

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
Fiscal Year: 2017
Std. Productive Hours (HQ): 1500
Report Execution Date: 12/27/2017 2:19:04 PM

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 |

