

**State of Alaska
FY2016 Governor Amended Operating
Budget**

**Department of Law
Oil, Gas and Mining
Component Budget Summary**

Component: Oil, Gas and Mining

Contribution to Department's Mission

The Oil, Gas and Mining section provides legal advice and representation to state departments, boards, and commissions to insure that the state receives the maximum benefit from development of its oil, gas, and mining resources.

Core Services

- Provides legal advice and assistance to the state on oil, gas, and mining related disputes. The section advises state agencies on oil and gas royalty, net profit share, and corporate, property, and production tax issues. The section monitors and protests tariffs charged for pipeline transportation, and provides legal advice to state agencies concerning the development of state oil, gas, and mineral resources.
- Provides legal services related to development of a gas pipeline, and development in the National Petroleum Reserve of Alaska and on Alaska's outer continental shelf.
- Contracts and collaborates with outside counsel and expert consultants on large or complex oil and gas cases as well as issues related to lease sales, drafting and interpreting oil and gas statutes and regulations, pipeline right-of-way, oil and gas conservation, development, and reservoir engineering.

Major Component Accomplishments in 2014

- Represented the Department of Natural Resources (DNR) in a large number of proceedings related to DNR's decision to terminate the Point Thomson Unit (PTU) due to lessees' failure to commit to production, notwithstanding massive hydrocarbon reserves that had been known for decades. The section successfully resolved the PTU disputes with the execution of a settlement agreement in March of 2012. The lessees are moving forward with development of the PTU including their commitment to spending billions of dollars on development of an initial production system (IPS), and production in the unit by the winter season of 2015-2016. The IPS will produce approximately 10,000 barrels per day of condensate, which will ship to the TAPS in a new common carrier pipeline to be built by the PTU lessees. The dry gas produced will be re-injected into the reservoir. Production is expected to begin in the winter of 2015/2016.
- Advised DNR in audits of oil and gas royalties relating to North Slope and Cook Inlet fields.
- The section spent a significant amount of time helping DNR evaluate a major dispute over production allocation worth tens of millions of dollars at the Northstar Unit. The section participated in a one-week hearing involving the dispute and received a favorable decision from the DNR hearing officer, which is on appeal to superior court.
- Assisted the Department of Revenue (DOR) at informal conference and before the Office of Administrative Hearings (OAH) in complex litigation against major oil and gas producers regarding the department's decision to aggregate properties for calculating the taxpayers' production tax. The OAH issued a decision favorable to DOR, which is on appeal to superior court.
- Represented DOR in negotiating settlement of a number of corporate income tax disputes, which resulted in a total of about \$700,000 in additional taxes, penalties, and interest in FY2014. The section successfully defended the DOR's assessment of an additional \$13 million in corporate income taxes, interest, and penalties against Tesoro Corporation for tax years 1994-1998; the Alaska Supreme Court upheld the state's position in its entirety, and the United States Supreme Court declined Tesoro's cert petition.
- Represented the DOR in administrative proceedings that resulted in a favorable decision by the Office of Administrative Hearings that Schlumberger Technology Corporation owed more than \$1 million in additional taxes for tax years 1998 – 2000, which was upheld by the superior court. Schlumberger appealed that decision to the Alaska Supreme Court, which issued a decision in favor of DOR on July 18, 2014.

- Defended DOR's 2014 TransAlaska Pipeline System (TAPS) property tax valuation methodology before the State Assessment Review Board in May of 2014. The section also represented the DOR in litigation over the TAPS 2006 through 2013 property tax assessments. The state has received tens of millions of dollars in additional property taxes as a result of the superior court decisions in the 2006-2009 tax appeals.
- Assisted DOR in the 2013 legislative session in drafting major oil and gas production tax legislation introduced by the governor to provide an alternate lower tax rate for production from previously undeveloped properties and a flat tax rate for all production to increase the development of oil and gas resources. This tax legislation was passed by the Alaska Legislature as Senate Bill 21 and is known as the More Alaska Production Act (MAPA). Provided assistance to DOR in drafting implementing regulations. The section also assisted with a major in-state gasoline bill, passed by the Alaska Legislature as Senate Bill 138, empowering the Alaska Gasline Development Corporation to participate in a liquefied natural gas (LNG) pipeline project with the major North Slope oil and gas companies and TransCanada.

Key Component Challenges

- Expending substantial efforts to monitor the TAPS tariffs and to monitor and participate, where appropriate, in state and federal regulatory oversight of the tariffs of all common carrier oil and gas pipelines operating in the state. This vigilance can earn the state millions of dollars in royalties and production taxes each year. Furthermore, as production of oil and gas from current developments declines in Alaska, the state's participation in tariff regulation is becoming more important in encouraging additional producers to invest in exploration of new areas in the state, by ensuring fair transportation rates and access to existing pipeline infrastructure for production from new fields.
- Ongoing cases involving disputes between TAPS shippers, TAPS carriers, and the state over the valuation of crude oil under the TAPS Quality Bank, which is a system for adjusting crude oil values to account for the different qualities of crude oil and refinery return streams that are commingled in the TAPS common stream. These cases concern decisions of the FERC and RCA and the section currently awaits action by FERC on remand from a decision of the United States Court of Appeals for the D.C. Circuit. The section provides legal support for and represents the Pipeline System Integrity Office (PSIO), which oversees the maintenance of facilities, equipment, and infrastructure for the sustained production and transportation of oil and natural gas resources in Alaska, in cooperation with other state and federal agencies.
- Providing legal support for and representing the State Pipeline Coordinator's Office (SPCO), which monitors and facilitates the development and sound operation of pipelines on state land.
- North Slope gas pipeline-related issues are a priority for this section, including providing legal support to assist in arrangements to construct a gas line to transport Alaska North Slope gas to markets in and out of Alaska. The known gas resource on Alaska's North Slope is huge but the potential gas resource on unexplored lands on the North Slope is much larger. Developing this resource is one of the most promising opportunities to strengthen and support Alaska's economic future. The section also continues to work closely with the Office of the Governor as well as DNR and DOR to provide legal assistance in terminating the Alaska Gasline Inducement Act (AGIA) license, and entering into new commercial agreements with TransCanada, AGDC and the three major North Slope producers to engage in preliminary front-end engineering and design work (Pre-FEED) for an LNG project. Provide legal support for proposed commercial and financial arrangements, matters related to fiscal certainty, confidentiality issues and analysis on constitutional and other state law issues and federal permit and licensing issues.
- Pursuing hundreds of millions of dollars in past-due taxes, interest, and penalties that are owed by oil and gas producers and other corporate taxpayers to the state. A major production tax case, which is before the superior court, is an appeal of DOR's decision to aggregate properties within the Prudhoe Bay Unit for purposes of determining the Economic Limit Factor (ELF). The ELF appeal stems from a January 2005 decision by DOR to aggregate satellite producing areas with the Prudhoe Bay producing areas for purposes of calculating the ELF. Representing DOR in a number of confidential tax disputes at the administrative level.
- Supporting and representing DOR in appeals from annual oil and gas property tax assessments, including assessments based on valuation of TAPS for 2006-2009. The case involving the 2006 TAPS property tax

assessment, in which Judge Gleason affirmed DOR's assessment methodology, was decided in DOR's favor by the Alaska Supreme Court on February 19, 2014. The case involving the 2007-2009 assessment, in which Judge Gleason affirmed DOR's methodology and, based on new cost and North Slope oil reserves studies presented at trial, significantly increased the TAPS value to \$8.94 billion for tax year 2007, \$9.64 billion for 2008, and \$9.25 billion for 2009, is before the Alaska Supreme Court.

- Providing legal assistance to DOR to develop regulations requiring detailed reporting of expenditures related to production tax credits designed to further encourage the development of oil and gas reserves. The section will also assist DOR as it reviews the current Mineral Licensing Tax and the current mining license regulations to determine if changes are needed to address new technologies for resource extraction techniques.
- Representing DNR in royalty disputes and working with DNR in royalty negotiations to ensure that the state receives its fair share of royalties and net profit share from production of Alaska oil and gas resources. This work includes handling related development and production sharing disputes. Much of the work is transactional in nature and concerns negotiating modifications to existing Royalty Settlement Agreements, audits, and claims. Yet the section must litigate or arbitrate some claims in order to recover the amount due to the state and to defend against unreasonable claims. Litigation and arbitration inevitably involve developing expert opinions, which require a long lead time. The section also manages expert witnesses that analyze transportation costs, allowances for return on capital, sales data, and royalty settlements, markets, destination values, development issues, and reservoir modeling.
- Resolving disputes and providing legal advice to DNR on a variety of issues that are related to royalty and net profit share, such as confidentiality requirements, contract construction, whether payments meet legal requirements, and implementation of lease valuation provisions. The state has Royalty Settlement Agreements with all the major producers that cover most of the Alaska North Slope DL-1 leases in production as of the early 1990s. These Royalty Settlement Agreements all contain formulas for determining the state's royalty share. These formulas may be modified through an arbitration proceeding called a reopener. Typically there are several reopeners a year. Currently, the section is working on a major production allocation dispute that began in 2009. The Royalty Settlement Agreements also provide for arbitration proceedings to resolve disputes about whether past payments were consistent with the then existing applicable agreement.
- Assisting DNR in its efforts to develop and produce from state oil and gas leases. This involves a number of different issues associated with unitization, participating area formation, farm-out agreements, and lease and tract operations. This work often requires negotiations and may result in appeals. One matter in this category is the North Slope PTU litigation. In 2005, DNR defaulted the PTU for failure to commit to production, notwithstanding massive hydrocarbon reserves that had been known for decades, and terminated the unit. The PTU matter involved a number of superior court and administrative proceedings, all of which were stayed pending final decision in the consolidated appeals from the unit termination. The proceedings included a separate Supreme Court appeal on damages, eight appeals to the superior court, and one administrative proceeding before the Department of Administration, all regarding unit termination. There were also proceedings in the superior court regarding permits and Alaska Oil and Gas Conservation Commission compulsory unitization. The section successfully achieved a resolution of the PTU disputes in a settlement agreement executed in March of 2012, and the PTU operator and other lessees are working on development of the unit.
- Assisting DNR in a variety of leasing issues, from lease sales and protests to drafting and negotiating lease terms. The section also assists DNR with natural gas storage leasing.
- Assisting DNR in litigation regarding mineral royalties, mining rights, and rights regarding surface occupancy of mining claims. Assisting DNR in complying with federal statutes regulating surface mining, including legal review for the use of reclamation funds, and drafting agreements with operators to insure compliance with state and federal reclamation requirements. Advising and assisting the Division of Mining in drafting bonding agreements, permits, leases, best interest findings, proposed legislation, and regulations.
- Advising and representing the Alaska Oil and Gas Conservation Commission (AOGCC) with respect to all aspects of the Commission's oversight of oil and gas drilling, development, production, and metering and reservoir depletion. The oversight is intended to prevent waste, maximize ultimate recovery, protect correlative

rights, and protect underground freshwater. Continuing to work with AOGCC on matters involving proposed statutory and regulatory amendments, the issuance of orders and decisions, and the conduct of hearings and enforcement actions. Representing AOGCC in judicial challenges to AOGCC actions.

Significant Changes in Results to be Delivered in FY2016

No significant changes are anticipated in the next fiscal year.

Statutory and Regulatory Authority

AS 44.23.020

Contact Information
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**Oil, Gas and Mining
Component Financial Summary**

All dollars shown in thousands

	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	3,713.8	3,319.5	3,386.4
72000 Travel	80.0	64.4	63.2
73000 Services	5,066.7	9,136.6	5,521.5
74000 Commodities	82.6	44.2	28.5
75000 Capital Outlay	15.9	0.0	0.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	8,959.0	12,564.7	8,999.6
Funding Sources:			
1004 General Fund Receipts	6,586.3	9,836.8	6,268.7
1007 Interagency Receipts	895.1	150.3	153.3
1105 Alaska Permanent Fund Corporation Receipts	1,477.6	2,577.6	2,577.6
Funding Totals	8,959.0	12,564.7	8,999.6

Estimated Revenue Collections

Description	Master Revenue Account	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Unrestricted Revenues				
Unrestricted Fund	68515	0.4	0.0	0.0
Unrestricted Total		0.4	0.0	0.0
Restricted Revenues				
Interagency Receipts	51015	895.1	150.3	153.3
Permanent Fund Earnings Reserve Account	51373	1,477.6	2,577.6	2,577.6
Restricted Total		2,372.7	2,727.9	2,730.9
Total Estimated Revenues		2,373.1	2,727.9	2,730.9

**Summary of Component Budget Changes
From FY2015 Management Plan to FY2016 Governor Amended**

All dollars shown in thousands

	<u>Unrestricted Gen (UGF)</u>	<u>Designated Gen (DGF)</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Total Funds</u>
FY2015 Management Plan	9,836.8	0.0	2,727.9	0.0	12,564.7
One-time items:					
-Reverse Outside Counsel to Support Oversight of Alaska Gasline Inducement Act Licensee	-1,500.0	0.0	0.0	0.0	-1,500.0
-Reverse Outside Counsel for Specialized Expertise in Oil, Gas and Mining Issues	-3,800.0	0.0	0.0	0.0	-3,800.0
-Reverse Outside Counsel and North Pole Remedial Action Sec17(c) Ch18 SLA2014 P104 L23 (SB119) (FY13-FY17)	-2,000.0	0.0	0.0	0.0	-2,000.0
Adjustments which continue current level of service:					
-FY2016 Salary Increases	70.3	0.0	3.1	0.0	73.4
-FY2016 Health Insurance Rate Reduction	-5.6	0.0	-0.1	0.0	-5.7
-Restore Legal Services to Support Oversight of Alaska Natural Gas Pipeline Project	1,500.0	0.0	0.0	0.0	1,500.0
-Restore Outside Counsel for Specialized Expertise in Oil, Gas and Mining Issues	3,800.0	0.0	0.0	0.0	3,800.0
Proposed budget decreases:					
-Reduce Legal Services and Oversight of Alaska Natural Gas Pipeline Project	-800.0	0.0	0.0	0.0	-800.0
-Reduce Overall Expenditure Level to Achieve Budget Reduction	-32.0	0.0	0.0	0.0	-32.0
-Reduce Personal Services Authority for Anticipated Savings	-0.8	0.0	0.0	0.0	-0.8
-Reduce Outside Counsel for Oil, Gas and Mining Issues	-800.0	0.0	0.0	0.0	-800.0
FY2016 Governor Amended	6,268.7	0.0	2,730.9	0.0	8,999.6

**Oil, Gas and Mining
Personal Services Information**

Authorized Positions			Personal Services Costs	
	FY2015 Management Plan	FY2016 Governor Amended		
Full-time	26	26	Annual Salaries	2,336,307
Part-time	0	0	COLA	76,942
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	1,210,069
			<i>Less 6.54% Vacancy Factor</i>	<i>(236,918)</i>
			Lump Sum Premium Pay	0
Totals	26	26	Total Personal Services	3,386,400

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accounting Clerk	0	0	1	0	1
Analyst/Programmer V	1	0	0	0	1
Assoc Attorney I	1	0	1	0	2
Assoc Attorney II	1	0	0	0	1
Attorney II	0	0	1	0	1
Attorney III	2	0	1	0	3
Attorney IV	4	0	1	0	5
Attorney V	4	0	1	0	5
Attorney VI	1	0	0	0	1
Law Office Assistant I	1	0	0	0	1
Law Office Assistant II	1	0	0	0	1
Micro/Network Spec I	1	0	0	0	1
Paralegal II	2	0	0	0	2
Procurement Spec III	0	0	1	0	1
Totals	19	0	7	0	26

Component Detail All Funds
Department of Law

Component: Oil, Gas and Mining (AR13709) (2091)
RDU: Civil Division (35)

	FY2014 Actuals	FY2015 Conference Committee	FY2015 Authorized	FY2015 Management Plan	FY2016 Governor Amended	FY2015 Management Plan vs FY2016 Governor Amended	
71000 Personal Services	3,713.8	3,505.5	3,505.5	3,319.5	3,386.4	66.9	2.0%
72000 Travel	80.0	72.0	64.4	64.4	63.2	-1.2	-1.9%
73000 Services	5,066.7	7,136.6	9,136.6	9,136.6	5,521.5	-3,615.1	-39.6%
74000 Commodities	82.6	44.2	44.2	44.2	28.5	-15.7	-35.5%
75000 Capital Outlay	15.9	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	8,959.0	10,758.3	12,750.7	12,564.7	8,999.6	-3,565.1	-28.4%
Fund Sources:							
1004Gen Fund (UGF)	6,586.3	8,030.4	10,022.8	9,836.8	6,268.7	-3,568.1	-36.3%
1007I/A Rcpts (Other)	895.1	150.3	150.3	150.3	153.3	3.0	2.0%
1105PFund Rcpt (Other)	1,477.6	2,577.6	2,577.6	2,577.6	2,577.6	0.0	0.0%
Unrestricted General (UGF)	6,586.3	8,030.4	10,022.8	9,836.8	6,268.7	-3,568.1	-36.3%
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	2,372.7	2,727.9	2,727.9	2,727.9	2,730.9	3.0	0.1%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	27	27	27	26	26	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	0	0	0	0	0	0	0.0%

Change Record Detail - Multiple Scenarios with Descriptions
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2015 Conference Committee To FY2015 Authorized *****												
FY2015 Conference Committee												
	ConfCom	10,758.3	3,505.5	72.0	7,136.6	44.2	0.0	0.0	0.0	27	0	0
1004 Gen Fund		8,030.4										
1007 I/A Rcpts		150.3										
1105 PFund Rcpt		2,577.6										
Outside Counsel and North Pole Remedial Action Sec17c Ch18 SLA2014 P104 L23 (SB119) (FY13-FY17)												
	CarryFwd	2,000.0	0.0	0.0	2,000.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2,000.0										
Multi-year funding for Oil, Gas & Mining Outside Counsel and Experts and the state's share of interim remedial actions in the North Pole area - AR 14940												
Sec17(c) Ch18 SLA2014 (SB119) - amended to include the state's share of interim remedial actions to protect the health, safety, and welfare of the people in the North Pole area for the fiscal years ending June 30, 2015, June 30, 2016, and June 30, 2017. Sec52 Contingencies (d) this Act is contingent on the execution of an agreement to share the cost of interim remedial actions to protect the health, safety, and welfare of the people in the North Pole area by the state, Flint Hills Resources Alaska, LLC, and Williams Alaska Petroleum, Inc. Effective April 20, 2014.												
Reappropriated per Sec12(c) Ch16 SLA2013 (SB18) - the unexpended and unobligated balance, not to exceed \$2,000,000, of the appropriation made in sec. 30(a), ch. 5, FSSLA 2011, as amended by sec. 24(a), ch. 17, SLA2012 (Department of Law, BP corrosion, outside counsel, document management, experts, and litigation in the British Petroleum Exploration (Alaska) Inc., corrosion case - \$13,550,000) is reappropriated to the Department of Law, civil division, oil, gas, and mining, for outside counsel and experts for the fiscal year ending June 30, 2014. This Act takes effect June 30, 2013.												
Sec30(a) Ch5 FSSLA2011 (SB46), as amended by Sec24(a) Ch17 SLA2012 (SB160), as re-appropriated by Sec12(c) Ch16 SLA2013 (SB18), as amended by Sec17(c) Ch18 SLA2014 (SB119)												
Align Authority for Agency-wide Reduction												
	Unalloc	-7.6	0.0	-7.6	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-7.6										
Allocate agency-wide travel reduction.												
Subtotal		12,750.7	3,505.5	64.4	9,136.6	44.2	0.0	0.0	0.0	27	0	0
***** Changes From FY2015 Authorized To FY2015 Management Plan *****												
Transfer Attorney V (03-0059) to Environmental Law for Required Legal Expertise												
	Trout	-74.0	-74.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-74.0										

Change Record Detail - Multiple Scenarios with Descriptions
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Transfer Attorney V (03-0059) to Environmental Law, with funding, to keep pace with the required level of legal expertise needed within the section.												
Department of Law attorney positions are partially exempt (PX) and flexibly-ranged positions. Attorneys' I - VI are transferred in accordance with attorney salary placement, allowing positions to be sub-filled at lower levels. Positions are also transferred to accommodate promotions. Because of constant movement of positions to keep up with demand, funding is not always transferred with the position. Budget authority is evaluated and aligned between components as needed.												
Transfer Attorney IV (03-0134) from Environmental Law for Required Legal Expertise												
	Trin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Transfer Attorney IV (03-0134) from Environmental Law to keep pace with the required level of legal expertise needed within the section.												
Department of Law attorney positions are partially exempt (PX) and flexibly-ranged positions. Attorneys' I - VI are transferred in accordance with attorney salary placement, allowing positions to be sub-filled at lower levels. Positions are also transferred to accommodate promotions. Because of constant movement of positions to keep up with demand, funding is not always transferred with the position. Budget authority is evaluated and aligned between components as needed.												
Transfer Attorney IV (03-0030) from Natural Resources for Required Legal Expertise												
	Trin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
Transfer Attorney IV (03-0030) from Natural Resources to keep pace with the required level of legal expertise needed within the section.												
Department of Law attorney positions are partially exempt (PX) and flexibly-ranged positions. Attorneys' I - VI are transferred in accordance with attorney salary placement, allowing positions to be sub-filled at lower levels. Positions are also transferred to accommodate promotions. Because of constant movement of positions to keep up with demand, funding is not always transferred with the position. Budget authority is evaluated and aligned between components as needed.												
Transfer Attorney V (03-0229) to Natural Resources for Required Legal Expertise												
	Trout	-22.0	-22.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-22.0										
Transfer Attorney V (03-0229) to Natural Resources, with partial funding, to keep pace with the required level of legal expertise needed within the section.												
Department of Law attorney positions are partially exempt (PX) and flexibly-ranged positions. Attorneys' I - VI are transferred in accordance with attorney salary placement, allowing positions to be sub-filled at lower levels. Positions are also transferred to accommodate promotions. Because of constant movement of positions to keep up with demand, funding is not always transferred with the position. Budget authority is evaluated and aligned between components as needed.												
Transfer Paralegal II (03-0098) to Human Services to Address Workload Demands												
	Trout	-90.0	-90.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-90.0										
Transfer Paralegal II (03-0098) to Human Services, with funding, to accommodate the workload and section demands.												

Change Record Detail - Multiple Scenarios with Descriptions
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Subtotal		12,564.7	3,319.5	64.4	9,136.6	44.2	0.0	0.0	0.0	26	0	0
***** Changes From FY2015 Management Plan To FY2016 Governor Amended *****												
FY2016 Salary Increases												
	SalAdj	73.4	73.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		70.3										
1007 I/A Rcpts		3.1										
Cost of living adjustment for certain bargaining units: \$73.4												
Year three cost of living adjustment for non-covered employees - 2.5%: \$59.6												
Year three cost of living adjustment for Alaska State Employees Association/General Government Unit - 2.5%: \$10.3												
Year three cost of living adjustment for Alaska Public Employees Association/Supervisory Unit - 2.5%: \$3.5												
FY2016 Health Insurance Rate Reduction												
	SalAdj	-5.7	-5.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-5.6										
1007 I/A Rcpts		-0.1										
Select Benefits health insurance rate reduction from \$1,371 to \$1,346: \$-5.7												
Reverse Outside Counsel to Support Oversight of Alaska Gasline Inducement Act Licensee												
	OTI	-1,500.0	0.0	0.0	-1,500.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-1,500.0										

Reverse one-time funding in FY2015.

The Department of Law, Oil, Gas & Mining Section attorneys and specialized contract counsel advise the Alaska Gasline Inducement Act (AGIA) Gas Pipeline Project Office, Governor's Office and the Commissioners of Department of Natural Resources (DNR) and Department of Revenue (DOR) to implement the AGIA license and advance the state's efforts to promote a large-scale gasline to transport gas from the North Slope for in-state use and for export. Section attorneys and contract counsel advise and assist the commissioners in conducting due diligence on the AGIA license implementation, including costs, license reimbursements, compliance, proposed commercial and financial arrangements, matters related to fiscal certainty, and confidentiality issues. Section attorneys work closely with specialized outside legal counsel to advise the commissioners on federal jurisdictional, statutory and regulatory issues that affect the gasline project, including matters relating to the Federal Energy Regulatory Commission (FERC). Law is also assisting and advising the agencies regarding TransCanada's and the North Slope gas producers' South Central Liquefied Natural Gas (LNG) alignment to evaluate the viability of a large-diameter LNG pipeline to tidewater in Alaska that would allow for natural gas exports to the Pacific Rim and gas for in-state use. Law works with and advises DNR and DOR concerning the AGIA licensee's participation in the LNG project. The Oil, Gas and Mining section attorneys also assist DOR and DNR with issues relating audits of reimbursement funds and other project matters.

Reverse Outside Counsel for Specialized Expertise in Oil, Gas and Mining Issues

Change Record Detail - Multiple Scenarios with Descriptions
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
1004 Gen Fund	OTI	-3,800.0	0.0	0.0	-3,800.0	0.0	0.0	0.0	0.0	0	0	0
		-3,800.0										

Reverse one-time funding in FY2015.

The Oil, Gas and Mining Section represents the Department of Revenue and the Department of Natural Resources in disputes relating to the collection of oil and gas taxes and royalties, using both department personnel and outside counsel. This appropriation will fund contracts with outside counsel and consultant experts having expertise in specialized oil, gas and mining issues. The areas to be funded include Pipeline Tariff Proceedings (\$1,270.0M); Taxes (\$1,400.0M); Royalty Reopeners (\$1,230.0M); and Point Thomson litigation/settlement (\$100.0M). The Department of Law will bring approximately 5% of this work in-house for cost savings of \$200.0.

Reverse Outside Counsel and North Pole Remedial Action Sec17(c) Ch18 SLA2014 P104 L23 (SB119) (FY13-FY17)

1004 Gen Fund	OTI	-2,000.0	0.0	0.0	-2,000.0	0.0	0.0	0.0	0.0	0	0	0
		-2,000.0										

Reverse multi-year funding for Oil, Gas & Mining Outside Counsel and Experts and the state's share of interim remedial actions in the North Pole area.

Restore Legal Services to Support Oversight of Alaska Natural Gas Pipeline Project

1004 Gen Fund	IncM	1,500.0	0.0	0.0	1,500.0	0.0	0.0	0.0	0.0	0	0	0
		1,500.0										

The Department of Law, Oil, Gas and Mining section attorneys and specialized outside counsel advise the Alaska Natural Gas Pipeline Project office, Governor's Office and the commissioners of Department of Natural Resources (DNR) and Department of Revenue (DOR) to construct a gas treatment plant, gas pipeline and a liquid natural gas (LNG) plant to transport Alaska North Slope gas to markets in and out of Alaska.

The department continues to work closely with the Governor's Office and the Departments of Natural Resources and Revenue to provide legal assistance in advancing the project under the authority provided in SB 138 (passed in 2014) relating to proposed commercial agreements and federal regulatory filings, upstream gas balancing and supply agreements, lease modifications, marketing of LNG, matters related to fiscal certainty, confidentiality issues and analysis of constitutional and other state law issues.

FY2015 funding is provided by a one-time appropriation to Law (\$1.5 million) and reimbursable services agreements (RSA) with DNR and DOR. In addition, the department is working closely with the Alaska Gasline Development Corporation which they are funding in FY2015 through unbudgeted RSAs.

Restore Outside Counsel for Specialized Expertise in Oil, Gas and Mining Issues

1004 Gen Fund	IncM	3,800.0	0.0	0.0	3,800.0	0.0	0.0	0.0	0.0	0	0	0
		3,800.0										

Restore one-time funding in FY2015.

The Oil, Gas and Mining Section represents the Department of Revenue and the Department of Natural Resources in disputes relating to the collection of oil and gas taxes and royalties, using both department personnel and outside counsel. This appropriation will fund contracts with outside counsel and consultant experts having expertise in specialized oil, gas and mining issues. The areas to be funded include Pipeline Tariff Proceedings (\$1,270.0M); Taxes (\$1,400.0M); Royalty

Change Record Detail - Multiple Scenarios with Descriptions
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Reopeners (\$1,230.0M); and Point Thomson litigation/settlement (\$100.0M).												
Reduce Legal Services and Oversight of Alaska Natural Gas Pipeline Project												
	Dec	-800.0	0.0	0.0	-800.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-800.0										
The Department of Law, Oil, Gas and Mining section attorneys and specialized outside counsel advise the Alaska Natural Gas Pipeline Project office, Governor's Office and the commissioners of Department of Natural Resources (DNR) and Department of Revenue (DOR) to construct a gas treatment plant, gas pipeline and a liquid natural gas (LNG) plant to transport Alaska North Slope gas to markets in and out of Alaska.												
The department continues to work closely with the Governor's Office and the Departments of Natural Resources and Revenue to provide legal assistance in advancing the project under the authority provided in SB 138 (passed in 2014) relating to proposed commercial agreements and federal regulatory filings, upstream gas balancing and supply agreements, lease modifications, marketing of LNG, matters related to fiscal certainty, confidentiality issues and analysis of constitutional and other state law issues. Project funding to DNR and the remaining \$700.0 requested by Law for the project should provide funding for the project.												
Reduce Overall Expenditure Level to Achieve Budget Reduction												
	Dec	-32.0	0.0	-1.2	-15.1	-15.7	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-32.0										
The Civil Division will manage reduction in funding by restricting furniture and supply purchases, reducing staff travel, limiting information technology purchases, and cost savings in reduced training opportunities for staff.												
Reduce Personal Services Authority for Anticipated Savings												
	Dec	-0.8	-0.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-0.8										
Reduce expenditure levels for anticipated savings in personal services. The vacancy factor is increased due to anticipated savings as the result of retirements in the division. The division will strive to minimize the impacts on services associated with this reduction.												
Reduce Outside Counsel for Oil, Gas and Mining Issues												
	Dec	-800.0	0.0	0.0	-800.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-800.0										
It is anticipated that the bulk of these savings will come from the Strategic Reconfiguration (SR) case, which will require fewer resources in FY16												
Totals		8,999.6	3,386.4	63.2	5,521.5	28.5	0.0	0.0	0.0	26	0	0

Personal Services Expenditure Detail
Department of Law

Scenario: FY2016 Governor Amended (12201)
Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount		
03-0005	Attorney V	FT	A	XE	Juneau	N05	25O / P	12.0		151,656	4,855	0	65,921	222,432	222,432		
03-0024	Attorney VI	FT	A	XE	Anchorage	N00	26M / N	12.0		136,075	4,356	0	61,549	201,980	201,980		
03-0030	Attorney III	FT	A	XE	Juneau	N05	22D / E	12.0		91,097	3,056	0	47,340	141,493	141,493		
03-0092	Attorney V	FT	A	XE	Anchorage	N00	25Q	12.0		149,844	4,797	0	65,412	220,053	220,053		
03-0134	Attorney IV	FT	A	XE	Anchorage	N00	24F	12.0		103,860	3,484	0	51,704	159,048	159,048		
03-0141	Attorney V	FT	A	XE	Anchorage	N00	25M / N	12.0		133,376	4,270	0	60,791	198,437	198,437		
03-0144	Accounting Clerk	FT	A	GP	Juneau	205	10B / C	12.0		36,138	1,212	0	29,169	66,519	66,519		
03-0157	Assoc Attorney II	FT	A	XE	Anchorage	N00	19E / F	12.0		71,930	2,413	0	40,787	115,130	115,130		
03-0158	Attorney V	FT	A	XE	Anchorage	N00	25K	12.0		120,156	3,847	0	57,082	181,085	181,085		
03-0164	Procurement Spec III	FT	A	SS	Juneau	205	18A / B	12.0		61,489	2,063	0	37,361	100,913	100,913		
03-0177	Micro/Network Spec I	FT	A	GP	Anchorage	200	18C	9.6	**	48,001	1,610	0	29,863	79,474	0		
03-0185	Paralegal II	FT	A	GP	Anchorage	200	16D / E	12.0		54,612	1,832	0	35,486	91,930	91,930		
03-0199	Attorney III	FT	A	XE	Anchorage	N00	22D	12.0		84,804	2,845	0	45,188	132,837	132,837		
03-0207	Attorney IV	FT	A	XE	Anchorage	N00	24L / M	12.0		120,336	3,853	0	57,132	181,321	181,321		
03-0208	Law Office Assistant I	FT	A	GP	Anchorage	200	11G / J	12.0		43,225	1,450	0	31,592	76,267	76,267		
03-0216	Attorney IV	FT	A	XE	Juneau	N05	24F / J	12.0		112,125	3,762	0	54,529	170,416	170,416		
03-0226	Attorney II	FT	A	XE	Juneau	N05	20E / F	12.0		83,376	2,797	0	44,700	130,873	130,873		
03-0239	Assoc Attorney I	FT	A	XE	Anchorage	N00	17E / F	12.0		64,980	2,180	0	38,410	105,570	105,570		
03-0263	Attorney IV	FT	A	XE	Anchorage	N00	24F	12.0		103,860	3,484	0	51,704	159,048	159,048		
03-0318	Law Office Assistant II	FT	A	SS	Anchorage	600	13E / F	12.0		47,174	1,583	0	32,467	81,224	81,224		
03-0323	Analyst/Programmer V	FT	A	SS	Anchorage	200	22F / J	10.0		78,050	2,618	0	40,300	120,968	120,968		
03-0337	Attorney IV	FT	A	XE	Anchorage	N00	24E / F	12.0		102,021	3,423	0	51,075	156,519	81,390		
03-0349	Attorney III	FT	A	XE	Anchorage	N00	22E / F	12.0		89,783	3,012	0	46,891	139,686	139,686		
03-0395	Attorney V	FT	A	XE	Anchorage	N00	25L / M	12.0		125,046	4,003	0	58,454	187,503	187,503		
03-1121	Paralegal II	FT	A	GP	Anchorage	200	16J / K	12.0		62,498	2,097	0	38,182	102,777	102,777		
03-1246	Assoc Attorney I	FT	A	XE	Juneau	N05	17B / C	12.0		60,795	2,040	0	36,980	99,815	99,815		
													Total Salary Costs:	2,336,307			
													Total COLA:	76,942			
													Total Premium Pay:	0			
													Total Benefits:	1,210,069			
													Total Pre-Vacancy:	3,623,318			
													Minus Vacancy Adjustment of 6.54%:	(236,918)			
													Total Post-Vacancy:	3,386,400			
													Plus Lump Sum Premium Pay:	0			
													Personal Services Line 100:	3,386,400			
Total Component Months:		307.6															
Full Time Positions:		26	New	0	Deleted	0											
Part Time Positions:		0	0	0													
Non Permanent Positions:		0	0	0													
Positions in Component:		26	0	0													

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Personal Services Expenditure Detail
Department of Law

Scenario: FY2016 Governor Amended (12201)
Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	3,468,715	3,241,906	95.73%
1007 Interagency Receipts	154,603	144,494	4.27%
Total PCN Funding:	3,623,318	3,386,400	100.00%

Note: If a position is split, an asterisk (*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (**) will appear in this column.
[No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Line Item Detail
Department of Law
Travel

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
72000	Travel		80.0	64.4	63.2
Expenditure Account			FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
72000 Travel Detail Totals			80.0	64.4	63.2
72110	Employee Travel (Instate)	Travel to represent the state concerning oil & gas and other natural resources cases. Frequent trips out-of-state to represent the state in federal court and to gather evidence at owner company facilities.	26.3	59.4	19.8
72120	Nonemployee Travel (Instate Travel)	Transportation costs for witnesses.	0.0	5.0	5.0
72410	Employee Travel (Out of state)	Out-of-State travel for professional staff to attend conferences, meetings and training.	53.7	0.0	38.4

Line Item Detail
Department of Law
Services

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Line Number	Line Name			FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000	Services			5,066.7	9,136.6	5,521.5
Expenditure Account	Servicing Agency	Explanation		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000 Services Detail Totals				5,066.7	9,136.6	5,521.5
73025	Education Services	Conferences, training, memberships		0.8	3.0	3.0
73075	Legal & Judicial Svc	Depositions, research costs, expert witnesses and consultants / Outside counsel and consultants having expertise in specialized Oil, Gas & Mining issues.		4,141.8	8,163.3	4,548.2
73150	Information Technlgy	Training, consulting and software licensing/maintenance		0.0	10.0	10.0
73156	Telecommunication	Local Service, long distance toll charges and cellular phones paid to third party telephone utilities.		0.2	15.0	15.0
73225	Delivery Services	Freight and messenger services. Movement of materials, exhibits, legal documents and courier services.		0.9	8.5	8.5
73650	Struc/Infstruct/Land	Rentals/Leases - records and evidence storage.		50.7	40.0	40.0
73675	Equipment/Machinery	Rentals/Leases and Repairs/Maintenance of office equipment - copiers and postage meters.		0.0	5.0	5.0
73756	Print/Copy/Graphics	Printing forms, briefs and legal notices.		0.0	20.0	20.0
73805	IT-Non-Telecommunication	Administrative Services	RSA Law, Administration - Information Services & Procurement support.	150.0	150.0	150.0
73805	IT-Non-Telecommunication	Enterprise Technology Services	RSA with Dept. of Admin, ITG for Computer Services: Mainframe (MICS), Facilities Mgmt. and EPR.	48.2	48.2	48.2
73806	IT-Telecommunication	Enterprise Technology Services	RSA with Dept. of Admin, ITG for Telecommunication Services: WAN, Internet, Video, TSR, Email, and ITG Overhead.	92.8	92.8	92.8
73809	Mail	Central Mail	RSA Administration, Central Mailroom	4.7	4.7	4.7
73810	Human Resources	Administrative Services	RSA Law, Human Resource Position	8.7	8.7	8.7
73811	Building Leases	Leases	RSA Administration, GS&S - Leased Office Space - AG's Offices in Anchorage and Juneau.	512.4	512.4	512.4

Line Item Detail
Department of Law
Services

Component: Oil, Gas and Mining (2091)

RDU: Civil Division (35)

Expenditure Account		Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000 Services Detail Totals				5,066.7	9,136.6	5,521.5
73814	Insurance	Risk Management	RSA Administration, Risk Management	2.0	2.0	2.0
73815	Financial	Administrative Services	RSA Law, Timekeeping administration and litigation support.	49.0	49.0	49.0
73815	Financial	Finance	RSA Administration, Finance Chargeback (AKSAS / AKPAY)	3.2	3.2	3.2
73816	ADA Compliance	Personnel	RSA Administration, Personnel - Americans With Disabilities Act.	0.8	0.8	0.8
73819	Commission Sales (IA Svcs)	State Travel Office	Travel fees.	0.5	0.0	0.0

Line Item Detail
Department of Law
Commodities

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
74000	Commodities		82.6	44.2	28.5
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
		74000 Commodities Detail Totals	82.6	44.2	28.5
74200	Business	Library materials including Alaska Statutes, Alaska Code, Advanced Legislative Service and Court Rules; subscriptions, office supplies; software applications, printer cartridges, paper and misc. data processing supplies; computer supplies - desktop refresh, non-capital.	82.6	44.2	28.5

Line Item Detail
Department of Law
Capital Outlay

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
75000	Capital Outlay		15.9	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
		75000 Capital Outlay Detail Totals	15.9	0.0	0.0
75830	Info Technology	Computer equipment, printers and modems.	15.9	0.0	0.0

Unrestricted Revenue Detail
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
68515	Unrestricted Fund				0.4	0.0	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
64090	Legal Sevices Judgement & Settlement awards for attorney fees and legal costs.		03209986	11100	0.4	0.0	0.0

Restricted Revenue Detail
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51015	Interagency Receipts				895.1	150.3	153.3
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
59040	Revenue Legal services provided for Oil & Gas Production Tax Matters.	Tax Division	03209575	11100	48.4	150.3	153.3
59040	Revenue Unbudgeted RSA, Review Bond Provision legislation.	Treasury Division	03209658	11100	6.4	0.0	0.0
59100	Natural Resources Legal services for DNR, Gas Pipeline Project, Pipeline Taxes.	Gas Pipeline Project	03209583	11100	35.0	0.0	0.0
59100	Natural Resources Unbudgeted RSA, SPCO Multiple Projects.	State Pipeline Coordinator	03209610	11100	20.8	0.0	0.0
59100	Natural Resources Unbudgeted RSA, DNR, N.Slope Gas Pipeline Project outside counsel.	Gas Pipeline Project	03209619	11100	784.5	0.0	0.0

Restricted Revenue Detail
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Master Account	Revenue Description	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51373	Permanent Fund Earnings Reserve Account	1,477.6	2,577.6	2,577.6

Detail Information					FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund			
51373	Permanent Fund Earnings Oil and Gas litigation efforts.	APFC Operations	03209001	11100	1,477.6	2,577.6	2,577.6

Interagency Services
Department of Law

Component: Oil, Gas and Mining (2091)
RDU: Civil Division (35)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended	
73805	IT-Non-Telecommunication	RSA Law, Administration - Information Services & Procurement support.	Inter-dept	Administrative Services	150.0	150.0	150.0
73805	IT-Non-Telecommunication	RSA with Dept. of Admin, ITG for Computer Services: Mainframe (MICS), Facilities Mgmt. and EPR.	Inter-dept	Enterprise Technology Services	48.2	48.2	48.2
73805 IT-Non-Telecommunication subtotal:				198.2	198.2	198.2	
73806	IT-Telecommunication	RSA with Dept. of Admin, ITG for Telecommunication Services: WAN, Internet, Video, TSR, Email, and ITG Overhead.	Inter-dept	Enterprise Technology Services	92.8	92.8	92.8
73806 IT-Telecommunication subtotal:				92.8	92.8	92.8	
73809	Mail	RSA Administration, Central Mailroom	Inter-dept	Central Mail	4.7	4.7	4.7
73809 Mail subtotal:				4.7	4.7	4.7	
73810	Human Resources	RSA Law, Human Resource Position	Intra-dept	Administrative Services	8.7	8.7	8.7
73810 Human Resources subtotal:				8.7	8.7	8.7	
73811	Building Leases	RSA Administration, GS&S - Leased Office Space - AG's Offices in Anchorage and Juneau.	Inter-dept	Leases	512.4	512.4	512.4
73811 Building Leases subtotal:				512.4	512.4	512.4	
73814	Insurance	RSA Administration, Risk Management	Inter-dept	Risk Management	2.0	2.0	2.0
73814 Insurance subtotal:				2.0	2.0	2.0	
73815	Financial	RSA Law, Timekeeping administration and litigation support.	Intra-dept	Administrative Services	49.0	49.0	49.0
73815	Financial	RSA Administration, Finance Chargeback (AKSAS / AKPAY)	Inter-dept	Finance	3.2	3.2	3.2
73815 Financial subtotal:				52.2	52.2	52.2	
73816	ADA Compliance	RSA Administration, Personnel - Americans With Disabilities Act.	Inter-dept	Personnel	0.8	0.8	0.8
73816 ADA Compliance subtotal:				0.8	0.8	0.8	
73819	Commission Sales (IA Svcs)	Travel fees.	Inter-dept	State Travel Office	0.5	0.0	0.0
73819 Commission Sales (IA Svcs) subtotal:				0.5	0.0	0.0	
Oil, Gas and Mining total:				872.3	871.8	871.8	
Grand Total:				872.3	871.8	871.8	