

## What is Per Capita? Why does it matter to me and to the church?

Per Capita is a fundamental way in which all of the nearly 10,000 congregations and mid-councils of the Presbyterian Church (U.S.A.) connect, participate and share in the work of the wider church. Per Capita is the primary source of funding for the Office of the General Assembly, and is how Presbyterians mutually and equitably share the costs of coming together to discern the Spirit's leading for the future.

The annual rate is a per-member apportionment that is assessed biennially by the General Assembly. All congregations, large and small, are encouraged to participate, either through an annual budget item or through a special direct appeal to their congregations.

As committed members of our denomination our budget covers the full Per Capita apportionment based on our membership. In 2026, that will be \$18,081 or \$41.00 per member.

|                  |                |
|------------------|----------------|
| Presbytery       | \$26.34        |
| Synod            | \$3.40         |
| General Assembly | \$11.26        |
| <b>Total</b>     | <b>\$41.00</b> |

When you cover your Per Capita for 2026, it goes a long way to provide more of our budget for ministry purposes particular to our congregation.



First Presbyterian Church  
of Brighton

300 E. Grand River Ave.

Brighton, MI 48116

[brightonpresbyterian.org](http://brightonpresbyterian.org)



YOU ARE THE LIGHT OF THE  
WORLD. A CITY BUILT ON A HILL  
CANNOT BE HID.  
MATTHEW 5:14



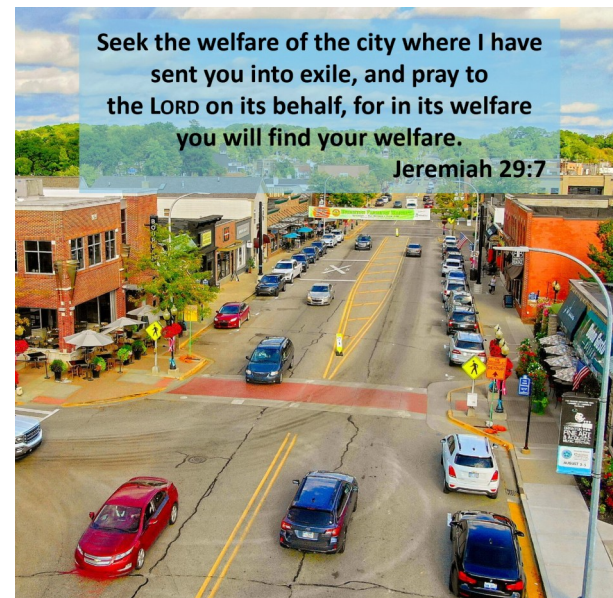
First Presbyterian Church  
of Brighton

*Love God, Love One Another, Reach Out.*

ANNUAL FINANCIAL  
CAMPAIGN  
2026  
BEING A LIGHT IN OUR  
COMMUNITY

Seek the welfare of the city where I have  
sent you into exile, and pray to  
the LORD on its behalf, for in its welfare  
you will find your welfare.

Jeremiah 29:7



# Stewardship 2026

## Becoming a Steward of God's Gifts

### Examining our Hearts

*Every generous act of giving, with every perfect gift, is from above, coming down from the Father of lights, with whom there is no variation or shadow due to change.*  
James 1:17

The above verse reminds us that everything we have is a gift from God and, when we examine the creation story, we see that God entrusted the creation into the hands of humanity. Being a good steward of that creation requires thoughtfulness and care of the many resources given to us.

One of those resources is money. How we use our money reflects our values and desires. Dr. Martin Luther King Jr. once said, "Budgets are moral documents". He used this phrase as he considered how public funds were being distributed in our country. As a church, we need to examine how we budget our expenses to make sure it reflects God's vision for us as the body of Christ. Your Session takes great care to do that annually.

Likewise, as individuals, we also need to examine our hearts and minds to ensure we are being faithful to what God has blessed us with daily. What might God be calling you to do this year as a steward of God's resources? How are you being led to support the ministry of our church?

### Budget for 2026

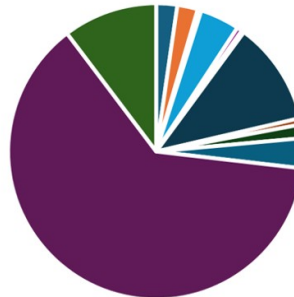
We know inflation has affected many of us this past year. Looking at what may be coming in 2026, the estimated Cost-of-Living Adjustment for Social Security in 2026 is just below 3%. As increased costs effect you personally, they also affect the cost of our living out our mission as a church.

Last year's budget was approximately:  
**\$880,000**

We were able to set a balanced budget with expected expenses meeting income. To keep steady with inflation in 2026, our budget will need to be approximately:  
**\$906,400**

### The question for each of us is:

*Can I increase my giving by 3%, or more, this year to ensure the continued growth and effective ministry of my church?*



■ Others ■ CE ■ Fellowship ■ Admin  
■ Communications ■ Ministry ■ Property ■ Music  
■ Insurance ■ Payroll ■ Personnel ■ Mission

## Targeted Giving

### Kitchen and Fellowship Space Renovation Fund

### 175th Anniversary Goal

Last year's targeted giving was a great success, with giving nearly doubling expectation. This year we have an even bigger goal and need in mind.

This year's targeted giving will be focused on our kitchen renovation and the development of an outdoor fellowship space. This will be a three-year process and will include a way to pledge support through a three-year capital campaign, or a commitment to giving a one-time gift to provide the funds necessary for a project that supports our current strategic plan.

### This will be a "First Fruits" Project:

One third of that total will be given to mission causes and two thirds will go towards the completion of the church building project.

The total goal for this capital campaign is approximately:

**\$475,000**

More detailed information will come at the annual meeting on February 8th.

