

## 2026 Olympic and Paralympic Winter Games City Secretariat Update

### EXECUTIVE SUMMARY

On 2018 July 30, after considering verbal report VR2018-0067, Council directed the City Secretariat to continue to evaluate Calgary 2026's Draft Hosting Plan Concept for the 2026 Olympic and Paralympic Winter Games (OPWG) and report to Council on September 10 with the opportunities, benefits, issues, risks, and costs associated with a potential bid.

On 2018 August 21, the Secretariat provided the 2026 OPWG Assessment Committee with an update on the further due diligence review the Secretariat had undertaken. The Secretariat reported that there had been:

- significant refinement of the Draft Hosting Plan Concept by Calgary 2026; and
- resulting valuable discussion with Calgary 2026, representatives of the Government of Canada (GoC) and Government of Alberta (GoA) Secretariats, the Town of Canmore (Canmore), the Canadian Olympic Committee (COC), and the Canadian Paralympic Committee (CPC) in regard to Calgary 2026's vision for the OPWG, the legacy that could result for Calgarians, Albertans and Canadians if the Games were held and the investment required to host the Games should a bid proceed.

Since that time, there has been further significant refinement of Calgary 2026's Draft Hosting Plan Concept, culminating in the version of the plan that Calgary 2026 has now shared with Council. There have also been continuing positive discussions with representatives of the GoC and GoA Secretariats about the nature and extent of investments that would be required should Council continue to pursue a bid to host the Games.

This report outlines the City Secretariat's view of:

- the opportunities, benefits and legacies presented in Calgary 2026's Draft Hosting Plan Concept relative to citizen priorities and Council directives, decisions, policies, plans, and strategies;
- the nature and extent of investments required to successfully host the Games and ensure the achievement of these benefits and legacies for Calgarians, Albertans and Canadians; and
- the issues and risks associated with hosting the Games and risk management and mitigation strategies for The City.

It also proposes a framework for The City's continuing negotiations with the GoC, GoA, Canmore, COC, CPC, and Calgary 2026, intended to result in a multi-party agreement that would:

- see investments required to host the Games and secure its legacy shared; while

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- managing and mitigating, to the greatest extent possible, the significant financial, legal and other implications for The City associated with the unique and complex undertaking of bidding for and hosting the Games.

Given Council's desire to ensure transparency to the greatest extent possible even while in a competitive process, the City Secretariat is recommending that this report and eight of the twelve attachments be released to the public. However, as the process is competitive in nature and the City Secretariat is engaged in negotiations, Attachments 8, 9, 10, and 11 outlining the proposed framework for continuing negotiations and providing legal and financial analysis to assist Council in its deliberations must be kept confidential.

**CITY SECRETARIAT RECOMMENDATIONS:**

That Council:

1. In accordance with Council's decision of 2018 July 30, confirm that the vote of the electors on the matter of whether Calgary should host the 2026 Olympic and Paralympic Winter Games will be held on 2018 November 13;
2. Authorize the City Secretariat to continue its due diligence review of Calgary 2026's Draft Hosting Plan Concept;
3. Authorize the City Manager to negotiate the content of any documents or agreements required to conclude a cost sharing arrangement to host the 2026 Olympic and Paralympic Winter Games provided that such documents and agreements are within the scope and contain the terms and conditions outlined in Attachment 9, Multi-Party Agreement Negotiating Framework; and
4. Direct that the closed session discussion and presentations and Attachments 8, 9, 10, and 11 remain confidential pursuant to Sections 16, 21, 23, 24, 25, and 27 of the Freedom of Information and Protection of Privacy Act.

**PREVIOUS COUNCIL DIRECTION / POLICY**

Previous Council Direction is outlined in Attachment 1.

**BACKGROUND**

**Calgary Sport Tourism Authority**

On 2016 June 20, Council considered Report C2016-0537 titled "Calgary Sport Tourism Authority (CSTA) Update" and adopted the CSTA's recommendation that The City endorse the exploration of a bid to host the 2026 OPWG in Calgary and request that the Mayor advise the COC of The City's interest in hosting the Games. The CSTA felt that the benefits related to bidding for and hosting the Games would be considerable and had the potential to align closely to The City's long-term goals with respect to economic opportunity, sport development, social development, and cultural enrichment.

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### **Calgary Bid Exploration Committee**

On 2016 October 3, Council established the Calgary Bid Exploration Committee (CBEC) to oversee the Exploration Stage of the bid. On 2017 May 31, CBEC submitted its Feasibility Study and Conceptual Master Hosting Plan to Administration. The CBEC report concluded that it was feasible for Calgary to host the 2026 OPWG but recommended additional detailed work to further the due diligence and establish whether hosting the Games would be prudent.

### **City Secretariat**

On 2017 July 31, Administration provided Council with its evaluation of CBEC's work. Administration and consultants continued to work on bid development pending the establishment of a bid corporation. That work included enhancing the Games concept (building on the initial Master Facilities Plan in the CBEC report), participating in the IOC Observer Program during the 2018 OPWG in PyeongChang and working closely with the GoC and GoA to secure the \$30 million required to fund the establishment and work of the bid corporation.

Since 2018 June, the City Secretariat, a cross-corporate City team whose work has been supported with external expertise, has been undertaking a due diligence review of various versions of a draft hosting plan with a view to assisting Council in deciding whether to continue to pursue a bid for the 2026 OPWG.

### **2026 OPWG Assessment Committee**

On 2018 April 16, Council reaffirmed its support for the investigation of a bid to host the 2026 OPWG and established the 2026 OPWG Assessment Committee to, on behalf of Council, provide oversight and guidance regarding The City's potential participation in, and hosting of, the 2026 OPWG.

### **Calgary 2026 Bid Corporation (Calgary 2026)**

On 2018 June 7, Calgary 2026 was incorporated. Its mandate is to support and promote the development of sport and amateur athletics in Canada through the development and promotion of a bid to hold the 2026 OPWG in Calgary, Canmore and other areas, and to coordinate and present to the International Olympic Committee (IOC) a bid to have Calgary named as the host city for the 2026 OPWG. The Board of Calgary 2026 is comprised of representatives of The City, the GoC, the GoA, Canmore, the COC, the CPC, and members at large.

Attachment 1 outlines Assessment Committee and Council decisions from 2016 June 20 to 2018 August 21.

## **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

Responses to the following questions are outlined below:

1. What is Calgary 2026's Draft Hosting Plan Concept for the 2026 OPWG?

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2. What are the potential opportunities, benefits and legacies for Calgary and Calgarians that might result from an investment in hosting the 2026 OPWG?
3. How does Calgary 2026's Draft Hosting Plan Concept align with Citizen Priorities, Council Directives and City policies, strategies and plans?
4. How much will the 2026 OPWG cost?
5. Are the Games affordable for Calgary?
6. What is the overall return on investment for Calgarians?
7. What are the legal implications for The City? What is the current state of multi-party (cost sharing) agreement negotiations?
8. How is The City engaging Calgarians?
9. What are the overall project risks?
10. What is Law's response to the questions asked in the "Olympic BidCo Transparency and Accountability Exploration" notice of motion adopted by Council on 2018 July 30?

### **1. What is Calgary 2026's Draft Hosting Plan Concept for the 2026 OPWG?**

Calgary 2026 used, as the foundation of its analysis, the extensive due diligence undertaken by CBEC and furthered by the City Secretariat. The Draft Hosting Plan Concept includes Calgary 2026's view of the opportunity presented and legacy that would result from hosting the Games, a proposed Games Sport and Venues Concept, information about a hosting corporation (HostCo) to be incorporated should a bid proceed, and a proposed financial plan for Hostco and government financial partners for consideration by The City, the GoC, the GoA, and Canmore. Should a bid proceed, a formal bid book for submission to the IOC in 2019 January would be prepared.

Calgary 2026's Draft Hosting Plan Concept indicates that Calgary 2026 seeks to capitalize on opportunities presented by the IOC's Agenda 2020 and New Norms and to build on Calgary's 1988 Olympic legacy. While the Draft Hosting Plan Concept diverges in some areas from CBEC's proposed plan (which was to be expected given the passage of time and new information and further analysis), it generally builds on the key concepts included in the CBEC conceptual plan. Attachment 2 contains a comparison between CBEC's conceptual plan and Calgary 2026's Draft Hosting Plan Concept.

Calgary 2026's Draft Hosting Plan Concept envisions a 50 day celebration of sport and culture from the opening of the Olympic Villages on 2026 January 28 to the close of the Paralympic Villages on 2026 March 18. Olympic events would run from February 5 to 22 and Paralympic events would be held from March 6 to 15.

The Draft Hosting Plan Concept contemplates events within and celebrations and activities associated with the Olympic Games occurring in Calgary, Canmore and Nakiska and, consistent with the IOC New Norms of reusing venues wherever possible, recommends hosting ski

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jumping in Whistler. The 2026 Paralympic Games and associated events and celebrations are proposed to be staged in Calgary, Canmore and Nakiska.

The Draft Hosting Plan Concept optimizes the use of existing high-performance winter sport facilities, most of which are legacies of the 1988 Olympic Games. Calgary 2026 proposes a “cluster approach” for venues designed to optimize efficiencies in both security requirements and transportation for athletes and the public. The proposed clusters include sport venues and other key facilities at WinSport, Foothills, Stampede Park, Nakiska, and the Canmore Nordic Centre.

Calgary 2026’s Draft Hosting Plan Concept outlines the location and capacity of each of the competition and training venues and the athletes’ villages and venues for ceremonies and celebrations. The plan includes proposals for new facilities and facility upgrades where required. The significant legacy from investments proposed in the facilities included in the Draft Hosting Plan Concept is outlined in the response to question two below.

The Draft Hosting Plan Concept also emphasizes the importance of cultural initiatives associated with hosting the OPWG, including a Cultural Olympiad which is a required element of the Games. A Hostco would be incorporated to oversee the operation of the Games should Calgary be selected as the host city. Hostco would lead the planning and development of programs such as the Games’ opening and closing Ceremonies, medal ceremonies, torch relays, and the activation of the Athletes Villages.

While HostCo would be responsible for the “Culture Function” of the Games, The City would have the opportunity to support cultural elements of the 2026 OPWG through programming that could include live sites. “Live sites” are gathering spaces that would offer Calgarians and visitors opportunities free of charge to enjoy the celebratory atmosphere associated with the Games. Live sites could include large screens to broadcast OPWG competitions, entertainment stages with local, national and international artists and recreational, cultural and other activities. Attachment 3 provides additional detail about programing opportunities and potential live site locations.

### **2. What are the potential opportunities, benefits and legacies for Calgary and Calgarians that might result from an investment in hosting the 2026 OPWG?**

The return on investment proposed in Calgary 2026’s Draft Hosting Plan Concept aligns well with the five categories the City Secretariat identified when reviewing potential opportunities and benefits that could result from hosting the 2026 OPWG. Attachment 4 further summarizes these benefits and opportunities. Examples include:

- (a) Economic Opportunity:

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- Accelerating Calgary's economic development strategy by positioning Calgary as a hub for national and international investment, to stimulate Calgary's economy.

(b) Sport Development:

- Allowing The City to fast-track sport infrastructure growth and investment by revitalizing facilities and venues for the next generation of world-class and recreational athletes; and
- Increasing the supply of event-ready infrastructure in Calgary and region, closing the gap on lost opportunities for Calgary both in terms of economic impact and sport participation as a result of Calgary's deficit of event-ready infrastructure.

(c) Social Development:

- Accelerating the achievement of GoC, GoA and City affordable housing objectives.

(d) Community Development:

- Advancing relationships with indigenous people and the implementation of Council's Indigenous Policy. The Truth and Reconciliation Commission of Canada's findings include Call to Action Number 91: "We call upon the officials and host countries of international sporting events such as the Olympics, Pan Am, and Commonwealth games to ensure that Indigenous peoples' territorial protocols are respected, and local Indigenous communities are engaged in all aspects of planning and participating in such events".

(e) Cultural Enrichment:

- Profiling local, national and international artists given that the Cultural Olympiad would be a multi-year event with the potential to bring together local, national and international culture and events showcasing Calgary and region.

Calgary 2026's Draft Hosting Plan Concept calls for investments in existing sport infrastructure and other facilities, the construction of two new sport and recreation facilities (a fieldhouse called a "multi-sport complex" and a community arena) and investment in much needed affordable housing. Attachment 5 provides additional information on alignment between the proposed investment plan in Calgary 2026's Draft Hosting Plan Concept and capital investment plans for Calgary Housing and Calgary Recreation.

In addition to investments in specific facilities, Calgary 2026's Draft Hosting Plan Concept contemplates the creation of a "Target Legacy Fund" to serve as a legacy of the Games. While the amount is still being negotiated with the GoC and GoA, an allowance of \$180 million has been included in the Draft Hosting Plan Concept. Proposed uses of the fund include covering

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operating and capital maintenance costs for some facilities and investments in programs benefitting indigenous youth, disadvantaged youth, sport development, high performance sport including para-sport priorities, and cultural programs. The Target Legacy Fund would complement endowments left by the 1988 Olympic Winter Games.

### **3. How does Calgary 2026's Draft Hosting Plan Concept align with Citizen Priorities, Council Directives and City policies, strategies and plans?**

The City Secretariat considered the Draft Hosting Plan Concept from the perspective of its alignment with Citizen Priorities, Council Directives, "elements of value" proposed in Harvard Business Review articles, and City policies, strategies and plans.

Attachment 6 contains detailed information about alignment. Examples include:

- Calgary 2026's inclusion and accessibility objectives align with the Citizen Priority of "A City of Safe and Inspiring Neighbourhoods" and with the Council Directive of engaging Calgarians at the neighbourhood level in a way that encourages local community connections and active participation in civic life across all ages, cultures and stages of life; and
- Calgary 2026's economic opportunity and cultural enrichment objectives align with the Citizen Priority of "A Prosperous City" and support the Council Directive of diversifying the economy.

Attachment 7 outlines extensive alignment between the objectives of Calgary 2026's Draft Hosting Plan Concept and City policies, strategies and plans, including alignment with The City's Carbon Management and Climate Resilience Strategies and The City's sustainability efforts.

Various aspects of the Draft Hosting Plan Concept are also anticipated to accelerate the achievement of objectives in key Council policies and plans including the Cultural Plan for Calgary, the Centre City Plan, the Affordable Housing Strategy, the Corporate Accessibility Policy, the Indigenous Policy, and the Sport for Life Policy.

### **4. How much will the 2026 OPWG cost?**

Estimated operational and capital expenses included in Calgary 2026's Draft Hosting Plan Concept total \$5.2 billion in 2018 dollars. This includes capital investments in competition venues, non-competition venues and housing as well as operating expenses associated with hosting the Games. The breakdown of capital cost categories is as follows:

<b>Capital Budget</b>	<b>2018 Dollars</b>	<b>Notes</b>
Renewed venues	\$ 502M	Olympic Oval; McMahon Stadium; Saddledome; Big Four; BMO; Agrium; WinSport
New venues	403M	Community Arena; Fieldhouse

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Housing	583M	Athletes Village; Affordable Housing
Venues unallocated contingency	90M	General contingency for all venues
Program Management Fee	4M	Project Management Oversight
Total Venues Housing	\$1,582M	Total Venues Housing Capital Budget

The estimated operating budget in Calgary 2026's Draft Hosting Plan Concept is comprised of operating revenues, expenses and other costs and is summarized as follows in the tables below:

Olympic Games	2018 Dollars	Notes
IOC Contribution	\$ 751M	**Cash value which does not include value in kind contributions i.e. knowledge transfer
Other revenues	1,404M	Domestic sponsors, ticketing, merchandising etc.
Total estimated revenues	2,155M	Estimated revenues
Expenses	2,155M	Estimated expenses
Net Profit/Loss Olympic Games	\$ NIL	Net Profit/Loss estimate

\*\* Calgary 2026's Draft Hosting Plan Concept indicates that the IOC has committed a total of \$925M US in cash and value-in-kind to the host of the 2026 Games, of which 29.5% represents the value of services provided directly by the IOC and not carried in the HostCo operating budget. Of the overall total, \$652M US is carried in the HostCo revenue estimates (\$751M CDN Olympic and \$12M CDN Paralympic converted and discounted back to the 2018 dollars) and represents the HostCo share of TV rights and international sponsorships sold by the IOC.

Paralympic Games	2018 Dollars	Notes
IOC Contribution	\$ 12M	**Cash value
Other revenues	66M	Domestic sponsors, ticketing, merchandising etc.
Government contribution	218M	Source to be determined
Total estimated revenues	296M	Estimated revenues
Expenses	296M	Estimated expenses
Net Profit/Loss Paralympic Games	\$ NIL	Net Profit/Loss estimate

Other Costs	2018 Dollars	Notes
Security (estimate)	\$ 610M	Policing and integrated security
Essential Services (estimate)	300M	Planning and hosting functions of the Games over and above normally provided services
Unrestricted Games Contingency	120M	General contingency for the Games
Target Legacy Fund	180M	Endowment fund
Total Other costs	\$ 1,210M	Total for Other costs

Calgary 2026's Draft Hosting Plan Concept proposes that the total budget would be funded through \$2.2 billion in private investment and \$3.0 billion in public sector investment. The \$3.0 billion in public funds are proposed to cover the cost of the total venues and housing (\$1,582M), the Paralympic contribution (\$218M) and the Other Costs table (\$1,210M). GoC, GoA and City Secretariats are currently discussing potential cost share allocations. As reported by the City Secretariat to the 2026 OPWG Assessment Committee on 2018 August 21, these



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discussions have been very productive but to date, a cost sharing proposal for Council's consideration has not been finalized.

The remaining \$2.2 billion, to be funded through private investment, includes a contribution from the IOC and ticketing, sponsorship, and licensing revenues. No public funds are planned for investment in the operations of the Games other than the contribution to the Paralympic Games noted above.

The City Secretariat has worked closely with the GoC, GoA and Calgary 2026 to ensure that contingencies are built into the proposed operating and capital budgets. The Draft Hosting Plan Concept contains a significant amount of contingency allocated to each project within the capital budget as well as a general overall contingency for all capital projects. The operating budget also includes contingency amounts on both the revenue and expense side of the equation. In addition to contingencies, the Secretariats and Calgary 2026 continue to assess and pursue other methods of avoiding the potential of cost overruns to ensure such risks are minimized.

Overall risks associated with the Games' budgets can be mitigated by built in contingencies, allowances for cost escalation/super-escalation and securing a back-stop guarantee from another order of government. Options for insurance coverage to address cancellation and other risks are also being explored and considered. If a decision to bid on the Games is made and Calgary is awarded the Games, active management of both operating and capital budgets would need to commence quickly to take advantage of all available strategies to further mitigate risks.

Calgary 2026's Draft Hosting Plan Concept includes budgets in 2018 dollars and the estimated value of the budget in 2026 dollars to reflect inflationary pressures that will be realized in the interim.

Given the competitive nature of bidding to host the 2026 OPWG, the Secretariat will share the balance of the result of its financial due diligence exercise during the closed session portion of the Council meeting. Attachment 8 contains information resulting from that review.

### **5. Are the Games affordable for Calgary?**

Determining affordability involves understanding the current economic climate, assessing competing priorities, identifying various funding options and their implications, modeling cashflow in and out over time, assessing the impact of various debt levels and repayment plans, and developing strategies that maximize value and return on investment.

Within this context, the City Secretariat has undertaken a financial review of the estimated costs associated with hosting the 2026 OPWG. These costs include not only the Draft Hosting Plan

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Concept budgets (both capital and operating) but also costs that The City would be compelled to incur to satisfy the guarantees it would be required to make to the IOC to host the Games.

If Calgary is awarded the Games, there will also be discretionary costs brought forward for Council's consideration in the years immediately preceding the Games. These would relate to initiatives such as establishing and programming live sites and other discretionary programming or infrastructure upgrades that would be classified as desirable but not critical to the Games.

Cost sharing discussions with other orders of government to fund the proposed public sector contribution to the Draft Hosting Plan Concept costs are continuing.

### **6. What is the overall return on investment for Calgarians?**

The Secretariat has retained Ernst & Young to develop a complete cost benefit analysis report.

### **7. What are the legal implications for The City? What is the current state of multi-party (cost sharing) agreement negotiations?**

Hosting the 2026 OPWG would position The City to realize a number of opportunities and benefits described elsewhere in this report but there are significant legal implications resulting from the requirement to sign the IOC's Host City Contract and provide the guarantees required by the IOC. A copy of the Host City Contract and information about the guarantees that the IOC requires can be found on the IOC's website.

Multi-party (cost sharing) agreement negotiations between the GoC, GoA and City Secretariats continue and are progressing well. The City Secretariat's position has been guided by the following CBEC "Principles for Pursuing the 2026 OPWG" endorsed by Council on 2017 July 31 after considering report C2017-0606 titled "Olympic Bid Exploration". Council indicated that these principles were "critical criteria to be addressed prior to The City of Calgary moving beyond the IOC's Invitation Phase":

1. "We believe that is reasonable for the capital costs for the facilities to host the 2026 OPWG be borne by entities including the municipal, provincial and federal governments given that the assets will generate long term benefits for the community.
2. We believe that is reasonable that the security costs for hosting the 2026 OPWG be borne by other orders of government, in addition to their contribution to the capital costs for the 2026 OPWG, given the international nature of the event.
3. We believe that Canadian taxpayers should not contribute to the direct operating costs of hosting the 2026 OPWG (other than security costs). We believe that it is reasonable for the operational cost of the 2026 OPWG should be covered by ticket sales, sponsorship, broadcast rights, IOC contributions and other earned revenues.

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4. The City has limited debt capacity and it would be challenging for The City to incur additional debt with respect to the 2026 OPWG including the facilities that are already being contemplated by The City. Thus there must be a financial structure that accommodates the cash flow and debt level constraints of The City.
5. We believe that if the IOC requires financial guarantees in the host city contract, such guarantee must be provided by an entity other than The City or deemed to be at a level acceptable to The City.”

Attachment 3 to report C2017-0616 provided that “these principles may be further modified as additional information becomes available and are not meant to be exhaustive”.

During the multi-party agreement discussions, all Secretariats have identified opportunities and issues associated with their respective legislative and fiscal frameworks and have discussed review and approval processes within their organizations. Given that negotiations with the GoC and GoA continue and given that bidding for the OPWG is a competitive process, City lawyers will provide Council members with a closed session overview of the result to date of their legal due diligence exercise and recommendations in regard to the nature and extent of strategies available to manage and mitigate legal implications. Attachment 9 outlines the Secretariat’s recommendations to Council in regard to opportunities, risks and risk mitigation strategies associated with the cost sharing discussions.

### **8. How is The City engaging Calgarians?**

On 2018 July 30, Council decided that a vote of the electors will be held on 2018 November 13 to provide Calgarians with an opportunity to express their views in response to the question “Are you for or are you against Calgary hosting the 2026 Olympic and Paralympic Winter Games?”

Council appointed a group of distinguished Calgarians to serve as an Engagement Advisory Sub-Committee. The Sub-Committee has retained a consultant to assist it in developing and implementing a thorough and robust public engagement program intended to:

- inform and educate the public about the bid process;
- seek public input into whether or not Calgary should submit a bid; and
- identify issues, concerns and opportunities of a potential bid, and respond to questions.

The work of the Sub-Committee is guided by the following Council-approved principles:

**“Accountable** – Uphold the commitments The City makes to its citizens and stakeholders, by demonstrating the results and outcomes of the engagement processes align with the approved plans for engagement.

**Citizen-centric** – Focus on hearing the needs and voices of both directly impacted and indirectly impacted citizens.

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**Diversity** – Focus on getting input from a wide range of Calgarians from different backgrounds and demographics: Seniors, youth, men, women, LGBTQS2, Indigenous, newcomers, etc.

**Inclusive and authentic** – Facilitate meaningful involvement of all stakeholders, listen and gather input, and work collaboratively to address concerns. Be fair, open and unbiased.

**Neutrality** – Information shared with the public and stakeholders will be factual and neutral. The engagement program does not take one side over the other, will not be a ‘cheerleader’ for the Olympics and will focus on providing all stakeholders with pertinent, factual, neutral information (both positive and negative) as it pertains to Calgary potentially hosting the Games.

**Respect** – Respect individual values, recognize the legitimacy of concerns and value stakeholder input. Where required, reframe the discussion and customize the approach to the stakeholder.

**Responsive and Committed** – Use input and, where feasible, provide timely feedback to stakeholders on how their input has affected plans and decisions.

**Timeliness** – Initiate engagement and communications as early as possible to provide adequate time for stakeholders to assess information and provide input.

**Transparency (open and honest)** – Commitments made to stakeholders will be documented and carried out. When the Project is unable to act on input, an explanation will be provided. Be clear as to how we respond to and deal with issues – what we own vs. influence, what we need to be involved in, what others need to respond to, etc.”

To inform the Sub-Committee and its consultant’s work in developing and executing a comprehensive public engagement program, City Manager Fielding commissioned a survey to establish baseline information about citizens’ attitudes and perceptions and to obtain information about how Calgarians would like to be informed about a potential bid for the OPWG. The results shared with the 2026 OPWG Assessment Committee on 2018 August 21 indicate that of those surveyed, 53 per cent of respondents support a bid, 33 per cent oppose a bid and 13 per cent are undecided. Benefitting the economy and increasing tourism were the top two reasons cited for supporting a bid. Cost/taxes and funding sources were the top two reasons offered for opposing a bid.

The Chair of the 2026 OPWG Assessment Committee, Councillor Woolley, has been working with the members of the Engagement Advisory Sub-Committee to develop a work plan and timeline for public engagement. The City Secretariat is supporting that work. The public engagement program will begin in mid-September and will achieve the following objectives:

- sharing information with and educating stakeholders and the public about where and how to access relevant information regarding the potential bid for and hosting of the 2026 OPWG;

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- identifying a broad range of stakeholders' issues, concerns and opportunities, now and in the future, about potentially hosting or not hosting the OPWG: and
- seeking public input on why or why not citizens feel that a bid should be submitted and whether submitting a bid would be a positive or negative development for The City.

### **9. What are the overall project risks?**

Hosting the OPWG is a unique opportunity but it is also one that is very complex in nature and accordingly comes with significant financial, legal, reputational, and operational implications and risks. Calgary 2026 is implementing an Enterprise Risk Management Framework similar to The City's Integrated Risk Management (IRM) program and in accordance with ISO 31000:2018. Calgary 2026 has also developed a risk register and regularly reviews project risks with its Finance and Audit Committee and Board of Directors.

The City Secretariat is responsible for identifying issues and risks and developing risk management and mitigation strategies for The City. Given that cost sharing discussions continue and that bidding for the 2026 OPWG is a competitive process, Law's legal analysis and due diligence summary and The City's risk register included as Attachments 10 and 11 respectively will be shared with Council in a closed session.

### **10. What is Law's response to the questions asked in the "Olympic BidCo Transparency and Accountability Exploration" Notice of Motion?**

In report OPC2018-0977 titled "2026 Olympic and Paralympic Winter Games City Secretariat Update" considered by the 2026 OPWG Assessment Committee on 2018 August 21, the City Solicitor and General Counsel provided a preliminary response to Council's request for a written legal opinion in response to this Notice of Motion.

The City Solicitor and General Counsel confirmed that as indicated to Council on 2018 July 30, Calgary 2026 is not subject to the Freedom of Information and Protection of Privacy Act. This is because the Act applies only to records in the custody or control of a "public body" as that term is defined in the Act and Calgary 2026 does not fall within the definition of "public body". The City Solicitor and General Counsel further advised that even if the GoA chose to amend the Act to make Calgary 2026 subject to its provisions, because the Act balances access to information with the protection of privacy, there are many provisions of the Act that would allow Calgary 2026 to keep certain information confidential given that bidding for the OPWG is a competitive process. Examples of information that the Act allows to remain confidential are included in Attachment 12 which also provides Law's more detailed response to this Notice of Motion and includes the Transparency and Accountability Policy that Calgary 2026's Board of Directors has now adopted.

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### **Stakeholder Engagement, Research and Communication**

The Secretariat continues to engage with internal and external stakeholders and benefit from the advice of external consultants and experts. Staff within each Department at The City have been engaged in assessing Calgary 2026's Draft Hosting Plan Concept, in determining City essential service needs and costs and in assessing potential sites for venues and housing.

The Secretariat continues to work closely with GoC and GoA Secretariats and representatives from Canmore and the COC and CPC to assess opportunities, benefits, issues, and risks associated with the Draft Hosting Plan Concept and bidding for and hosting the Games.

External consultants and advisors have been engaged for specific aspects of the Secretariat's analysis including advising on and supporting negotiations with other orders of government.

### **Strategic Alignment**

#### **Social, Environmental, Economic (External)**

Attachment 7 outlines the alignment between the Calgary 2026 Draft Hosting Plan Concept and Council's Directives, policies, plans and strategies.

### **Financial Capacity**

#### ***Current and Future Operating Budget:***

Finance staff and external financial advisors have and continue to assess financial implications on current and future City operating and capital budgets associated with the Draft Hosting Plan Concept. This includes an assessment of the potential implications of hosting the OPWG on The City's debt and debt capacity, particularly in light of other major City initiatives. Return on investment and economic impacts are also being assessed.

#### ***Current and Future Capital Budget:***

See above.

### **Risk Assessment**

In 2016, Council established CBEC to assess whether hosting the 2026 OPWG was feasible. CBEC concluded that it was feasible to host the Games but recommended additional detailed work to further its due diligence review and establish whether hosting the Games would be prudent.

The City Secretariat's mandate is to conduct that additional due diligence to inform Council's consideration of whether to bid to host the Games. The City Secretariat is now recommending that Council authorize it to continue its due diligence review and authorize the City Manager to negotiate the content of documents and agreements required to conclude a cost sharing arrangement to host the Games provided that the documents and agreements are within the scope and contain the terms and conditions outlined in Attachment 9.

Members of the City Secretariat have been well supported with internal and external expert advice in making these recommendations.

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Dr. Penny Ballem, who served as Vancouver's City Manager during the 2010 Olympic and Paralympic Winter Games, is the lead advisor to the City Secretariat and The City's MPA negotiating team.

The City Solicitor and General Counsel is the General Manager working with the City Manager on this project and both serve on The City's MPA negotiating team. The Manager of The City's Integrated Risk Management Program is a member of the City Secretariat. City lawyers and external legal counsel are providing legal advice to the Secretariat. The Chief Financial Officer, Director of Finance, Finance staff, and Ernst & Young are reviewing financial information. General Managers and various Directors have been consulted throughout the City Secretariat's due diligence review.

Risks and risk biases are continually assessed and risk management and mitigation strategies consistently developed. A risk register is continually updated.

An Ipsos article called "Unlocking the Value of Reputation" is frequently consulted.

Assessing whether to consider hosting an Olympic and Paralympic Winter Games is a complex and unique undertaking. In an opportunity of this magnitude there is inherent and significant legal, operational, financial, reputational, and other risk. Attachment 11 is the Secretariat's current risk register. The Secretariat's objective is to identify all risks and then suggest to Council ways to intentionally manage that risk to ensure that The City can achieve and capitalize on the opportunities presented by hosting the Games should they be awarded to Calgary. Attachments 8 (Financial Due Diligence), 9 (Multi-Party Agreement Negotiating Framework) and 10 (Legal Analysis and Due Diligence Summary) also contain information related to risk and risk management and mitigation strategies and will be discussed during the closed session portion of Council's meeting.

**REASONS FOR RECOMMENDATIONS:**

The City Secretariat's mandate is to assist the 2026 OPWG Assessment Committee and Council in its deliberations by undertaking a due diligence review of Calgary 2026's Draft Hosting Plan Concept and assessing opportunities, benefits, issues, and risks associated with bidding for and hosting the 2026 OPWG. This report outlines the result of the Secretariat's review to date. The Secretariat is seeking Council's approval to continue its due diligence review and authorization for the City Manager to negotiate the content of documents and agreements required to conclude a cost sharing arrangement to host the 2026 OPWG. A framework for continuing these discussions is included in Attachment 9 for Council's consideration.

**ATTACHMENTS**

1. Attachment 1 – Previous Council Direction
2. Attachment 2 – CBEC and Calgary 2026 Draft Hosting Plan Concept Comparison
3. Attachment 3 – Programming (Live Sites)
4. Attachment 4 – Opportunities, Benefits and Legacies for Calgary and Calgarians
5. Attachment 5 – Affordable Housing and Recreation Benefits and Legacies for Calgarians

City Secretariat Report to  
Combined Meeting of Council

Item # 14.2.3  
C2018-1005

**2026 Olympic and Paralympic Winter Games City Secretariat Update**

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6. Attachment 6 – Calgary 2026 Alignment to Citizen Priorities, Council Directives and Elements of Value
7. Attachment 7 – Review of the Calgary 2026 Hosting Plan: Alignment with Council policies, strategies and plans
8. Attachment 8 – City of Calgary Finance - Financial Due Diligence Summary (Confidential)
9. Attachment 9 – Multi-Party Agreement and Guarantee Negotiating Framework (Confidential)
10. Attachment 10 – City of Calgary Law – Legal Analysis and Due Diligence Summary (Confidential)
11. Attachment 11 – City Secretariat Risk Register (Confidential)
12. Attachment 12 – Law’s Response to Olympic BidCo Transparency and Accountability Exploration Notice of Motion