



CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

DOCKET NO.: 12-7061

DIVISION: G

SECTION: 11

NEW ORLEANS FIRE FIGHTERS PENSION AND RELIEF FUND; THOMAS F. MEAGHER, III;  
MARTIN GAAL, SR.; NICHOLAS C. LAVENE; and ANGELO MARCHESE, IN THEIR OFFICIAL  
CAPACITIES AS TRUSTEES OF THE NEW ORLEANS FIRE FIGHTERS PENSION AND RELIEF FUND

versus

THE CITY OF NEW ORLEANS; HONORABLE MITCHELL J. LANDRIEU, IN HIS OFFICIAL CAPACITY  
AS MAYOR OF THE CITY OF NEW ORLEANS; NORMAN S. FOSTER, IN HIS OFFICIAL CAPACITY AS  
CHIEF FINANCIAL OFFICER AND DIRECTOR OF FINANCE OF THE CITY OF NEW ORLEANS; JASON  
ROGERS WILLIAMS, IN HIS OFFICIAL CAPACITY AS MEMBER OF THE NEW ORLEANS CITY  
COUNCIL; STACY HEAD, IN HER OFFICIAL CAPACITY AS MEMBER OF THE NEW ORLEANS CITY  
COUNCIL; SUSAN G. GUIDRY, IN HER OFFICIAL CAPACITY AS MEMBER OF THE NEW ORLEANS  
CITY COUNCIL; LATOYA CANTRELL, IN HER OFFICIAL CAPACITY AS MEMBER OF THE NEW  
ORLEANS CITY COUNCIL; NADINE RAMSEY, IN HER OFFICIAL CAPACITY AS MEMBER OF THE  
NEW ORLEANS CITY COUNCIL; JARED BROSSETT, IN HIS OFFICIAL CAPACITY AS MEMBER OF  
THE NEW ORLEANS CITY COUNCIL; and JAMES AUSTIN GRAY II, IN HIS OFFICIAL CAPACITY AS  
MEMBER OF THE NEW ORLEANS CITY COUNCIL

FILED: \_\_\_\_\_

\_\_\_\_\_  
DEPUTY CLERK

JUDGMENT

This matter came on for hearing before the Court on October 3, 2014 on an amended  
alternative writ of mandamus ordering the Defendants to show cause why a peremptory writ of  
mandamus should not issue, directing the Defendants to budget and immediately make  
payment to the "New System" of the New Orleans Fire Fighters Pension & Relief Fund ("Fund")  
by appropriating amounts certified by the Fund's Actuary as the Annual Required Contribution  
(ARC) for fiscal years 2010, 2011, 2012, 2013, 2014, and 2015.

Representing the parties were:

Louis L. Robein, Esq.  
Christina Carroll, Esq.  
Attorneys for Petitioner

Sharonda Williams, Esq.  
City Attorney

Debra J. Eichman, Esq.

The Court, having been advised of the efforts of the parties to resolve the dispute over the ARC's for the aforesaid fiscal years of the Fund, hereby ORDERS, ADJUDGES AND DECREES as follows:

1. The mandate of La. R.S. 11:3384(F) to fund the New System for the fiscal years 2010, 2011, 2012 and 2013 is hereby restated as:

Actuarial Valuation Date	Budget Fiscal Calendar Year End	Actual Employer Contribution	Annual Required Contribution (ARC)	ARC Less Actual Employer Contribution (Deficit)	Cumulative Shortfall Thru Current Year	Percent of ARC Contributed By Employer And Other Sources	Val. Interest at 7.5% on Deficit Thru 12/31/13	Deficit with Interest Thru 12/31/13
		(1)	(2)	(3)=(2)-(1)		(1)/(2)	(4)	(5)=(3)+(4)
1/01/2009	12/31/2010	11,431,455	10,518,342	-913,113	-913,113	108.68%	-263,014	-1,176,127
1/01/2010	12/31/2011	11,986,688	15,778,247	3,791,559	2,878,446	75.97%	751,402	4,542,961
1/01/2011	12/31/2012	12,158,524	18,411,666	6,253,142	9,131,588	66.04%	716,508	6,969,650
1/01/2012	12/31/2013	12,312,710	21,502,303	9,189,593	18,321,181	57.26%	338,380	9,527,973
Total:				\$18,321,181			1,543,276	19,864,457

2. Accordingly, the funding mandate and obligation of the Defendants for fiscal year is 2010 (-\$1,176,127); for fiscal year 2011 (\$4,542,961); for fiscal year 2012 (\$6,969,650); and for fiscal year 2013 (\$9,527,973), or a total of \$19,864,457.

3. The mandate to fund the New System for ongoing fiscal year 2014 and the projected fiscal year 2015 is hereby restated as follows:

Actuarial Valuation Date	Budget Fiscal Calendar Year End	Actual Employer Contribution	Annual Required Contribution (ARC)	ARC Less Actual Employer Contribution (Deficit)	Cumulative Shortfall Thru Current Year	Percent of ARC Contributed By Employer And Other Sources	
		(1)	(2)	(3)=(2)-(1)		(1)/(2)	
1/01/2013	12/31/2014	12,300,000	23,863,417	11,563,417	11,563,417	51.54%	Projected
1/01/2014	12/31/2015	12,300,000	24,411,706	12,111,706	23,675,123	50.39%	Projected
Total:				23,675,123			

5. The City's adopted 2015 adopted budget includes an appropriation of \$24,635,220 to fund the New System, consistent with the projected actuarially required contribution.

6. The City has paid \$4,600,000 in partial satisfaction of all amounts owed and set forth herein.

7. The judgment entered in this cause on March 28, 2013, which mandated appropriation and payment of \$17,524,329 for the ARC for fiscal year 2012 is hereby modified to restate the ARC for fiscal year 2012 as shown in paragraph 2 of this ~~Proposed~~ Judgment.

8. Accordingly, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that a peremptory writ of mandamus shall issue, directing the City Of New Orleans and its public officers, Honorables Mitchell J. Landrieu, Norman S. Foster, Jason Rogers Williams, Stacy Head, Susan G. Guidry, Latoya Cantrell, Nadine Ramsey, Jared Brossett, and James Austin Gray II to immediately budget, appropriate for and pay to the New System of the New Orleans Fire Fighters Pension & Relief Fund the sum of \$19,864,457 as the ARC for the Fund's fiscal years 2010, 2011, 2012 and 2013; and the sum of \$11,563,417 as the ARC for fiscal year 2014, which is subject to adjustment as set forth in paragraph 4 herein, with judicial interest from the date of judicial demand. The City has partially satisfied this judgment as to fiscal year 2015, as it has appropriated the sum of \$24,635,220, as the ARC for fiscal year 2015.

JUDGMENT SIGNED AT NEW ORLEANS, LOUISIANA, this 4 day of December, 2014.

Approved  
as to form

JUDGE ROBIN M. GIARRUSSO  
DIVISION "G"

~~CONSENTED TO:~~

Wesley L. Robein LSB# 11307  
LOUIS L. ROBEIN  
FOR PETITIONERS

Sharon Williams LSB# 28809  
SHARONDA WILLIAMS  
FOR DEFENDANTS

Date: 12-4-2014

Date: 12-4-14

Debra Fischman LSB# 5578  
DEBRA FISCHMAN