THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS
EUROPE AREA PRESIDENCY
OFFICE ADDRESS: PORTHSTRASSE 5-7, 60435 FRANKFURT, GERMANY
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11 November 2008

To: All Stake, District and Mission Presidents of the Europe Area

Dear Brethren,

The Church has made available sufficient funds to stakes and districts, and wards and branches to fund reasonable activities within each ward and stake. This funds allocation is called the Local Unit Budget Allowance (LUBA). Each quarter you receive an amount computed as shown in item 1 of the attachment.

In 2005 these funds were increased significantly to fund activities for the youth, young adults, and Primary Children age 8 to 11 "more effectively and to relieve the financial burden on families". Please make certain that the funds thus allocated are made available for their intended use and study the Guidelines stated in item 2 of the attachment.

Most of these activities should happen at the ward level. Therefore, most of the funding should be transferred to each ward. Each stake or district should receive 20% of the entire LUBA and the wards and branches should receive 80% of the LUBA amounts provided.

With this funding approach, bishops are responsible for funding of ward activities, stake, regional or area activities for these groups of members. With frugal planning, regional or area events should not require more than 25% of a ward's annual LUBA amounts—provided that 50% of amounts needed for the bi-annual EFY events are saved each intervening year, and that stake youth conferences are cancelled during years when EFY events are scheduled for the stake.

We have found that some units have not received any LUBA adjustments for several years. In many of those cases the next LUBA payment coming approximately 15 December will include an increase; in that case the payment also will include a one-time retro-active adjustment for LUBA amounts paid in September 2008. For those countries not receiving a LUBA increase at this time we will continue to monitor development of costs and make adjustments as needed.

It should also be noted, that the quarterly payment of LUBA is based on the timely submittal of the reports mentioned in item 3 of the attachment. We have instructed the Finance and Records Department to not pay quarterly LUBA allotments to a stake, district, ward, or branch which is delinquent in report submittals.

Sincerely,

Robert C. Oaks
Area President

Erich W. Kopischke
First Counselor

Gerald J. Caussé
Second Counselor

Cc: Area Seventies

Local Unit Budget Allowance (LUBA)

1. **Quarterly LUBA Calculation**

   General membership attendance times Approved LUBA rate
   + Primary Attendance (age 8 to 11) times 50% of Approved LUBA rate
   + Youth Attendance times Approved LUBA rate
   + Young Single Adult Attendance times 50% of Approved LUBA rate

2. **Guidelines**

   The increase in the local unit budget allowance is intended to fund activities more effectively and to relieve the financial burden on families. With this increase, fund-raising activities should be substantially reduced or eliminated.

   Stake presidents should be sensitive to the financial needs of wards and ensure that they have adequate funds to support a broad scope of youth activities such as:

   - Primary activity days
   - Primary nursery
   - Cultural events and activities
   - Youth weekly activities
   - Summer camps
   - Duty to God and Young Womanhood Recognition
   - Combined youth activities
   - Young single adult conferences
   - Young single adult activities
   - Athletic programs and events
   - Dances and socials

3. **Required report submittal status to qualify for LUBA payments:**

   1st Qtr: Start/End date 1 Jan -31 Mar

   Qualification requirements:
   Receipt of 3rd Qtr Member Progress Report
   Receipt of all Weekly Financial Reports

   2nd Qtr: Start/End date 1 Apr – 30 Jun

   Qualification requirements:
   Receipt of 4th Qtr Member Progress Report
   Receipt of Annual Tithing Reports
   Receipt of Year-end Local Unit Financial Audits
   Receipt of all Weekly Financial Reports

   3rd Qtr: Start/End date 1 Jul – 30 Sep

   Qualification requirements:
   Receipt of 1st Qtr Member Progress Report
   Receipt of all Weekly Financial Reports

   4th Qtr: Start/End date 1 Oct – 31 Dec

   Qualification requirements:
   Receipt of 2nd Qtr Member Progress Report
   Receipt of Annual Tithing Reports
   Receipt of Mid-year Local Unit Financial Audits
   Receipt of all Weekly Financial Reports