	670,525	679,700	8.07%
FINANCIAL SUPPORT				
Judges and Lawyers' Assistance Program **	100,000	100,000	100,000	1.19%
Louisiana Center for Law and Civic Education	63,000	63,000	63,000	0.75%
Committee on Bar Admissions	215,320	220,000	-	0.00%
	378,320	383,000	163,000	1.94%
TOTAL EXPENDITURES	\$8,070,054	\$8,463,825	\$8,417,765	100.00%

* Sums in column may not add due to rounding.