

Budget to Cost Hourly Rate Variance Analysis

Pay Period Range: 201621 - 201721
Fiscal Year: 2017
Budget Std. Productive Hours (HQ): 1500
Report Execution Date: 12/27/2017 2:19:04 PM

FY17 Costs vs Budget Comparison

Category	REACTOR				MATERIALS				TOTAL			
	Cost	Budget	Difference	% Variance	Cost	Budget	Difference	% Variance	Cost	Budget	Difference	% Variance
Direct Labor	\$262,419,973.52	\$268,812,000.00	(\$6,392,026.48)	(2.38%)	\$70,709,597.68	\$75,582,000.00	(\$4,872,402.32)	(6.45%)	\$333,129,571.21	\$344,394,000.00	(\$11,264,428.79)	(3.27%)
Direct Non-Labor	\$112,950,682.93	\$98,741,000.00	\$14,209,682.93	14.39%	\$25,578,255.37	\$29,140,000.00	(\$3,561,744.63)	(12.22%)	\$138,528,938.30	\$127,881,000.00	\$10,647,938.30	8.33%
Program Overhead Labor	\$82,469,012.67	\$79,857,000.00	\$2,612,012.67	3.27%	\$20,542,615.40	\$17,784,000.00	\$2,758,615.40	15.51%	\$103,011,628.07	\$97,641,000.00	\$5,370,628.07	5.50%
Program Overhead Non-Labor	\$3,811,948.05	\$2,990,000.00	\$821,948.05	27.49%	\$676,162.96	\$554,000.00	\$122,162.96	22.05%	\$4,488,111.01	\$3,544,000.00	\$944,111.01	26.64%
Agency Overhead Labor	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$127,884,791.18	\$107,571,840.00	\$20,312,951.18	18.88%
Agency Overhead Non-Labor	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$185,212,077.69	\$207,551,000.00	(\$22,338,922.31)	(10.76%)
TOTAL:	\$461,651,617.17	\$450,400,000.00	\$11,251,617.17	2.50%	\$117,506,631.41	\$123,060,000.00	(\$5,553,368.59)	(4.51%)	\$892,255,117.46	\$888,582,840.00	\$3,672,277.46	0.41%

FY17 Hours vs Budget Comparison

Category	REACTOR				MATERIALS				TOTAL			
	Actual Hours	Budgeted Hours	Difference	% Variance	Actual Hours	Budgeted Hours	Difference	% Variance	Actual Hours	Budgeted Hours	Difference	% Variance
Direct Labor	2,392,117.25	2,358,000.00	34,117.25	1.45%	644,562.25	663,000.00	(18,437.75)	(2.78%)	3,036,679.50	3,021,000.00	15,679.50	0.52%
Program Overhead Labor	769,766.00	700,500.00	69,266.00	9.89%	189,713.50	156,000.00	33,713.50	21.61%	959,479.50	856,500.00	102,979.50	12.02%
Agency Overhead Labor	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	1,214,477.25	1,075,500.00	138,977.25	12.92%
TOTAL:	3,161,883.25	3,058,500.00	103,383.25	3.38%	834,275.75	819,000.00	15,275.75	1.87%	5,210,636.25	4,953,000.00	257,636.25	5.20%

Hourly Rate Calculation

Note: Direct Non-Labor is excluded from hourly rate calculation.

Category	REACTOR				MATERIALS				TOTAL			
	Cost	Budget	Difference	% Variance	Cost	Budget	Difference	% Variance	Cost	Budget	Difference	% Variance
Direct Labor	\$262,419,973.52	\$268,812,000.00	(\$6,392,026.48)	(2.38%)	\$70,709,597.68	\$75,582,000.00	(\$4,872,402.32)	(6.45%)	\$333,129,571.21	\$344,394,000.00	(\$11,264,428.79)	(3.27%)
Program Overhead Labor	\$82,469,012.67	\$79,857,000.00	\$2,612,012.67	3.27%	\$20,542,615.40	\$17,784,000.00	\$2,758,615.40	15.51%	\$103,011,628.07	\$97,641,000.00	\$5,370,628.07	5.50%
Program Overhead Non-Labor	\$3,811,948.05	\$2,990,000.00	\$821,948.05	27.49%	\$676,162.96	\$554,000.00	\$122,162.96	22.05%	\$4,488,111.01	\$3,544,000.00	\$944,111.01	26.64%
Agency Overhead Labor	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$127,884,791.18	\$107,571,840.00	\$20,312,951.18	18.88%
Agency Overhead Non-Labor	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$185,212,077.69	\$207,551,000.00	(\$22,338,922.31)	(10.76%)
Total Included in Hourly Rate Calculation:	\$348,700,934.24	\$351,659,000.00	(\$2,958,065.76)	(0.84%)	\$91,928,376.04	\$93,920,000.00	(\$1,991,623.96)	(2.12%)	\$753,726,179.16	\$760,701,840.00	(\$6,975,660.84)	(0.92%)
Direct FTE:	1,594.74	1,572.00	22.74	1.45%	429.71	442.00	(12.29)	(2.78%)	2,024.45	2,014.00	10.45	0.52%
FTE Converted to Hours (1,500 per FTE for Budget, 2,080 per FTE for Actual Cost):	2,392,117.25	2,358,000.00	34,117.25	1.45%	644,562.25	663,000.00	(18,437.75)	(2.78%)	3,036,679.50	3,021,000.00	15,679.50	0.52%
Calculated Hourly Rate:	\$145.77	\$149.13	(\$3.36)	(2.26%)	\$142.62	\$141.66	\$0.96	0.68%	\$248.21	\$251.80	(\$3.60)	(1.43%)

Budget to Cost Hourly Rate Variance Analysis

Pay Period Range: 201621 - 201721
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Std. Productive Hours (HQ): 1500
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FY17 Cost Summary by Major Program/Business Line

Major Program/Business Line	Direct Costs		
	Labor	Non-Labor	Total
0Y - Salaries and Benefits	\$0.00	\$0.00	\$0.00
11 - Operating Reactors	\$151,988,495.08	\$93,236,019.84	\$245,224,514.92
17 - New Reactors	\$44,890,873.99	\$19,714,663.09	\$64,605,537.08
1A - Advanced Reactors	\$0.00	\$0.00	\$0.00
33 - Spent Fuel Storage and Transportation	\$10,525,085.67	\$6,505,080.42	\$17,030,166.09
34 - Nuclear Materials Users	\$19,817,516.24	\$12,028,529.65	\$31,846,045.89
35 - Decommissioning and LLW	\$11,604,574.32	\$4,969,886.95	\$16,574,461.27
38 - Fuel Facilities	\$11,102,371.76	\$2,074,758.35	\$13,177,130.11
3W - Waste Incidental to Reprocessing	\$0.00	\$0.00	\$0.00
52 - Integrated University Program	\$0.00	\$0.00	\$0.00
6D - Inspector General - DNFSB	\$0.00	\$0.00	\$0.00
6Z - Inspector General	\$0.00	\$0.00	\$0.00
6Z - Inspector General - NRC	\$0.00	\$0.00	\$0.00
TOTAL:	\$249,928,917.06	\$138,528,938.30	\$388,457,855.36

FY17 Hours Summary by Major Program/Business Line

Major Program/Business Line	Direct Hours		
	Direct Regular	Direct Non-Regular	Total
0Y - Salaries and Benefits	0.00	0.00	0.00
11 - Operating Reactors	1,841,763.00	14,030.75	1,855,793.75
17 - New Reactors	535,478.25	845.25	536,323.50
1A - Advanced Reactors	0.00	0.00	0.00
33 - Spent Fuel Storage and Transportation	121,618.25	175.00	121,793.25
34 - Nuclear Materials Users	248,311.50	773.00	249,084.50
35 - Decommissioning and LLW	138,466.25	501.00	138,967.25
38 - Fuel Facilities	134,569.50	147.75	134,717.25
3W - Waste Incidental to Reprocessing	0.00	0.00	0.00
52 - Integrated University Program	0.00	0.00	0.00
6D - Inspector General - DNFSB	0.00	0.00	0.00
6Z - Inspector General	0.00	0.00	0.00
6Z - Inspector General - NRC	0.00	0.00	0.00
TOTAL:	3,020,206.75	16,472.75	3,036,679.50

Program Overhead Costs			Total
Labor	Non-Labor	Total	Total Costs (Direct + Program Overhead)
\$0.00	\$0.00	\$0.00	\$0.00
\$49,716,845.00	\$3,223,187.62	\$52,940,032.62	\$298,164,547.54
\$12,155,149.59	\$588,760.43	\$12,743,910.02	\$77,349,447.10
\$0.00	\$0.00	\$0.00	\$0.00
\$2,475,286.84	\$64,747.48	\$2,540,034.32	\$19,570,200.41
\$6,882,436.43	\$347,069.90	\$7,229,506.33	\$39,075,552.22
\$2,624,017.47	\$21,000.00	\$2,645,017.47	\$19,219,478.74
\$3,430,261.27	\$243,345.58	\$3,673,606.85	\$16,850,736.96
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$77,283,996.60	\$4,488,111.01	\$81,772,107.61	\$470,229,962.97

Program Overhead Hours			Total Hours
Program Overhead Regular	Program Overhead Non-Regular	Total	Total Costs (Direct + Program Overhead)
0.00	0.00	0.00	0.00
623,530.75	1,587.75	625,118.50	2,480,912.25
144,448.75	198.75	144,647.50	680,971.00
0.00	0.00	0.00	0.00
29,445.25	6.00	29,451.25	151,244.50
89,456.00	183.00	89,639.00	338,723.50
30,172.50	167.00	30,339.50	169,306.75
40,221.00	62.75	40,283.75	175,001.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
957,274.25	2,205.25	959,479.50	3,996,159.00

Costs	
Total Costs Excluding Direct Non-Labor	
	\$0.00
	\$204,928,527.70
	\$57,634,784.01
	\$0.00
	\$13,065,119.99
	\$27,047,022.57
	\$14,249,591.79
	\$14,775,978.61
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$331,701,024.67