

Office of the State Auditor - Pension Form SC-26

Northfield Fire Relief Association

Active Member Information

[Click here for instructions on how to complete this tab.](#)

Enter the Annual Benefit Level in effect for 2026:

\$15,000

Enter the Minimum Retirement Age:

50

Enter the Years in FD Required for Full Vesting:

20

(If the annual benefit level is changed before 12/31/2026, the SC must be recalculated and recertified at the new level.)

							2026		2027	
							Total Active Member Liabilities		4,549,249	4,989,321
Name	Member Status	Date of Birth	Fire Department Entry Date	Leaves of Absence and Breaks in Service (Months)	Return to Service Member?	Year-End 2026		Year-End 2027		
						2026 Years of Service	2026 Accrued Liability	2027 Years of Service	2027 Accrued Liability	
1 [REDACTED]	Active	[REDACTED]	3/7/1988	0		39	585,000	40	600,000	
2 [REDACTED]	Active	[REDACTED]	8/23/1993	0		33	495,000	34	510,000	
3 [REDACTED]	Active	[REDACTED]	11/23/1997	0		29	435,000	30	450,000	
4 [REDACTED]	Active	[REDACTED]	12/6/1999	0		27	381,751	28	407,767	
5 [REDACTED]	Active	[REDACTED]	6/17/2002	0		25	375,000	26	390,000	
6 [REDACTED]	Active	[REDACTED]	6/17/2002	0		25	343,178	26	367,612	
7 [REDACTED]	Active	[REDACTED]	7/7/2008	0		18	254,501	19	276,699	
8 [REDACTED]	Active	[REDACTED]	7/7/2008	0		18	206,933	19	224,982	
9 [REDACTED]	Deferred	[REDACTED]	4/1/2013	12		13	0	14	0	
10 [REDACTED]	Active	[REDACTED]	4/1/2013	0		14	175,872	15	194,087	
11 [REDACTED]	Active	[REDACTED]	9/1/2015	0		11	126,459	12	142,094	
12 [REDACTED]	Active	[REDACTED]	9/1/2015	0		11	126,459	12	142,094	
13 [REDACTED]	Active	[REDACTED]	9/1/2017	0		9	97,527	10	111,614	
14 [REDACTED]	Active	[REDACTED]	9/1/2017	0		9	97,527	10	111,614	
15 [REDACTED]	Active	[REDACTED]	9/1/2017	0		9	94,686	10	108,363	
16 [REDACTED]	Active	[REDACTED]	9/1/2017	0		9	74,746	10	85,543	
17 Sorem, Thomas	Active	[REDACTED]	9/1/2017	0		9	97,527	10	111,614	
18 Conroy, Micah	Active	[REDACTED]	8/5/2019	0		7	61,676	8	72,602	
19 Landon, Kristoffer	Active	[REDACTED]	8/5/2019	0		7	71,500	8	84,166	
20 Moore, Jamie	Active	[REDACTED]	8/5/2019	0		7	71,500	8	84,166	
21 Simpson, Benjamin	Active	[REDACTED]	8/5/2019	3		7	71,500	8	84,166	
22 Malecha, Noah	Active	[REDACTED]	8/1/2021	0		5	35,820	6	44,274	
23 McCallum, Dylan	Active	[REDACTED]	8/1/2021	0		5	40,316	6	49,831	
24 Sticha, Katelyn	Active	[REDACTED]	8/1/2021	3		5	45,376	6	56,085	
25 Dee, Joseph	Active	[REDACTED]	8/7/2023	0		3	27,226	4	37,390	
26 Ingham, James	Active	[REDACTED]	8/7/2023	16		2	17,622	3	27,226	
27 Minar, Mark	Active	[REDACTED]	8/7/2023	0		3	27,226	4	37,390	
28 Villanueva Lugo, Nelson	Active	[REDACTED]	8/7/2023	12		2	17,622	3	27,226	
29 Busch, Aaron	Active	[REDACTED]	8/5/2024	0		2	17,622	3	27,226	
30 Celis, Aaron	Active	[REDACTED]	8/5/2024	0		2	17,622	3	27,226	
31 Hanuman, Christine	Active	[REDACTED]	8/5/2024	12		1	8,554	2	17,622	
32 Kehren, Nicholas	Active	[REDACTED]	8/5/2024	0		2	17,622	3	27,226	
33 McReynolds, Mickey	Active	[REDACTED]	8/5/2024	0		2	17,622	3	27,226	
34 Prodoehl, Nicole	Active	[REDACTED]	8/5/2024	0		2	15,657	3	24,190	
35	Choose Status						0		0	
36	Choose Status						0		0	
37	Choose Status						0		0	
38	Choose Status						0		0	
39	Choose Status						0		0	
40	Choose Status						0		0	
41	Choose Status						0		0	
42	Choose Status						0		0	

Northfield Fire Relief Association

Deferred Member Information (Fully or Partially Vested)

[Click here for instructions on how to complete this tab.](#)

											2026	2027								
											Total Deferred Member Liabilities									
											584,625	584,625								
Name	Status	Date of Birth	Entry Date	Separation Date	LOAs and BIS (Months)	Return to Service Member?	Benefit Level at Separation	Years of service	Months of Service	2026 Estimated Liability	2027 Estimated Liability	Minimum Years Required to Vest	Vesting Percent	Months of Service Paid	Deferred Interest Paid	Deferred Interest Type	Deferred Interest Credit Method	Member Notes		
1 Swanson, Erik	Deferred		9/18/1993	1/22/2001	4		5,500	7	0	18,480	18,480	5	48	Yes	No	Choose Interest Type	Choose Interest Credit Method			
2 Quinell, William	Deferred		6/17/2002	10/1/2014	0		7,500	12	3	62,475	62,475	5	68	Yes	No	Choose Interest Type	Choose Interest Credit Method			
3 Hall, Josh	Deferred		7/7/2008	7/23/2022	48		10,000	10	0	60,000	60,000	5	60	Yes	No	Choose Interest Type	Choose Interest Credit Method			
4 Mulligan, Tommy	Deferred		7/7/2008	7/11/2023	0		13,000	15	0	156,000	156,000	5	80	Yes	No	Choose Interest Type	Choose Interest Credit Method			
5 Webber, Jeremy	Deferred		7/7/2008	1/8/2024	14		13,000	14	4	141,613	141,613	5	76	Yes	No	Choose Interest Type	Choose Interest Credit Method			
6 Wiese, Bart	Deferred		9/1/2016	9/1/2021	0		10,000	5	0	20,000	20,000	5	40	Yes	No	Choose Interest Type	Choose Interest Credit Method			
7 Parrott, Daniel	Deferred		9/1/2017	4/1/2025	12		13,000	6	7	37,657	37,657	5	44	Yes	No	Choose Interest Type	Choose Interest Credit Method			
8 Noreen, Steve	Deferred		4/1/2013	8/5/2025	12		13,000	11	4	88,400	88,400	5	60	Yes	No	Choose Interest Type	Choose Interest Credit Method			
9	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
10	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
11	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
12	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
13	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
14	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
15	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
16	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
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50	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
51	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
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62	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
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67	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
68	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		
69	Deferred									0	0				Choose	Choose	Choose Interest Type	Choose Interest Credit Method		

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Northfield Fire Relief Association

Financial Projections

[Click here for instructions on how to complete this tab.](#)

	2026	2027
Total Active Member Liabilities	4,549,249	4,989,321
Total Deferred Member Liabilities	584,625	584,625
Total Unpaid Installments	0	0
Grand Total Special Fund Liability	A. 5,133,874	B. 5,573,946
Normal Cost (Line B - Line A)		C. 440,072

Projection of Net Assets for Year Ending December 31, 2026

Special Fund Assets at December 31, 2025 (FIRE-25 Form ending assets in Line E)	D. 9,530,998
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Projected Income for 2026

Fire State Aid (2025 fire state aid of \$252,299 may be increased by up to 3.5%)	1. 261,129
Supplemental State Aid (actual 2025 supplemental state aid)	2. 33,748
Municipal / Independent Fire Dept. Contributions	3. 0
Interest and Dividends	4.
Appreciation / (Depreciation)	5. 476,550
Other Revenues	6.
Total Projected Income for 2026 (Add Lines 1 through 6)	E. 771,427

Projected Expenses for 2026

Retirement, Long-Term/Permanent Disability, and Survivor Benefits	7. 0
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Names:

Amounts:

Short-Term Disability Benefits	8.
Administrative Expenses	9. 15,450
Total Projected Expenses for 2026 (Add Lines 7, 8, and 9)	F. 15,450
Total Projected Net Assets at December 31, 2026 (Line D + Line E - Line F)	G. 10,286,975

Projection of Surplus or (Deficit) as of December 31, 2026

Projected Assets (Line G)	H. 10,286,975
2026 Accrued Liability (Line A)	I. 5,133,874
Projected Surplus or (Deficit) (Line H - Line I)	J. 5,153,101
Projected Funding Ratio (Line H / Line I)	K. 200%

Office of the State Auditor - Pension Form SC-26

Northfield Fire Relief Association

Calculation of Required Contribution

[Click here for instructions on how to complete this tab.](#)

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2025	Original Amount	Amount Retired as of 12/31/2026	Amount Left to Retire 1/1/2027
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022	0	0			
2023	0	0			
2024	0	0			
2025	0	0			
2026					
Totals	0	0	0	0	0

Required Contribution Calculation

Normal Cost		L.	440,072
Projected Special Fund Administrative Expenses	M.	15,450	15,991
Amortization of Deficit (10% of Original Amount column total)		N.	0
10% of Surplus		O.	515,310
Fire and Supplemental State Aid		P.	294,877
5% of Projected Assets at December 31, 2026		Q.	514,349
Required Contribution (Line L + Line M + Line N - Line O - Line P - Line Q)		R.	0

No required contribution due in 2027.

Office of the State Auditor - Pension Form SC-26

Northfield Fire Relief Association

Benefit Level Projections Tool

[Click here for instructions on how to complete this tab.](#)

This page is being provided as an optional tool that a relief association may use as a resource to estimate the impact that benefit level changes or investment rate of return changes could have on the relief association's funded status. The calculated fields in the yellow shaded boxes below are locked, and the data is pulled from the Financial Projections page of this SC Form. See how the data in Lines 17-21 are impacted when different projections are entered in the editable white boxes.

Note that if a benefit level increase and a pension payment are both projected for 2026, any amount entered in Line 14A should be calculated at the increased benefit level entered in Line 1A.

Furthermore, if a benefit level increase and a pension payment are both projected for 2027, any amount entered in Line 14B should be calculated at the increased benefit level entered in Line 1B.

If you choose to complete this tool, please be aware that all projected data below are rough estimates, only. The calculated fields in the yellow shaded boxes below may be subject to amendment resulting from the Office of the State Auditor's annual review. This tool should not be relied upon in lieu of individualized services provided by a relief association's auditor, actuary, or financial advisor. **This page is not required to be completed; the SC Form can be submitted without completing this page.**

	2026 Benefit Increase Projections		2027 Benefit Increase Projections		
2026 Benefit Level:	1A.	\$ 15,000	2027 Benefit Level:	1B. \$ 20,000	
2026 Rate of Return:	2A.	5.00%	2027 Rate of Return:	2B. 5.00%	
Projection of Liabilities for Year End					
		2026	2027	2027	2028
Grand Total Special Fund Liability	3A.	5,133,874	4A. 5,573,946	3B. 7,237,053	4B. 7,851,023
Normal Cost (Line 4 - Line 3)			5A. 440,072		5B. 613,970
Projection of Net Assets for Year End					
Special Fund Assets on January 1 (Prior Year FIRE Form Ending Net Assets)			6A. 9,530,998		6B. 10,286,975
<u>Projected Income</u>					
Fire State Aid (fire state aid of \$252,299 may be increased by up to 3.5%)			7A. 261,129		7B. 270,269
Supplemental State Aid (actual supplemental state aid)			8A. 33,748		8B. 33,748
Municipal / Independent Fire Dept. Contributions			9A. 0		9B.
Investment Earnings			10A. 476,550		10B. 514,349
Other Revenues			11A. 0		11B.
Total Projected Income			12A. 771,427		12B. 818,366
<u>Projected Expenses</u>					
Total Service Pensions and Benefit Payments from Financial Projections Tab			13A. 0		
Total Additional Service Pensions and Benefit Payments			14A.		14B.
		Total Number of Benefits Paid			
Administrative Expenses			15A. 15,450		15B.
Total Projected Expenses			16A. 15,450		16B. 0
Projected Net Assets at Year End			17A. 10,286,975		17B. 11,105,341
Projection of Surplus or (Deficit) as of Year End					
Accrued Liability Less Projection Payouts (Line 3)			18A. 5,133,874		18B. 7,237,053
Projected Surplus or (Deficit) (Line 17 - Line 18)			19A. 5,153,101		19B. 3,868,288
Projected Funding Ratio (Line 17 / Line 18)			20A. 200%		20B. 153%
Projected Required Municipal Contribution			21A. 0		21B. 0