



Inuit Nunangat School Food Program

Nominal Cost Projections



About Inuit Tapiriit Kanatami

Inuit Tapiriit Kanatami (ITK) is the national representative organization for the 70,000 Inuit in Canada, the majority of whom live in Inuit Nunangat, the Inuit home land encompassing 51 communities across the Inuvialuit Settlement Region (Northwest Territories), Nunavut, Nunavik (Northern Québec), and Nunatsiavut (Northern Labrador). Inuit Nunangat makes up 40 percent of Canada's land area and 72 percent of its coastline. ITK represents the rights and interests of Inuit at the national level through a democratic governance structure that represents all Inuit regions. ITK advocates for policies, programs, and services to address the social, cultural, political, and environmental issues facing our people.

ITK's Board of Directors are as follows:

- Chair and CEO, Inuvialuit Regional Corporation
- President, Makivvik
- President, Nunavut Tunngavik Incorporated
- President, Nunatsiavut Government

In addition to voting members, the following non-voting Permanent Participant Representatives also sit on the Board:

- President, Inuit Circumpolar Council Canada
- President, Pauktuutit Inuit Women of Canada
- President, National Inuit Youth Council

Vision

Canadian Inuit are prospering through unity and self-determination.

Mission

Inuit Tapiriit Kanatami is the national voice for protecting and advancing the rights and interests of Inuit in Canada.

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Introduction

This memorandum forecasts the nominal costs for an Inuit Nunangat School Food Program. The cost forecast is based on applying inflation to the 2022 study submitted to ITK, “Understanding the Costs of an Inuit Nunangat School Food Program”. The original study provided cost projections for the Inuit Nunangat School Food Program in “real dollars” corresponding to the purchasing power as of the base year (2023). This memorandum translates these costs to nominal dollars, the actual amount of money required for the period 2023 to 2038.

In nominal dollars, a total of \$1.788 billion would need to be accessed to facilitate the food program for both breakfast and lunch over the period 2023 to 2038. The total infrastructure cost of the program is estimated at \$106.5 million over the first three years and the total operating cost to facilitate a two-meal program over the projection period is estimated at \$1.681 billion.

Under the implementation of the lunch-only program, total operating costs over the projection period are estimated at \$1.175 billion whereas, under the breakfast-only program, total operating costs are estimated at \$612.6 million.

Methodology

This following methodology was used to update the 2023 real dollar cost forecast in the “Understanding the Costs of an Inuit Nunangat School Food Program” study to nominal dollars.

1. 2022 to 2023 estimated inflation rate used in the “Understanding the Costs of an Inuit Nunangat School Food Program” were replaced with actual inflation statistics.
2. Forecast inflation rates were used to translate the 2023 real dollar cost to a nominal dollar forecast.

Real vs Nominal Dollars

Real dollars are monies that reflect the relative purchasing power in a given year. Real dollars are often used in forward looking economic analysis because comparisons can be made across different years without the distortion of inflation.

Nominal dollars represent the actual amount of money required to make a purchase in a given year. Nominal prices reflect inflation in prices over time. Nominal dollars are useful in forward looking forecasts as they represent the actual amount of money that will be required at the time of purchase. Nominal dollar values will tend increase over time, especially in periods of high inflation this can make comparing costs across periods of time difficult. Government funding commitments and business spending forecasts are often presented in nominal dollars.

It is important for those interpreting the forecast to understand the distinction between real and nominal dollars to ensure that they're comparing "apples to apples" and making informed decisions based on the data.

Example: Real and Nominal Cost of a Can of Soda

Assuming in 2004 the cost of a can of soda was \$1 and in 2023 the same can of soda costs \$2. If we are using 2004 real dollars to describe the cost of a can of soda we would say it has a 2004 real dollar cost of \$1 regardless of the year it is being purchased in. We would also say that the nominal cost in 2023 for the can of soda is \$2.

Replacing 2022 to 2023 Estimated Inflation with Actual Inflation Rates

In developing the 2023 real dollar cost forecast used in the “Understanding the Costs of an Inuit Nunangat School Food Program” report reference costs recorded before 2023 needed to be inflated to what they were expected to be in 2023. This was done using actual inflation statistics up to 2022. At the time of the original report inflation statistics for 2022 to 2023 were not available. This memo updates the estimated inflation rates with actual inflation statistics.

Three different inflation rates were used in the original cost forecast:

- Consumer Price Index (CPI) for Iqaluit;
- Building Construction Price Index (BCPI) for St. John’s, Newfoundland and Labrador; Montreal, Quebec; and Edmonton, Alberta; and
- Revised Northern Food Basket (RNFB).

CPI was used in the original 2023 real dollar cost forecast for cost of wages, benefits, northern allowance, and travel expenses. The estimated inflation rate between 2022 and 2023 used in the original report was replaced with the actual inflation rate of 2.85% (Statistics Canada, 2023a). The actual inflation rate was not used to increase the real dollar cost of the northern allowance with the exception of the travel allowance component for Nunavik communities.

BCPI was used in the original 2023 real dollar cost forecast for construction costs associated with the school food program. The estimated inflation rate between 2022 and 2023 used in the original report was replaced with the geographic inflation rates presented in **Table 1**.

Table 1: 2022 – 2023 BCPI Actual Inflation Rates

	St. John’s, Newfoundland and Labrador	Montreal, Quebec	Edmonton, Alberta
2022 to 2023	4.83%	8.96%	8.11%

Source: (Statistics Canada, 2023b)

The RNFB was used in the original 2023 real dollar cost forecast for cost of food per meal. At the time of this memo updated actual RNFB costs for 2023 were not available and the actual inflation in cost of food per meal could not be discerned. These inflation estimates for 2022 to 2023 were not updated as part of this analysis.

Forecasting nominal costs

The nominal costs forecast was developed by applying forecast inflation rates to the updated 2023 real dollar cost forecast.

Forecast inflation of the CPI was used to forecast the nominal cost of wages, benefits, northern allowance, and travel expenses from 2024 to 2038. Inflation from 2024 to 2026 was estimated using national projections obtained from the Bank of Canada’s Monetary Policy Report (Bank of Canada, 2023) in conjunction with recent CPI actuals for Iqaluit (Statistics Canada, 2023a). Inflation for the period 2027 to 2038 was estimated to be 2%.

Table 2: Inflation Rates used for Wages, Benefits, Northern Allowance, and Travel

Year	Inflation Rate
2024	1.92%
2025	2.17%
2026	2.07%
2027 - 2038	2.00%

Source: Avaanz 2023

Forecast inflation of the BCPI was used to forecast the nominal construction costs associated with the school food program from 2024 to 2025 (The end of forecast construction). Inflation of building construction costs in all three geographies for years 2024 and 2025 are estimated at 2.2% based on Research and Markets forecast (Business Wire, 2022).

Table 3: Inflation Rates Used for Construction Costs

Year	St. John’s, Newfoundland and Labrador	Montreal, Quebec	Edmonton, Alberta
2024	2.2%	2.2%	2.2%
2025	2.2%	2.2%	2.2%

Source: Avaanz 2023, (Business Wire, 2022)

The average inflation rate in the RNFB between 2011 and 2020 was used to forecast the nominal cost of food from 2024 to 2038 (Government of Canada, 2021). A community specific inflation rate was calculated for each of the communities in the analysis. For communities where RNFB data was not available the average inflation for the region was used. **Table 4** shows the specific inflation rates used by community. It should be noted that due to subsidies there is a negative inflation rate (decrease in cost) for some communities.

Table 4: Inflation Rates Used for Cost of Food

Region	Community	Inflation (2024 – 2038)	Cost per Meal (2023)
Nunavik	Kangiqsualujuaq	-0.08%	\$5.49
	Kuujuaq	-0.65%	\$4.91
	Tasiujaq	0.33%	\$5.11
	Aupaluk	0.11%	\$4.99
	Kangirsuk	-0.45%	\$5.63
	Quaqtaq	0.07%	\$5.40
	Kangiqsujuaq	-0.00%	\$7.11
	Salluit	0.43%	\$6.14
	Ivujivik	0.07%	\$5.28
	Akulivik	0.47%	\$5.33
	Puvirnituk	0.59%	\$5.91
	Inukjuak	-0.08%	\$5.18
	Umiujaq	-0.46%	\$5.13
	Kuujjuarapik	-0.57%	\$4.86
	Average of Communities	-0.02%	\$5.46
Nunatsiavut	Nain	3.89%	\$7.89
	Hopedale	3.89%	\$7.33
	Makkovik	3.89%	\$7.33
	Postville	3.89%	\$7.33
	Rigolet	3.89%	\$6.76
	Average of Communities	3.89%	\$7.33
Inuvialuit Settlement Region	Aklavik	0.06%	\$4.19
	Inuvik	-0.10%	\$4.34
	Paulatuk	0.38%	\$3.70
	Sachs Harbour	-0.10%	\$4.34
	Tuktoyaktuk	-0.10%	\$4.34
	Ulukhaktok	-0.76%	\$5.21
	Average of Communities	-0.10%	\$4.35

Region		Community	Inflation (2024 – 2038)	Cost per Meal (2023)
Nunavut	Qikiqtaaluk	Sanikiluaq	0.12%	\$5.82
		Iqaluit	-0.62%	\$6.25
		Kimmirut	-1.31%	\$5.05
		Cape Dorset	-0.64%	\$6.08
		Pangnirtung	-0.74%	\$5.71
		Qikiqtarjuaq	-0.32%	\$4.79
		Hall Beach	-1.15%	\$4.97
		Igloolik	-0.93%	\$4.97
		Clyde River	-0.75%	\$5.71
		Arctic Bay	-1.58%	\$4.84
		Pond Inlet	-1.14%	\$5.59
		Resolute	-0.82%	\$5.42
		Grise Fiord	-0.82%	\$5.42
		Average of Communities	-0.82%	\$5.43
		Kivalliq	Coral Harbour	-1.14%
	Arviat		-1.70%	\$5.42
	Whale Cove		-1.24%	\$5.80
	Rankin Inlet		-1.15%	\$5.78
	Chesterfield Inlet		-0.88%	\$4.62
	Baker Lake		-1.64%	\$5.57
	Nauyasat		-0.91%	\$6.48
	Average of Communities		-1.24%	\$5.83
	Kitikmeot	Kugaaruk	-0.61%	\$4.97
		Kugluktuk	-1.59%	\$4.33
		Cambridge Bay	-0.58%	\$4.71
		Gjoa Haven	-0.08%	\$5.48
		Taloyoak	-0.17%	\$5.42
		Average of Communities	-0.61%	\$4.98

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022), (Government of Canada, 2021)

Cost Projections

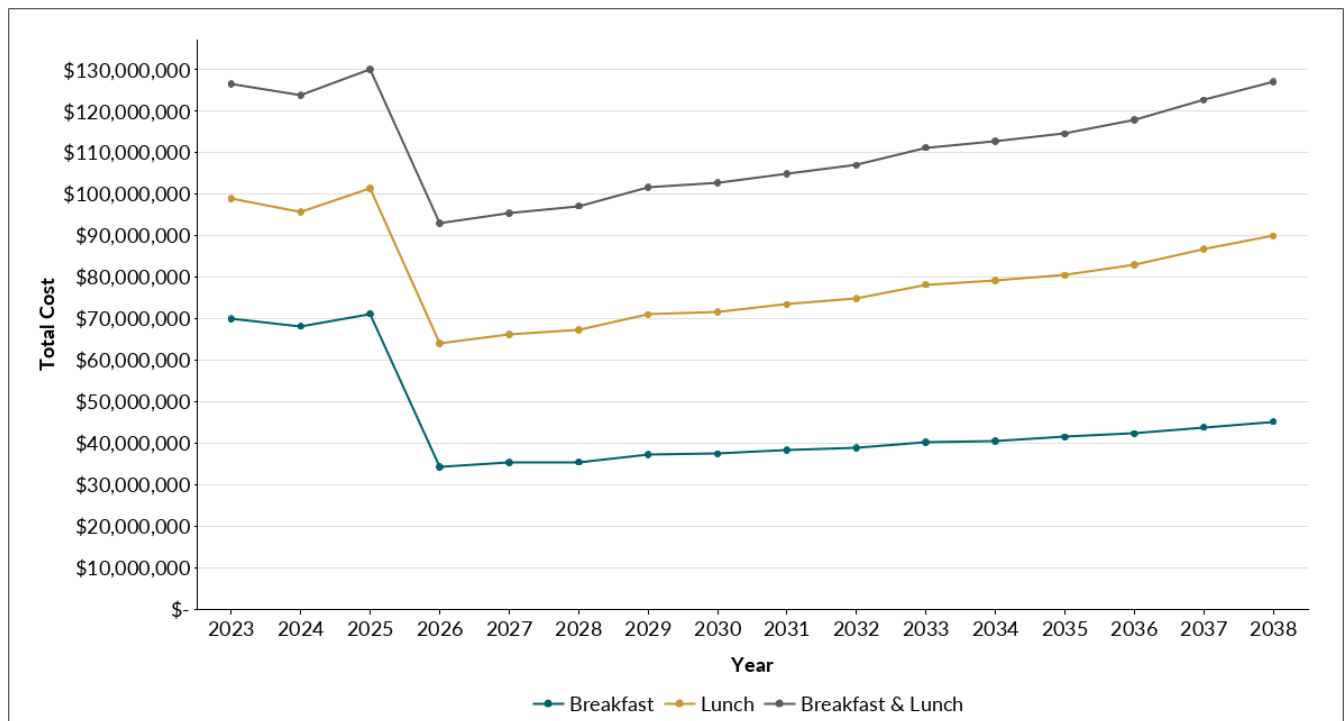
This section summarizes the cost projections in nominal dollars.

Cost Summary

Total Cost Projections

Total cost projections for the school food program within Inuit Nunangat including both operating and capital costs are set out in **Table 5** and **Figure 1**.

Figure 1: Total Costs by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

The initial total operating and capital cost projected for the breakfast program in 2023 is about \$69.9 million with a total cost of about \$719.1 million anticipated over the period 2023 to 2038.

The initial total operating and capital cost projected for the lunch program in 2023 is about \$98.9 million with a total cost of about \$1.281 billion anticipated over the period 2023 to 2038.

The initial total operating and capital cost projected for the breakfast and lunch program in 2023 is about \$126.6 million with a total cost of about \$1.788 billion anticipated over the period 2023 to 2038.

Table 5: Total Operating and Capital Costs by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

Year	Breakfast			Lunch			Breakfast & Lunch		
	Operating Cost	Capital Cost	Total Cost	Operating Cost	Capital Cost	Total Cost	Operating Cost	Capital Cost	Total Cost
2023	\$35,155,155	\$34,715,973	\$69,871,128	\$64,149,654	\$34,715,973	\$98,865,627	\$91,853,549	\$34,715,973	\$126,569,521
2024	\$32,691,953	\$35,479,724	\$68,171,677	\$60,241,227	\$35,479,724	\$95,720,951	\$88,251,612	\$35,479,724	\$123,731,336
2025	\$34,902,663	\$36,260,278	\$71,162,941	\$65,145,638	\$36,260,278	\$101,405,916	\$93,745,859	\$36,260,278	\$130,006,137
2026	\$34,168,738	\$-	\$34,168,738	\$63,986,962	\$-	\$63,986,962	\$92,991,881	\$-	\$92,991,881
2027	\$35,261,030	\$-	\$35,261,030	\$66,088,925	\$-	\$66,088,925	\$95,305,658	\$-	\$95,305,658
2028	\$35,400,482	\$-	\$35,400,482	\$67,222,175	\$-	\$67,222,175	\$97,101,256	\$-	\$97,101,256
2029	\$37,179,552	\$-	\$37,179,552	\$70,948,578	\$-	\$70,948,578	\$101,567,699	\$-	\$101,567,699
2030	\$37,360,319	\$-	\$37,360,319	\$71,541,636	\$-	\$71,541,636	\$102,678,105	\$-	\$102,678,105
2031	\$38,369,186	\$-	\$38,369,186	\$73,365,430	\$-	\$73,365,430	\$104,931,937	\$-	\$104,931,937
2032	\$38,767,527	\$-	\$38,767,527	\$74,739,769	\$-	\$74,739,769	\$106,913,031	\$-	\$106,913,031
2033	\$40,207,398	\$-	\$40,207,398	\$78,160,448	\$-	\$78,160,448	\$111,197,738	\$-	\$111,197,738
2034	\$40,491,382	\$-	\$40,491,382	\$79,142,684	\$-	\$79,142,684	\$112,734,099	\$-	\$112,734,099
2035	\$41,448,528	\$-	\$41,448,528	\$80,391,026	\$-	\$80,391,026	\$114,470,947	\$-	\$114,470,947
2036	\$42,265,862	\$-	\$42,265,862	\$82,910,684	\$-	\$82,910,684	\$117,883,194	\$-	\$117,883,194
2037	\$43,785,847	\$-	\$43,785,847	\$86,674,922	\$-	\$86,674,922	\$122,613,391	\$-	\$122,613,391
2038	\$45,139,227	\$-	\$45,139,227	\$89,891,903	\$-	\$89,891,903	\$126,990,353	\$-	\$126,990,353
Total	\$612,594,850	\$106,455,975	\$719,050,825	\$1,174,601,662	\$106,455,975	\$1,281,057,637	\$1,681,230,309	\$106,455,975	\$1,787,686,285

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Operating Cost per Meal

Operating cost per meal was calculated by dividing total annual operating costs (including cost of food, labour, training expenses, and other O&M costs) by the annual number of meals served. Operating cost per meal under the school food program within Inuit Nunangat is set out in **Table 6** and **Figure 2**.

Table 6: Operating Cost per Meal-by-Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

Year	Breakfast	Lunch	Breakfast & Lunch
2023	\$11.85	\$21.62	\$15.47
2024	\$10.88	\$20.04	\$14.68
2025	\$11.46	\$21.38	\$15.39
2026	\$11.06	\$20.71	\$15.05
2027	\$11.24	\$21.07	\$15.20
2028	\$11.12	\$21.11	\$15.24
2029	\$11.49	\$21.92	\$15.69
2030	\$11.35	\$21.73	\$15.60
2031	\$11.45	\$21.90	\$15.66
2032	\$11.36	\$21.91	\$15.67
2033	\$11.56	\$22.48	\$15.99
2034	\$11.42	\$22.32	\$15.90
2035	\$11.45	\$22.22	\$15.82
2036	\$11.44	\$22.43	\$15.95
2037	\$11.59	\$22.95	\$16.23
2038	\$11.68	\$23.27	\$16.44

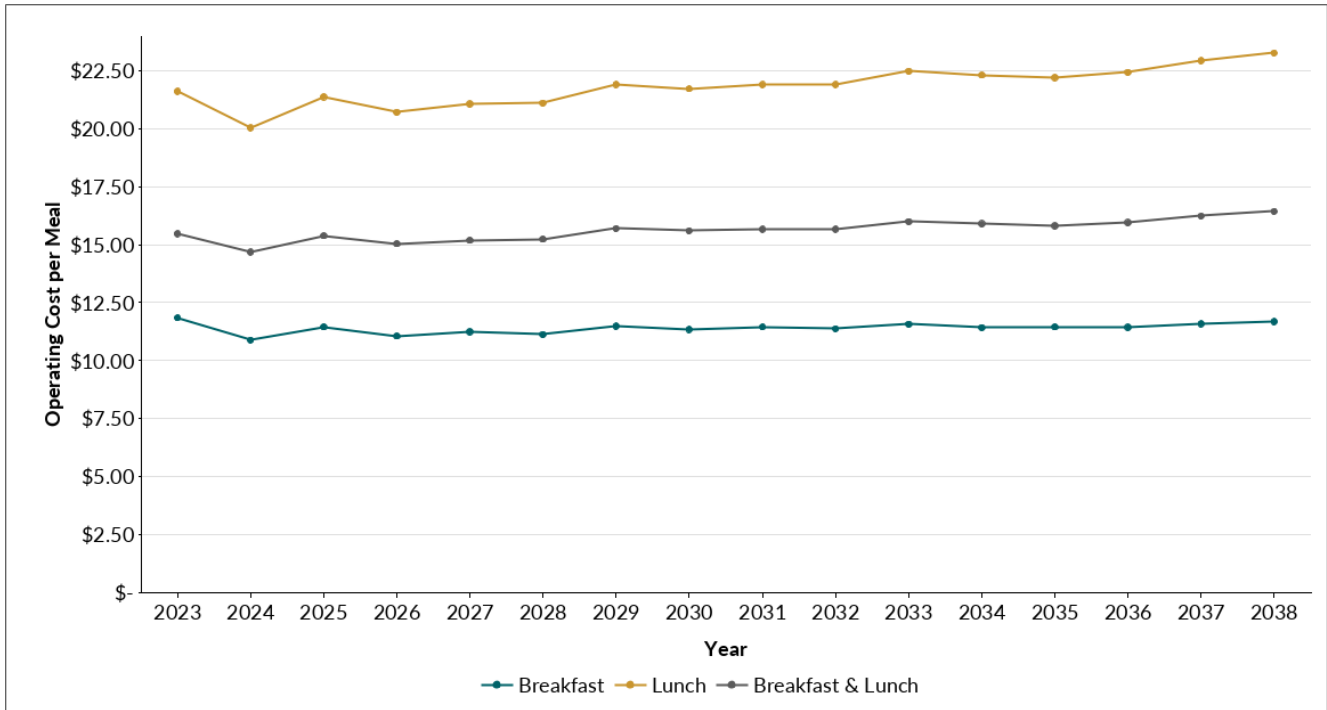
Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Under the breakfast program operating cost per meal ranges between \$10.88 to \$11.85 over the projection period.

Under the lunch program operating cost per meal ranges between \$20.04 to \$23.27 over the projection period.

Under the breakfast and lunch program operating cost per meal ranges between \$14.68 to \$16.44 over the projection period.

Figure 2: Operating Cost per Meal-by-Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Program Element Costs

Cost of Food

Cost of food per meal estimates were developed using secondary data obtained from the RNFB. Estimates of the average cost of food per meal of communities by region and projection year is set out in **Table 7**.

Table 7: Cost per Meal by Region (2023, 2030, 2038) (Nominal Dollars)

Region		2023	2030	2038
Nunavik		\$5.46	\$5.46	\$5.47
Nunatsiavut		\$7.33	\$9.57	\$12.99
Inuvialuit Settlement Region		\$4.35	\$4.31	\$4.27
Nunavut	Qikiqtaaluk	\$5.43	\$5.13	\$4.82
	Kivalliq	\$5.83	\$5.35	\$4.85
	Kitikmeot	\$4.98	\$4.79	\$4.59

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

School food cost projections were calculated via multiplying school attendance projections; by the cost of food per meal (based on community location); by the number of meals served per day; by the number of instructional days per year.

Table 8 sets out the cost of food projections by region and number of meals per instructional day for the period 2023 to 2038. **Figure 3** sets out the cost of school food by the number of meals per day.

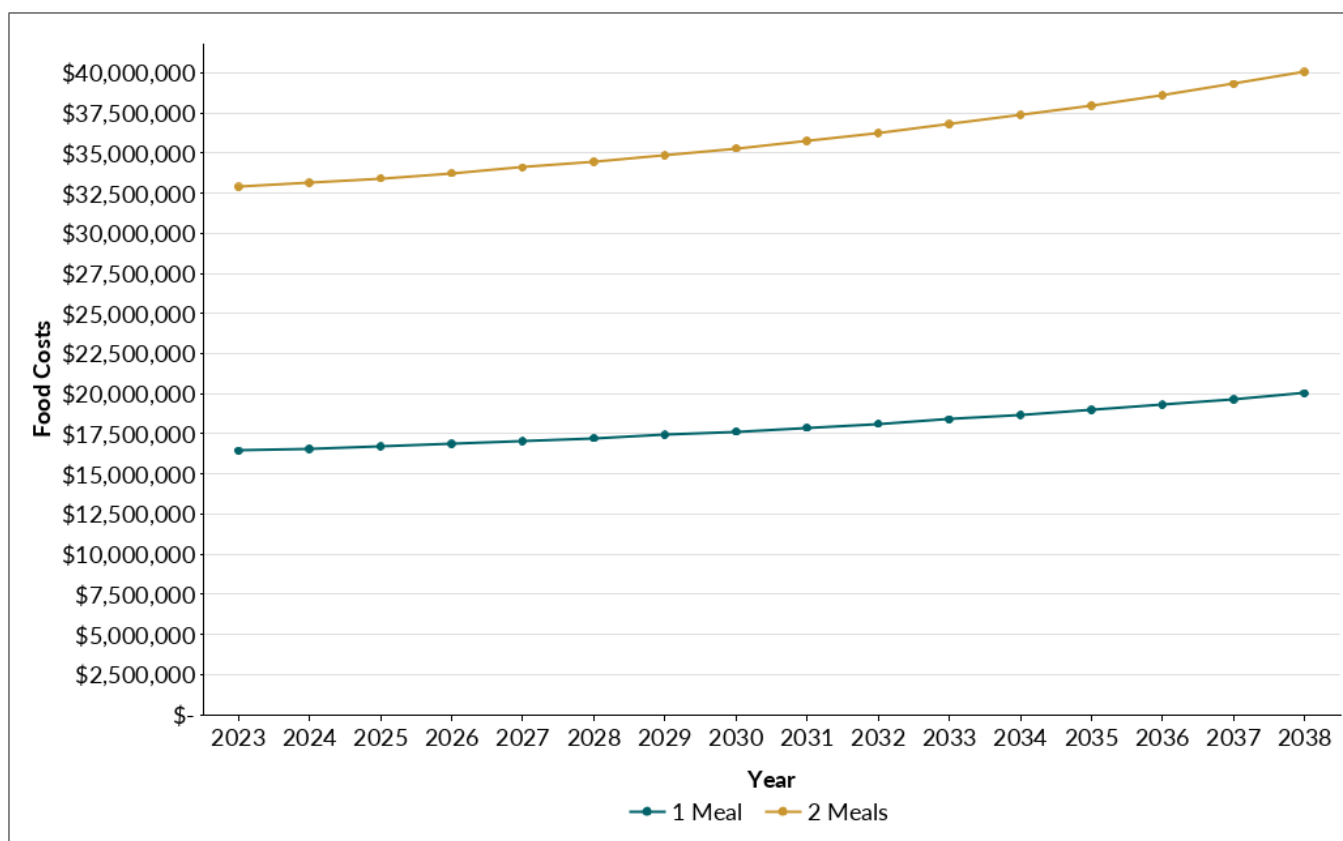
Table 8: School Food Cost by Number of Meals Per Instructional Day, by Region (2023–2038) (Nominal Dollars)

Year	1 Meal					2 Meals				
	Nunavik	Nunatsiavut	Inuvialuit Settlement Region	Nunavut	Inuit Nunangat	Nunavik	Nunatsiavut	Inuvialuit Settlement Region	Nunavut	Inuit Nunangat
2023	\$3,110,555	\$747,755	\$985,569	\$11,601,685	\$16,445,564	\$6,221,109	\$1,495,510	\$1,971,138	\$23,203,370	\$32,891,128
2024	\$3,090,534	\$787,033	\$997,479	\$11,702,053	\$16,577,099	\$6,181,068	\$1,574,066	\$1,994,957	\$23,404,107	\$33,154,198
2025	\$3,072,415	\$828,689	\$1,009,629	\$11,810,819	\$16,721,552	\$6,144,831	\$1,657,377	\$2,019,259	\$23,621,637	\$33,443,104
2026	\$3,056,179	\$872,879	\$1,022,023	\$11,928,244	\$16,879,325	\$6,112,358	\$1,745,758	\$2,044,047	\$23,856,488	\$33,758,651
2027	\$3,041,806	\$919,772	\$1,034,664	\$12,054,624	\$17,050,865	\$6,083,612	\$1,839,543	\$2,069,328	\$24,109,247	\$34,101,730
2028	\$3,029,282	\$969,546	\$1,047,554	\$12,190,283	\$17,236,666	\$6,058,564	\$1,939,093	\$2,095,108	\$24,380,567	\$34,473,332
2029	\$3,018,594	\$1,022,395	\$1,060,697	\$12,335,584	\$17,437,270	\$6,037,189	\$2,044,790	\$2,121,394	\$24,671,167	\$34,874,541
2030	\$3,009,733	\$1,078,523	\$1,074,097	\$12,490,921	\$17,653,274	\$6,019,466	\$2,157,046	\$2,148,193	\$24,981,843	\$35,306,547
2031	\$3,002,691	\$1,138,149	\$1,087,756	\$12,656,730	\$17,885,326	\$6,005,382	\$2,276,299	\$2,175,512	\$25,313,460	\$35,770,653
2032	\$2,997,463	\$1,201,509	\$1,101,679	\$12,833,485	\$18,134,136	\$5,994,927	\$2,403,018	\$2,203,359	\$25,666,969	\$36,268,273
2033	\$2,994,048	\$1,268,854	\$1,115,870	\$13,021,702	\$18,400,474	\$5,988,096	\$2,537,707	\$2,231,740	\$26,043,405	\$36,800,949
2034	\$2,992,446	\$1,340,451	\$1,130,333	\$13,221,946	\$18,685,176	\$5,984,892	\$2,680,903	\$2,260,666	\$26,443,891	\$37,370,352
2035	\$2,992,660	\$1,416,589	\$1,145,072	\$13,434,825	\$18,989,146	\$5,985,319	\$2,833,179	\$2,290,144	\$26,869,650	\$37,978,292
2036	\$2,994,695	\$1,497,575	\$1,160,091	\$13,661,003	\$19,313,365	\$5,989,390	\$2,995,151	\$2,320,182	\$27,322,007	\$38,626,730
2037	\$2,998,559	\$1,583,738	\$1,175,396	\$13,901,198	\$19,658,891	\$5,997,118	\$3,167,477	\$2,350,791	\$27,802,396	\$39,317,782
2038	\$3,004,263	\$1,675,430	\$1,190,990	\$14,156,185	\$20,026,868	\$6,008,527	\$3,350,860	\$2,381,980	\$28,312,370	\$40,053,737
Total	\$48,405,924	\$18,348,888	\$17,338,899	\$203,001,287	\$287,094,998	\$96,811,847	\$36,697,777	\$34,677,798	\$406,002,575	\$574,189,997

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

- For the year 2023, the total cost of food cost of one meal per instructional day is estimated at about \$16.6 million for Inuit Nunangat. Over the period 2023 to 2038, a total of \$287.1 million is estimated to be spent on food across all regions.
- The cost of a two-meal per day program is anticipated at two times the rate of a single meal program. For the year 2023, the total cost is anticipated at \$33.2 million for Inuit Nunangat. The total spending over the period 2023 to 2038 is estimated at about \$574.2 million.

Figure 3: School Food Cost for Inuit Nunangat (2023–2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Cost of Labour

Labour costs are derived from three key sources specifically kitchen staff, regional coordinators, and part-time training staff.

Kitchen Staff

Projections of kitchen staff wages were generated by applying the labour forecast; by the number of regular working hours per day; hourly wages; and instructional days per year. This was added to the product of the labour trainee forecast; the number of training hours per day; hourly wages; and the number of training days. Benefits calculated equate to 30% of wages. Kitchen staff are assumed to receive the sum northern allowance subsidy rate for a single person and 1 dependent based on community location (pro-rated for kitchen staff regularly working less than 30 hrs. per week).

Table 9 and **Figure 4** sets out kitchen staff labour cost projections by meal programming.

Table 9: Kitchen Staff Labour Cost Projection by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

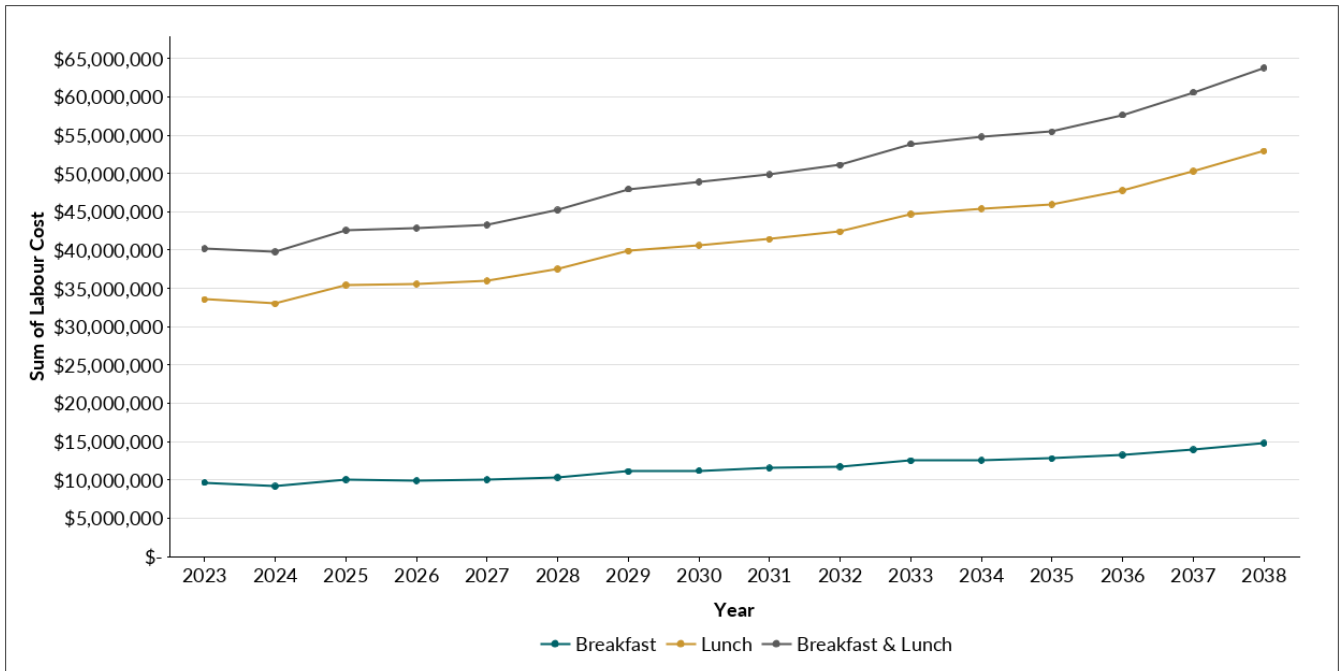
Year	Breakfast				Lunch				Breakfast & Lunch			
	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total
2023	\$4,957,411	\$1,487,223	\$3,236,404	\$9,681,038	\$16,708,503	\$5,012,551	\$11,821,423	\$33,542,476	\$21,830,085	\$6,549,025	\$11,821,423	\$40,200,533
2024	\$4,466,184	\$1,339,855	\$3,351,587	\$9,157,625	\$15,949,207	\$4,784,762	\$12,253,528	\$32,987,497	\$21,166,221	\$6,349,866	\$12,253,528	\$39,769,616
2025	\$5,058,461	\$1,517,538	\$3,483,116	\$10,059,115	\$17,472,416	\$5,241,725	\$12,733,894	\$35,448,035	\$22,956,691	\$6,887,007	\$12,733,894	\$42,577,593
2026	\$4,864,264	\$1,459,279	\$3,563,358	\$9,886,901	\$17,323,848	\$5,197,154	\$13,031,611	\$35,552,614	\$22,946,373	\$6,883,912	\$13,031,611	\$42,861,896
2027	\$5,055,477	\$1,516,643	\$3,467,259	\$10,039,379	\$17,799,991	\$5,339,997	\$12,844,670	\$35,984,658	\$23,426,441	\$7,027,932	\$12,844,670	\$43,299,043
2028	\$5,115,309	\$1,534,593	\$3,689,008	\$10,338,909	\$18,333,570	\$5,500,071	\$13,697,426	\$37,531,067	\$24,241,992	\$7,272,597	\$13,697,426	\$45,212,015
2029	\$5,555,261	\$1,666,578	\$3,863,733	\$11,085,571	\$19,623,784	\$5,887,135	\$14,364,920	\$39,875,839	\$25,852,629	\$7,755,789	\$14,364,920	\$47,973,338
2030	\$5,575,013	\$1,672,504	\$3,972,903	\$11,220,420	\$19,885,618	\$5,965,685	\$14,729,503	\$40,580,807	\$26,280,184	\$7,884,055	\$14,729,503	\$48,893,743
2031	\$5,781,249	\$1,734,375	\$4,029,477	\$11,545,100	\$20,394,683	\$6,118,405	\$14,893,408	\$41,406,496	\$26,886,617	\$8,065,985	\$14,893,408	\$49,846,010
2032	\$5,865,296	\$1,759,589	\$4,131,368	\$11,756,253	\$20,854,457	\$6,256,337	\$15,287,990	\$42,398,785	\$27,544,232	\$8,263,269	\$15,287,990	\$51,095,491
2033	\$6,275,414	\$1,882,624	\$4,337,082	\$12,495,121	\$22,095,392	\$6,628,617	\$15,999,468	\$44,723,477	\$29,134,563	\$8,740,369	\$15,999,468	\$53,874,400
2034	\$6,266,518	\$1,879,955	\$4,397,027	\$12,543,500	\$22,375,330	\$6,712,599	\$16,339,312	\$45,427,240	\$29,550,970	\$8,865,291	\$16,339,312	\$54,755,573
2035	\$6,419,085	\$1,925,725	\$4,432,274	\$12,777,084	\$22,744,581	\$6,823,374	\$16,424,505	\$45,992,460	\$29,999,775	\$8,999,932	\$16,424,505	\$55,424,212
2036	\$6,639,653	\$1,991,896	\$4,591,387	\$13,222,935	\$23,677,150	\$7,103,145	\$17,015,271	\$47,795,566	\$31,255,539	\$9,376,662	\$17,015,271	\$57,647,472
2037	\$6,980,888	\$2,094,266	\$4,860,132	\$13,935,287	\$24,852,576	\$7,455,773	\$17,980,187	\$50,288,536	\$32,784,838	\$9,835,452	\$17,980,187	\$60,600,477
2038	\$7,426,253	\$2,227,876	\$5,115,064	\$14,769,193	\$26,246,450	\$7,873,935	\$18,780,506	\$52,900,890	\$34,639,779	\$10,391,934	\$18,780,506	\$63,812,218
Total	\$92,301,735	\$27,690,520	\$64,521,177	\$184,513,432	\$326,337,553	\$97,901,266	\$238,197,623	\$662,436,442	\$430,496,929	\$129,149,079	\$238,197,623	\$797,843,630

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Labour cost projections have been broken down by meal program:

- In 2023, kitchen staff labour costs are anticipated at about \$9.7 million for the breakfast program, \$33.5 million for the lunch program, and \$40.2 million for lunch and breakfast program.
- Over the period 2023 to 2038, the total expected cost of kitchen staff labour is \$184.5 million for the breakfast program, \$662.4 million for the lunch program and \$797.8 million for the dual offering.

Figure 4: Kitchen Staff Labour Costs by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Regional Coordinators

Projections of regional coordinator wages were generated by multiplying the labour forecast by the annual salary rate. Benefits calculated equate to 30% of wages. Regional coordinators are assumed to receive the sum northern allowance subsidy rate for a single person and one dependent based on community location. **Table 10** and **Figure 5** set out regional coordinator staff labour cost projections by meal programming.

Table 10: Total Regional Coordinator Staff Labour Costs by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

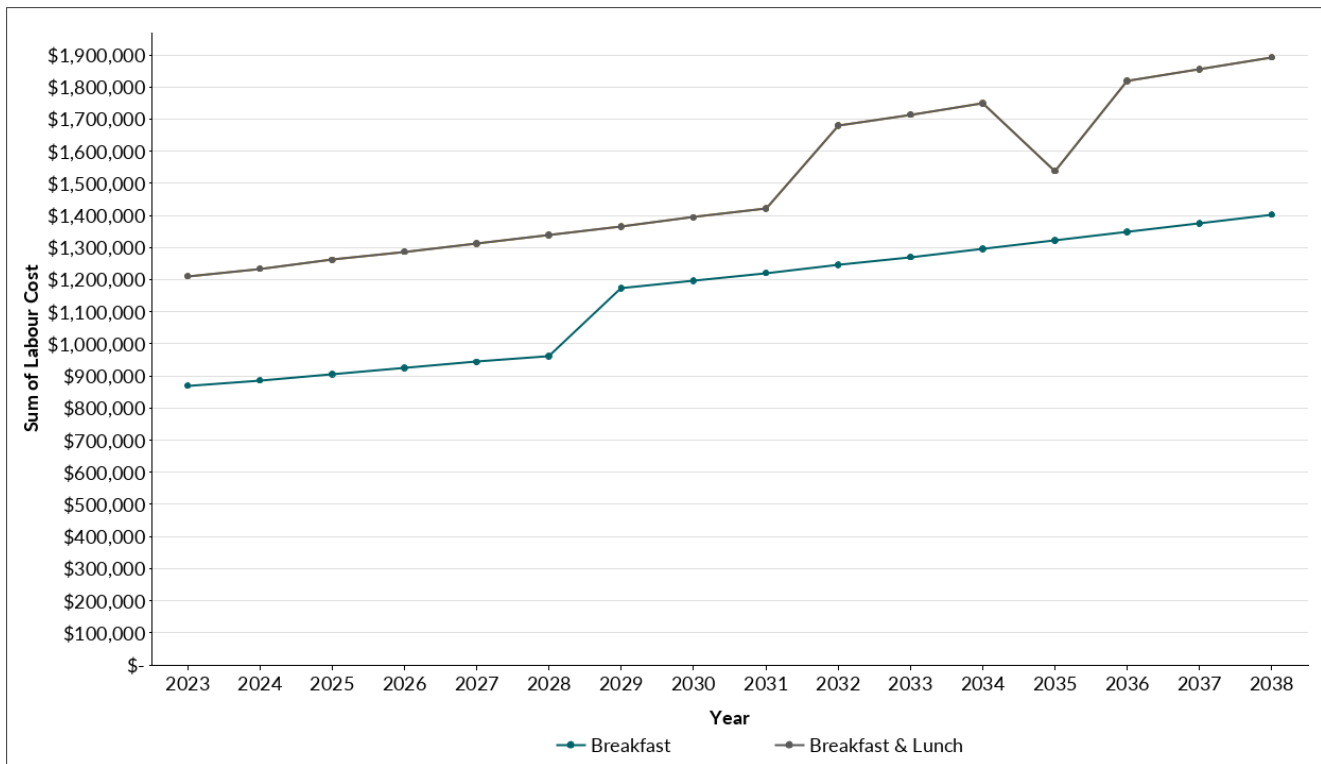
Year	Breakfast				Lunch				Breakfast & Lunch			
	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total
2023	\$591,337	\$177,401	\$101,546	\$870,284	\$827,872	\$248,361	\$135,079	\$1,211,312	\$827,872	\$248,361	\$135,079	\$1,211,312
2024	\$602,707	\$180,812	\$103,498	\$887,018	\$843,790	\$253,137	\$137,676	\$1,234,603	\$843,790	\$253,137	\$137,676	\$1,234,603
2025	\$615,813	\$184,744	\$105,749	\$906,307	\$862,139	\$258,642	\$140,670	\$1,261,450	\$862,139	\$258,642	\$140,670	\$1,261,450
2026	\$628,589	\$188,577	\$107,943	\$925,109	\$880,025	\$264,007	\$143,589	\$1,287,621	\$880,025	\$264,007	\$143,589	\$1,287,621
2027	\$641,161	\$192,348	\$110,102	\$943,611	\$897,625	\$269,288	\$146,460	\$1,313,373	\$897,625	\$269,288	\$146,460	\$1,313,373
2028	\$653,984	\$196,195	\$112,304	\$962,483	\$915,578	\$274,673	\$149,389	\$1,339,641	\$915,578	\$274,673	\$149,389	\$1,339,641
2029	\$800,477	\$240,143	\$133,464	\$1,174,083	\$933,889	\$280,167	\$152,377	\$1,366,433	\$933,889	\$280,167	\$152,377	\$1,366,433
2030	\$816,486	\$244,946	\$136,133	\$1,197,565	\$952,567	\$285,770	\$155,425	\$1,393,762	\$952,567	\$285,770	\$155,425	\$1,393,762
2031	\$832,816	\$249,845	\$138,856	\$1,221,516	\$971,618	\$291,486	\$158,533	\$1,421,637	\$971,618	\$291,486	\$158,533	\$1,421,637
2032	\$849,472	\$254,842	\$141,633	\$1,245,946	\$1,132,629	\$339,789	\$208,520	\$1,680,939	\$1,132,629	\$339,789	\$208,520	\$1,680,939
2033	\$866,462	\$259,938	\$144,465	\$1,270,865	\$1,155,282	\$346,585	\$212,691	\$1,714,557	\$1,155,282	\$346,585	\$212,691	\$1,714,557
2034	\$883,791	\$265,137	\$147,355	\$1,296,283	\$1,178,388	\$353,516	\$216,945	\$1,748,849	\$1,178,388	\$353,516	\$216,945	\$1,748,849
2035	\$901,467	\$270,440	\$150,302	\$1,322,208	\$1,051,711	\$315,513	\$171,602	\$1,538,826	\$1,051,711	\$315,513	\$171,602	\$1,538,826
2036	\$919,496	\$275,849	\$153,308	\$1,348,652	\$1,225,995	\$367,798	\$225,709	\$1,819,502	\$1,225,995	\$367,798	\$225,709	\$1,819,502
2037	\$937,886	\$281,366	\$156,374	\$1,375,625	\$1,250,514	\$375,154	\$230,223	\$1,855,892	\$1,250,514	\$375,154	\$230,223	\$1,855,892
2038	\$956,644	\$286,993	\$159,501	\$1,403,138	\$1,275,525	\$382,657	\$234,828	\$1,893,010	\$1,275,525	\$382,657	\$234,828	\$1,893,010
Total	\$12,498,586	\$3,749,576	\$2,102,532	\$18,350,694	\$16,355,146	\$4,906,544	\$2,819,717	\$24,081,407	\$16,355,146	\$4,906,544	\$2,819,717	\$24,081,407

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Regional coordinator labour cost projections have been broken down by meal program:

- In 2023, regional coordinators costs are anticipated at about \$870,000 for the breakfast program and about \$1.2 million when lunch program or breakfast and lunch program are offered.
- Over the period 2023 to 2038, the expected costs of regional coordinators in Inuit Nunangat are about \$18.4 million for the breakfast program and \$24.1 million for the lunch program or breakfast and lunch program.

Figure 5: Total Regional Coordinator Staff Labour Costs by Meal Programming for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Part-Time Trainers

Projections of part-time trainer wages were generated by multiplying the sum working days forecast by the number of hours per day and hourly rate. Benefits calculated equate to 30% of wages. Projections of part-time trainer northern allowance subsidies were generated by multiplying the working days forecast by the number of hours per day and pro-rated hourly rate. **Table 11** sets out part-time trainer labour cost projections by meal programming. **Figure 6** sets out total part-time trainer labour costs.

Table 11: Part-Time Trainer Labour Cost Projections by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

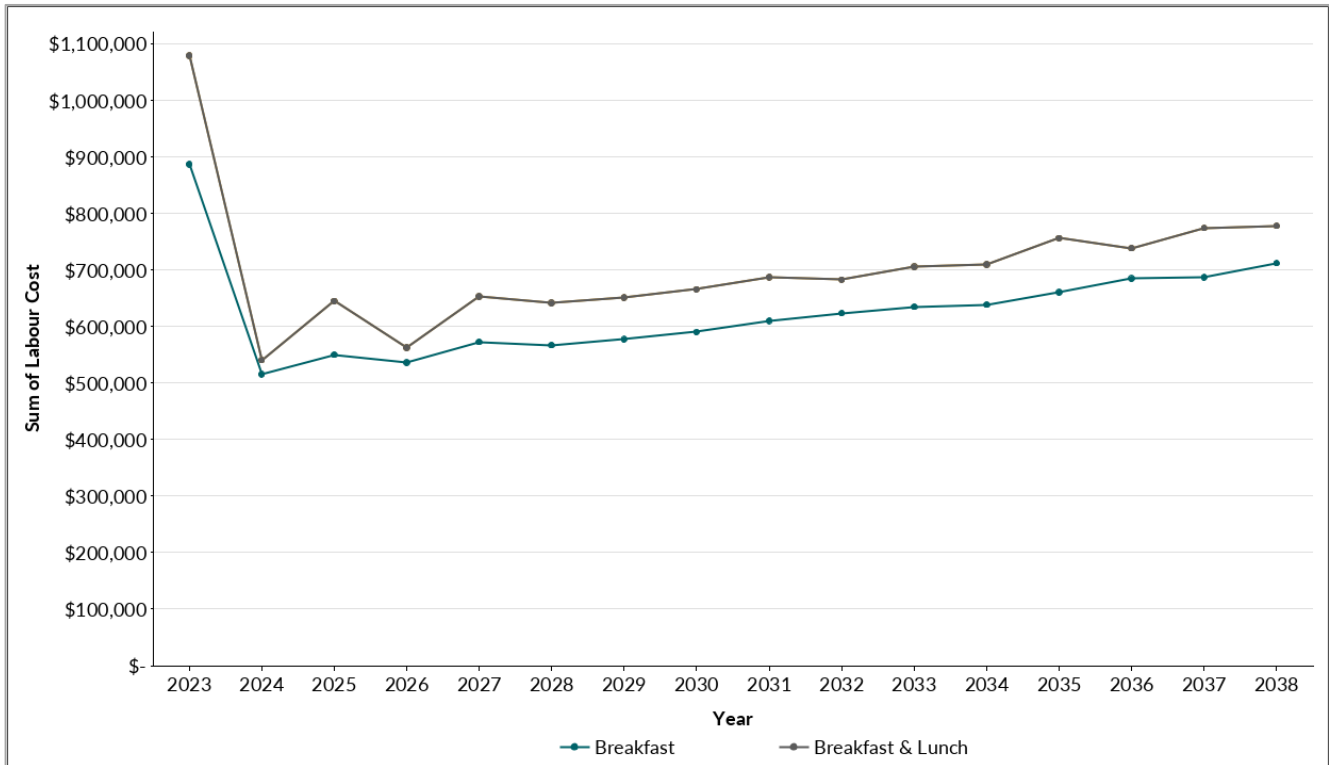
Year	Breakfast				Breakfast & Lunch			
	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total
2023	\$593,839	\$178,152	\$115,541	\$887,531	\$722,000	\$216,600	\$140,781	\$1,079,380
2024	\$345,224	\$103,567	\$66,659	\$515,449	\$362,262	\$108,678	\$69,981	\$540,921
2025	\$368,481	\$110,544	\$71,281	\$550,307	\$431,484	\$129,445	\$83,946	\$644,875
2026	\$359,202	\$107,761	\$69,383	\$536,346	\$376,972	\$113,092	\$72,848	\$562,912
2027	\$383,648	\$115,095	\$74,215	\$572,958	\$437,161	\$131,148	\$85,052	\$653,361
2028	\$379,877	\$113,963	\$73,448	\$567,288	\$429,177	\$128,753	\$83,448	\$641,378
2029	\$386,576	\$115,973	\$74,770	\$577,319	\$435,965	\$130,789	\$84,823	\$651,577
2030	\$395,224	\$118,567	\$76,294	\$590,084	\$445,600	\$133,680	\$86,547	\$665,827
2031	\$408,734	\$122,620	\$79,006	\$610,360	\$460,117	\$138,035	\$89,521	\$687,674
2032	\$417,861	\$125,358	\$80,742	\$623,962	\$456,932	\$137,079	\$88,608	\$682,619
2033	\$425,247	\$127,574	\$82,198	\$635,018	\$471,902	\$141,571	\$91,992	\$705,464
2034	\$427,803	\$128,341	\$82,583	\$638,726	\$475,392	\$142,617	\$92,188	\$710,197
2035	\$442,426	\$132,728	\$85,519	\$660,673	\$506,136	\$151,841	\$98,246	\$756,223
2036	\$458,495	\$137,549	\$88,708	\$684,752	\$494,597	\$148,379	\$95,913	\$738,889
2037	\$460,301	\$138,090	\$88,974	\$687,364	\$518,167	\$155,450	\$101,006	\$774,623
2038	\$477,019	\$143,106	\$92,213	\$712,337	\$521,018	\$156,305	\$101,150	\$778,474
Total	\$6,729,957	\$2,018,987	\$1,301,532	\$10,050,476	\$7,544,881	\$2,263,464	\$1,466,050	\$11,274,395

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Part-time trainer labour cost projections have been broken down by meal program:

- In 2023, part-time trainer costs are anticipated at about \$890,000 for the breakfast program and \$1.1 million when the lunch program or breakfast and lunch program are offered.
- Over the period 2023 to 2038, the expected cost of part-time trainer labour in Inuit Nunangat is \$10.1 million for the breakfast program and \$11.3 million for lunch or breakfast and lunch offering.

Figure 6: Part-Time Trainer Labour Costs by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Labour Cost Summary

Summary labour cost projections by cost item and meal programming are set out in **Table 12**. Projections of sum labour cost by type of staff and meal programming are set out in **Table 13**. **Figure 7** sets out the sum of labour cost by meal programming for Inuit Nunangat.

Table 12: Labour Cost Projections by Cost Item and Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

Year	Breakfast				Lunch				Breakfast & Lunch			
	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total	Wages	Benefits	Northern Allowance	Total
2023	\$6,142,586	\$1,842,776	\$3,453,490	\$11,438,852	\$18,258,374	\$5,477,512	\$12,097,283	\$35,833,169	\$23,379,956	\$7,013,987	\$12,097,283	\$42,491,225
2024	\$5,414,114	\$1,624,234	\$3,521,744	\$10,560,092	\$17,155,258	\$5,146,577	\$12,461,186	\$34,763,021	\$22,372,273	\$6,711,682	\$12,461,186	\$41,545,140
2025	\$6,042,755	\$1,812,827	\$3,660,147	\$11,515,729	\$18,766,038	\$5,629,811	\$12,958,510	\$37,354,360	\$24,250,314	\$7,275,094	\$12,958,510	\$44,483,918
2026	\$5,852,055	\$1,755,617	\$3,740,684	\$11,348,356	\$18,580,845	\$5,574,253	\$13,248,048	\$37,403,146	\$24,203,370	\$7,261,011	\$13,248,048	\$44,712,428
2027	\$6,080,287	\$1,824,086	\$3,651,576	\$11,555,949	\$19,134,777	\$5,740,433	\$13,076,183	\$37,951,393	\$24,761,227	\$7,428,368	\$13,076,183	\$45,265,777
2028	\$6,149,169	\$1,844,751	\$3,874,760	\$11,868,680	\$19,678,324	\$5,903,497	\$13,930,263	\$39,512,085	\$25,586,746	\$7,676,024	\$13,930,263	\$47,193,033
2029	\$6,742,313	\$2,022,694	\$4,071,967	\$12,836,974	\$20,993,638	\$6,298,091	\$14,602,120	\$41,893,849	\$27,222,483	\$8,166,745	\$14,602,120	\$49,991,348
2030	\$6,786,723	\$2,036,017	\$4,185,329	\$13,008,069	\$21,283,785	\$6,385,135	\$14,971,475	\$42,640,396	\$27,678,351	\$8,303,505	\$14,971,475	\$50,953,332
2031	\$7,022,798	\$2,106,840	\$4,247,338	\$13,376,976	\$21,826,419	\$6,547,926	\$15,141,462	\$43,515,807	\$28,318,353	\$8,495,506	\$15,141,462	\$51,955,321
2032	\$7,132,629	\$2,139,789	\$4,353,743	\$13,626,161	\$22,444,018	\$6,733,205	\$15,585,119	\$44,762,343	\$29,133,793	\$8,740,138	\$15,585,119	\$53,459,050
2033	\$7,567,122	\$2,270,137	\$4,563,745	\$14,401,004	\$23,722,576	\$7,116,773	\$16,304,150	\$47,143,499	\$30,761,747	\$9,228,524	\$16,304,150	\$56,294,422
2034	\$7,578,112	\$2,273,434	\$4,626,964	\$14,478,509	\$24,029,109	\$7,208,733	\$16,648,444	\$47,886,286	\$31,204,749	\$9,361,425	\$16,648,444	\$57,214,619
2035	\$7,762,978	\$2,328,893	\$4,668,094	\$14,759,965	\$24,302,428	\$7,290,728	\$16,694,353	\$48,287,508	\$31,557,622	\$9,467,287	\$16,694,353	\$57,719,261
2036	\$8,017,644	\$2,405,293	\$4,833,402	\$15,256,339	\$25,397,742	\$7,619,323	\$17,336,893	\$50,353,957	\$32,976,131	\$9,892,839	\$17,336,893	\$60,205,864
2037	\$8,379,074	\$2,513,722	\$5,105,480	\$15,998,276	\$26,621,258	\$7,986,377	\$18,311,416	\$52,919,051	\$34,553,520	\$10,366,056	\$18,311,416	\$63,230,992
2038	\$8,859,915	\$2,657,975	\$5,366,778	\$16,884,668	\$28,042,992	\$8,412,898	\$19,116,484	\$55,572,374	\$36,436,321	\$10,930,896	\$19,116,484	\$66,483,702
Total	\$111,530,277	\$33,459,083	\$67,925,241	\$212,914,601	\$350,237,580	\$105,071,274	\$242,483,390	\$697,792,244	\$454,396,956	\$136,319,087	\$242,483,390	\$833,199,432

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Table 13: Sum Labour Cost Projections by Staff Type and Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

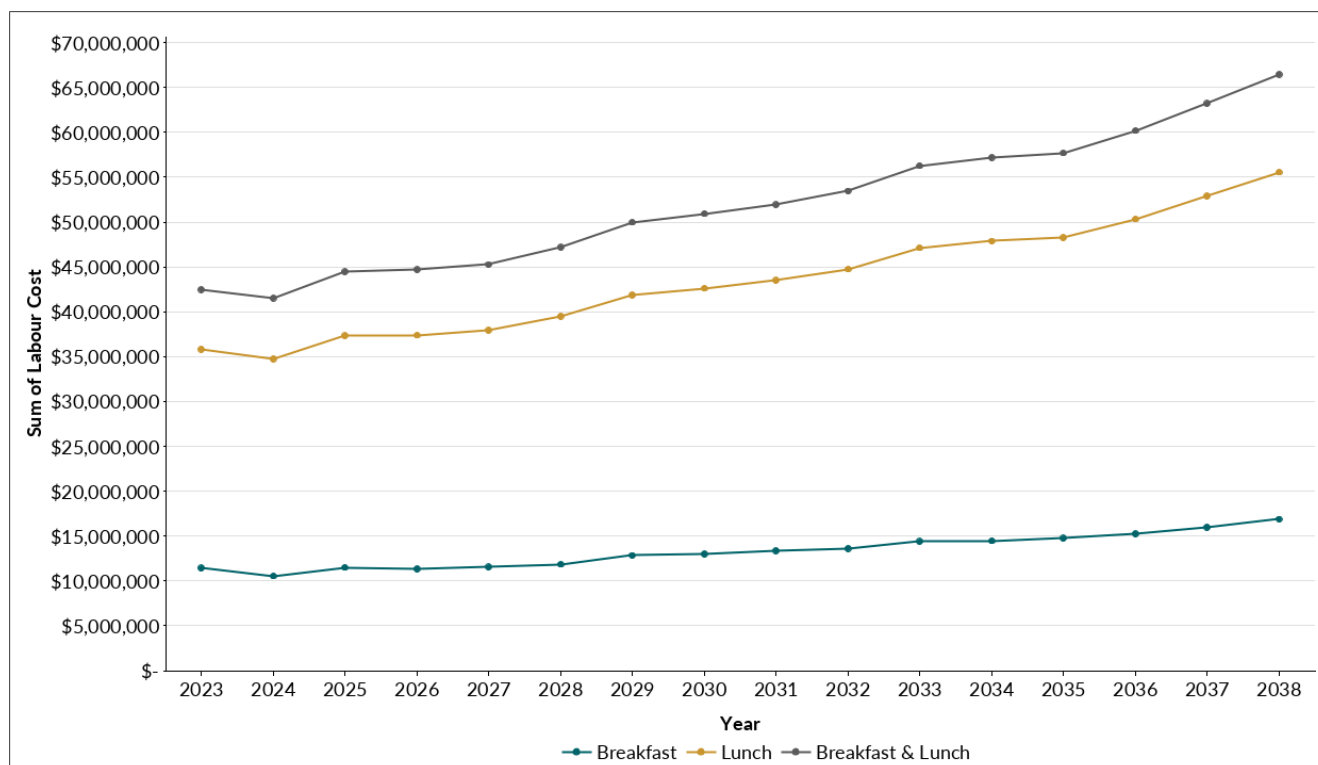
Year	Breakfast				Lunch				Breakfast & Lunch			
	Kitchen Staff	Regional Coordinator	Part-Time Trainers	Total	Kitchen Staff	Regional Coordinator	Part-Time Trainers	Total	Kitchen Staff	Regional Coordinator	Part-Time Trainers	Total
2023	\$9,681,038	\$870,284	\$887,531	\$11,438,852	\$33,542,476	\$1,211,312	\$1,079,380	\$35,833,169	\$40,200,533	\$1,211,312	\$1,079,380	\$42,491,225
2024	\$9,157,625	\$887,018	\$515,449	\$10,560,092	\$32,987,497	\$1,234,603	\$540,921	\$34,763,021	\$39,769,616	\$1,234,603	\$540,921	\$41,545,140
2025	\$10,059,115	\$906,307	\$550,307	\$11,515,729	\$35,448,035	\$1,261,450	\$644,875	\$37,354,360	\$42,577,593	\$1,261,450	\$644,875	\$44,483,918
2026	\$9,886,901	\$925,109	\$536,346	\$11,348,356	\$35,552,614	\$1,287,621	\$562,912	\$37,403,146	\$42,861,896	\$1,287,621	\$562,912	\$44,712,428
2027	\$10,039,379	\$943,611	\$572,958	\$11,555,949	\$35,984,658	\$1,313,373	\$653,361	\$37,951,393	\$43,299,043	\$1,313,373	\$653,361	\$45,265,777
2028	\$10,338,909	\$962,483	\$567,288	\$11,868,680	\$37,531,067	\$1,339,641	\$641,378	\$39,512,085	\$45,212,015	\$1,339,641	\$641,378	\$47,193,033
2029	\$11,085,571	\$1,174,083	\$577,319	\$12,836,974	\$39,875,839	\$1,366,433	\$651,577	\$41,893,849	\$47,973,338	\$1,366,433	\$651,577	\$49,991,348
2030	\$11,220,420	\$1,197,565	\$590,084	\$13,008,069	\$40,580,807	\$1,393,762	\$665,827	\$42,640,396	\$48,893,743	\$1,393,762	\$665,827	\$50,953,332
2031	\$11,545,100	\$1,221,516	\$610,360	\$13,376,976	\$41,406,496	\$1,421,637	\$687,674	\$43,515,807	\$49,846,010	\$1,421,637	\$687,674	\$51,955,321
2032	\$11,756,253	\$1,245,946	\$623,962	\$13,626,161	\$42,398,785	\$1,680,939	\$682,619	\$44,762,343	\$51,095,491	\$1,680,939	\$682,619	\$53,459,050
2033	\$12,495,121	\$1,270,865	\$635,018	\$14,401,004	\$44,723,477	\$1,714,557	\$705,464	\$47,143,499	\$53,874,400	\$1,714,557	\$705,464	\$56,294,422
2034	\$12,543,500	\$1,296,283	\$638,726	\$14,478,509	\$45,427,240	\$1,748,849	\$710,197	\$47,886,286	\$54,755,573	\$1,748,849	\$710,197	\$57,214,619
2035	\$12,777,084	\$1,322,208	\$660,673	\$14,759,965	\$45,992,460	\$1,538,826	\$756,223	\$48,287,508	\$55,424,212	\$1,538,826	\$756,223	\$57,719,261
2036	\$13,222,935	\$1,348,652	\$684,752	\$15,256,339	\$47,795,566	\$1,819,502	\$738,889	\$50,353,957	\$57,647,472	\$1,819,502	\$738,889	\$60,205,864
2037	\$13,935,287	\$1,375,625	\$687,364	\$15,998,276	\$50,288,536	\$1,855,892	\$774,623	\$52,919,051	\$60,600,477	\$1,855,892	\$774,623	\$63,230,992
2038	\$14,769,193	\$1,403,138	\$712,337	\$16,884,668	\$52,900,890	\$1,893,010	\$778,474	\$55,572,374	\$63,812,218	\$1,893,010	\$778,474	\$66,483,702
Total	\$184,513,432	\$18,350,694	\$10,050,476	\$212,914,601	\$662,436,442	\$24,081,407	\$11,274,395	\$697,792,244	\$797,843,630	\$24,081,407	\$11,274,395	\$833,199,432

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Sum labour cost projections over the period 2023 to 2038 have been broken down by meal program:

- The breakfast offering is anticipated to require a total labour cost of about \$212.9 million.
- The lunch offering is anticipated to require a total labour cost of \$697.8 million.
- A breakfast and lunch offering will demand a total labour cost of about \$833.2 million.

Figure 7: Sum Labour Cost Projections by Meal Programming, for Inuit Nunangat (2023-2038) (2023\$)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Training Expenses

Expenses for regional training sessions were developed by multiplying the number of trainers and trainees by the cost and the frequency of expense items. Projections of trainer accommodation and per-diem expenses for facilitating community training were developed by multiplying the sum community training working days forecast by the cost of expense items. Projections of trainer roundtrip flight expenses for community training were calculated by multiplying the number of communities with schools minus hub communities where regional training takes place. **Table 14** sets out projected traveling expense costs for training by type meal programming. **Figure 8** sets out total projected traveling expense costs by meal programming.

In the year 2023, travel expenses related to training associated with the breakfast program are projected at about \$2.4 million whereas for the lunch program or breakfast and lunch program, projections are expected at about \$3.9 million.

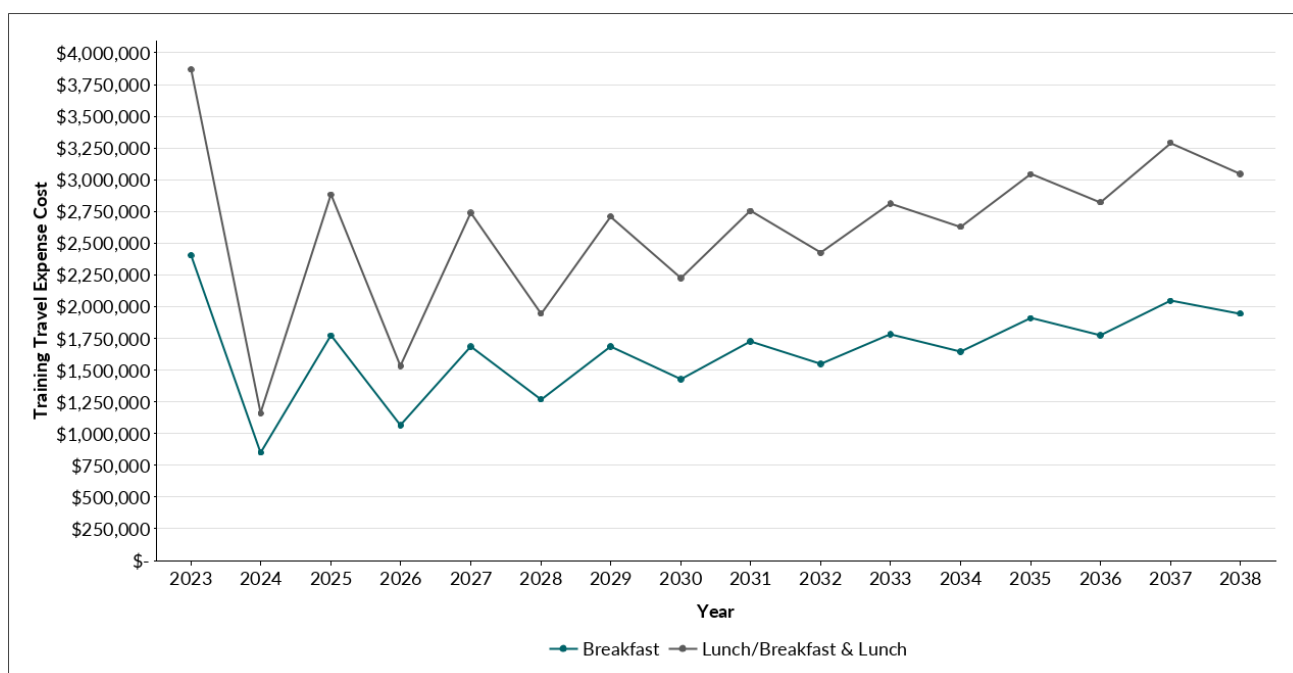
Over the period 2023 to 2038 the combined spending for all regions is anticipated at about \$26.6 million for the breakfast program and about \$41.9 million when the lunch program or breakfast and lunch program are offered.

Table 14: Training Travel Expense Costs by Type and Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

Year	Breakfast				Lunch/Breakfast & Lunch			
	Accommodation	Per-Diem	Roundtrip Flight	Total	Accommodation	Per-Diem	Roundtrip Flight	Total
2023	\$1,274,669	\$650,307	\$481,203	\$2,406,179	\$2,029,739	\$1,039,953	\$800,506	\$3,870,198
2024	\$450,371	\$225,477	\$176,727	\$852,575	\$608,594	\$306,412	\$244,727	\$1,159,733
2025	\$893,682	\$460,107	\$417,920	\$1,771,709	\$1,444,153	\$747,080	\$691,408	\$2,882,641
2026	\$553,262	\$279,879	\$232,191	\$1,065,331	\$788,926	\$401,778	\$343,223	\$1,533,928
2027	\$852,866	\$438,907	\$393,485	\$1,685,257	\$1,373,165	\$710,681	\$654,718	\$2,738,563
2028	\$656,646	\$332,526	\$282,179	\$1,271,351	\$996,033	\$506,451	\$445,144	\$1,947,627
2029	\$854,570	\$439,514	\$393,962	\$1,688,045	\$1,360,961	\$704,150	\$646,140	\$2,711,251
2030	\$732,731	\$372,987	\$321,490	\$1,427,209	\$1,132,899	\$579,634	\$511,113	\$2,223,645
2031	\$877,226	\$450,503	\$400,075	\$1,727,803	\$1,385,957	\$716,101	\$651,251	\$2,753,309
2032	\$794,802	\$404,835	\$350,541	\$1,550,178	\$1,230,935	\$631,897	\$560,063	\$2,422,895
2033	\$904,994	\$466,133	\$412,241	\$1,783,367	\$1,415,179	\$734,602	\$662,314	\$2,812,095
2034	\$840,620	\$429,456	\$375,537	\$1,645,612	\$1,333,159	\$685,827	\$611,823	\$2,630,809
2035	\$968,516	\$498,907	\$441,531	\$1,908,955	\$1,533,833	\$794,245	\$714,606	\$3,042,684
2036	\$909,103	\$463,528	\$402,588	\$1,775,219	\$1,429,651	\$735,189	\$658,756	\$2,823,596
2037	\$1,034,204	\$535,279	\$475,902	\$2,045,384	\$1,652,380	\$861,376	\$777,952	\$3,291,708
2038	\$994,163	\$509,220	\$443,278	\$1,946,661	\$1,540,377	\$794,280	\$711,447	\$3,046,104
Total	\$13,592,424	\$6,957,563	\$6,000,849	\$26,550,836	\$21,255,942	\$10,949,655	\$9,685,189	\$41,890,786

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Figure 8: Total Training Travel Expense Costs by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Other Operations and Maintenance Costs

O&M cost projections excluding food, labour and training expenses were calculated by multiplying the sum cost of food plus wages plus benefits by 19.9%. **Table 15** sets out O&M costs excluding food, labour and training expenses by meal programming. **Figure 9** sets out O&M costs excluding food, labour and training expenses by meal programming.

Table 15: O&M Costs (Excluding Food, Labour, and Training Expenses) by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)

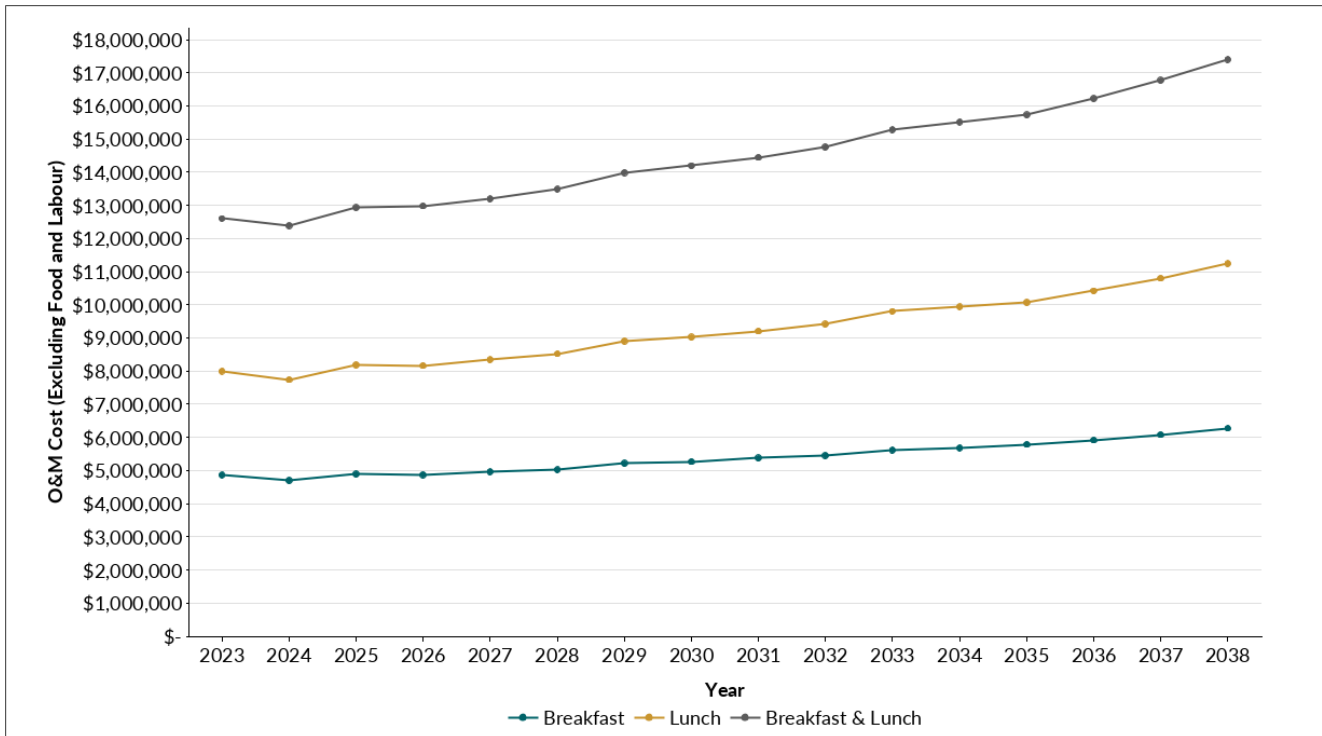
Year	Breakfast	Lunch	Breakfast & Lunch
2023	\$4,864,560	\$8,000,723	\$12,600,997
2024	\$4,702,186	\$7,741,373	\$12,392,541
2025	\$4,893,672	\$8,187,085	\$12,936,196
2026	\$4,875,725	\$8,170,563	\$12,986,874
2027	\$4,968,959	\$8,348,104	\$13,199,587
2028	\$5,023,784	\$8,525,797	\$13,487,264
2029	\$5,217,263	\$8,906,208	\$13,990,560
2030	\$5,271,768	\$9,024,322	\$14,194,580
2031	\$5,379,081	\$9,210,988	\$14,452,654
2032	\$5,457,052	\$9,420,395	\$14,762,814
2033	\$5,622,552	\$9,804,380	\$15,290,273
2034	\$5,682,085	\$9,940,414	\$15,518,320
2035	\$5,790,463	\$10,071,688	\$15,730,711
2036	\$5,920,939	\$10,419,766	\$16,227,004
2037	\$6,083,295	\$10,805,271	\$16,772,909
2038	\$6,281,030	\$11,246,556	\$17,406,811
Sum of Year	\$86,034,414	\$147,823,634	\$231,950,095

Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

For the year 2023, O&M cost excluding food, labour, and training expenses have been forecasted at about \$4.9 million for the breakfast offering, \$8.0 million for the lunch offering, and \$12.6 million for the combined breakfast and lunch program.

The aggregate spending on O&M excluding food, labour, and training expenses over the entire time horizon is expected to at about \$86.0 million for the breakfast program, \$147.8 million for the lunch program, and \$232.0 million when both programs are considered.

Figure 9: O&M Costs (Excluding Food, Labour and Training Expenses) by Meal Programming, for Inuit Nunangat (2023-2038) (Nominal Dollars)



Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Infrastructure Costs

Construction of school kitchens and retrofit sea-cans required for the school food program is assumed to commence in 2023 and be completed by the end of 2025 (three years). For projection purposes, it is assumed that costs are evenly distributed across the construction period.

Infrastructure cost projections were developed by multiplying the square footage required for kitchens by the cost of construction (including furnishings, furniture and equipment, and engineering and architecture services), assuming 90% retrofit and 10% new build for school kitchen construction in Nunavik, Nunatsiavut and Nunavut, and 100% retrofit for school kitchen construction in ISR, plus the cost for one retrofit sea-can for food storage per school across all regions. **Table 16** summarizes infrastructure costs expected to be incurred for a three-year period.

Table 16: Projected Infrastructure Costs, by Region and for Inuit Nunangat (2023-2025) (Nominal Dollars)

Region	2023			2024			2025			Total			
	Kitchen Construction	Retrofit Sea-Can	Total	Kitchen Construction	Retrofit Sea-Can	Total	Kitchen Construction	Retrofit Sea-Can	Total	Kitchen Construction	Retrofit Sea-Can	Total	
Nunavik	\$7,583,475	\$196,130	\$7,779,604	\$7,750,311	\$200,444	\$7,950,755	\$7,920,818	\$204,854	\$8,125,672	\$23,254,603	\$601,428	\$23,856,031	
Nunatsiavut	\$1,804,400	\$52,414	\$1,856,814	\$1,844,097	\$53,567	\$1,897,664	\$1,884,667	\$54,745	\$1,939,412	\$5,533,164	\$160,726	\$5,693,890	
Inuvialuit Settlement Region	\$641,444	\$75,676	\$717,120	\$655,556	\$77,341	\$732,896	\$669,978	\$79,042	\$749,020	\$1,966,978	\$232,058	\$2,199,036	
Nunavut	Qikiqtaaluk	\$11,843,764	\$261,506	\$12,105,270	\$12,104,327	\$267,259	\$12,371,586	\$12,370,622	\$273,139	\$12,643,761	\$36,318,713	\$801,904	\$37,120,617
	Kivalliq	\$7,418,713	\$141,649	\$7,560,362	\$7,581,925	\$144,765	\$7,726,690	\$7,748,727	\$147,950	\$7,896,677	\$22,749,365	\$434,365	\$23,183,730
	Kitikmeot	\$4,609,634	\$87,169	\$4,696,803	\$4,711,046	\$89,086	\$4,800,133	\$4,814,689	\$91,046	\$4,905,736	\$14,135,370	\$267,301	\$14,402,672
	Sum of Nunavut	\$23,872,111	\$490,324	\$24,362,435	\$24,397,298	\$501,111	\$24,898,409	\$24,934,038	\$512,135	\$25,446,174	\$73,203,448	\$1,503,570	\$74,707,018
Inuit Nunangat	\$33,901,430	\$814,543	\$34,715,973	\$34,647,261	\$832,463	\$35,479,724	\$35,409,501	\$850,777	\$36,260,278	\$103,958,193	\$2,497,782	\$106,455,975	

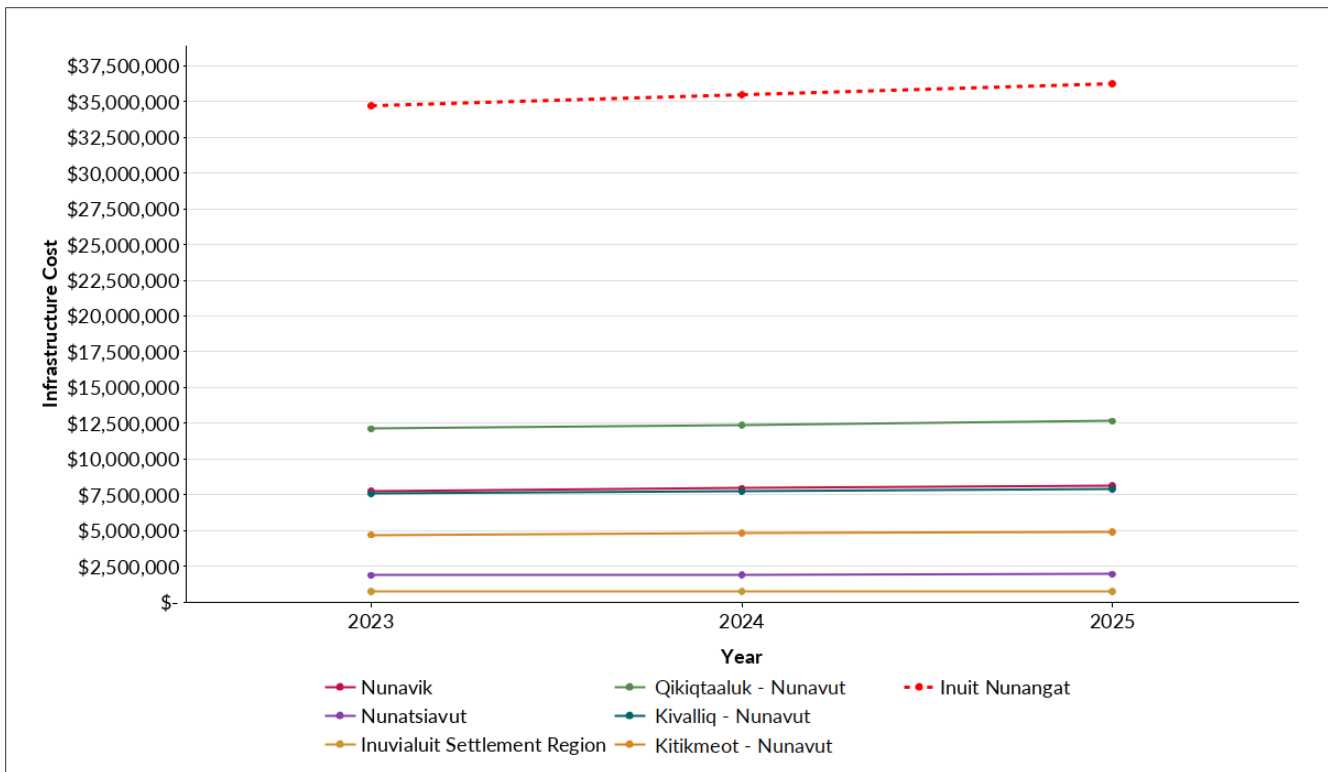
Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)

Infrastructure costs are expected to be incurred for a three-year period requiring a total investment of about \$106.5 million for all regions in Inuit Nunangat, that is approximately:

- \$23.9 million for Nunavik communities;
- \$5.7 million for Nunatsiavut communities;
- \$2.2 million for ISR communities; and
- \$74.7 million for Nunavut communities.

Figure 10 sets out the projected infrastructure costs by region over the construction period. ISR kitchen construction costs equate to 25% of what would otherwise be expected. The reason for the reduction in total kitchen construction costs for ISR is because the region is receiving infrastructure funding from the Inuit Child First Initiative to support school food programming however additional funding is likely to be required for upgrades to kitchen equipment and space which were not accounted for in the original funding estimate.

Figure 10: Projected Infrastructure Costs, by Region (2023-2025) (Nominal Dollars)




Source: Avaanz 2023, (Avaanz and Sijja Consulting, 2022)


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