

## APPENDIX W: NOTE 8 - LONG-TERM DEBT

### LONG-TERM LIABILITY ACTIVITY

Changes in long-term liabilities for the year ended September 30, 2022 are as follows (amounts in thousands):

	Beginning Balance October 1, 2021*	Additions	Reductions	Ending Balance September 30, 2022	Due Within One Year
<b>Governmental Activities</b>					
Bonds, loans and notes payable:					
General obligation bonds	\$ 2,350,765	\$ 62,000	\$ (65,660)	\$ 2,347,105	\$ 71,090
Special obligation bonds	2,578,263	138,270	(76,357)	2,640,176	78,905
Current year accretions of interest	159,406	35,109		194,515	
Special Obligation Bonds-Direct placements	26,225		(3,615)	22,610	3,695
Housing Agency loans payable	5,803		(1,600)	4,203	1,600
Bond premiums/discount	481,330	17,457	(42,736)	456,051	
Total bonds, loans and notes payable	5,601,792	252,836	(189,968)	5,664,660	155,290
Other liabilities:					
Estimated claims payable	702,847	649,453	(649,891)	702,409	104,781
Compensated absences	614,827	357,587	(226,179)	746,235	149,632
Net pension liability - FRS	488,592	1,945,506		2,434,098	
Net pension liability - Health Insurance Subsidy (HIS)	661,351		(80,694)	580,657	
Total other postemployment benefits	493,886	14,519	(6,023)	502,382	
Liability under Arena Agreement	95,200		(6,400)	88,800	6,400
Financing purchase liability*	94,734	27,166	(26,496)	95,404	24,459
Financing lease liability*	91,728	72,153	(11,446)	152,435	13,377
Naming rights agreement	39,492		(39,492)		
Other	82,875	14,848	(2,289)	95,434	8,606
Total governmental activity long-term liabilities	\$ 8,967,324	\$ 3,334,069	\$ (1,238,878)	\$ 11,062,515	\$ 462,546
<b>Business-type Activities</b>					
Bonds, loans, and notes payable:					
Revenue bonds	\$ 10,485,175		\$ (197,790)	\$ 10,287,385	\$ 225,520
General obligation bonds	176,670		(1,000)	175,670	1,000
Special obligation bonds	1,795,511	\$ 441,325	(32,560)	2,204,276	372,088
Loans payable**	203,618	20,169	(13,161)	210,626	10,884
Bond premiums/discount	923,764	37,653	(54,984)	906,433	
Total bonds, loans, and notes payable	13,584,738	499,147	(299,495)	13,784,390	609,492
Other liabilities:					
Estimated claims payable	52,338	12,069	(7,255)	57,152	8,203
Compensated absences	257,555	95,753	(57,187)	296,121	142,179
Commercial paper notes	15,001	307,204	(190,141)	132,064	
Net pension liability - FRS	118,117	483,107		601,224	
Net pension liability - Health Insurance Subsidy (HIS)	166,073	768	(18,932)	147,909	
Net pension liability - Public Health Trust Ret. Plan	(36,837)	252,216		215,379	
Total other postemployment benefits	252,062	51,959	(71,934)	232,087	2,782
Environmental remediation liability	53,275		(7,195)	46,080	9,216
Liability for landfill closure/post closure care costs	78,748	5,100	(185)	83,663	3,934
Financing purchase liability*	380,107	24,341	(39,493)	364,955	41,936
Lease liability*	32,910	4,200	(6,887)	30,223	5,751
Rent and contribution advances	12,065	15,388	(3,204)	24,249	7,487
Other	268,470	59,946	(123,824)	204,592	50,551
Total business-type activities long-term liabilities	\$ 15,234,622	\$ 1,811,198	\$ (825,732)	\$ 16,220,088	\$ 881,531