

Driver	Input (base) Unit / note
WINDOW & PHASING	championship window, built up from the strategy
Window length (seasons)	6.00 FY2026-27 through FY2031-32; verdict before 2030-31 realignment
Phase 1 — Build the floor (seasons)	2.00 FY2026-27, FY2027-28
Phase 2 — Contend (seasons)	2.00 FY2028-29, FY2029-30
Phase 3 — Compete (seasons)	2.00 FY2030-31, FY2031-32
REVENUE-SHARE CAP (House settlement)	Priya spine \$3.1; endpoints hard, path projected
Cap, Year 1 (2025-26)	20,500,000.00 ~\$20.5M; owner-context verified (\$3.1)
Cap, 2026-27 (reported)	2158000000.0% ~\$21.58M reported (\$3.1)
Cap escalation %/yr (projected)	4.0% ~4%/yr early is the reported norm (\$3.1, \$9.6)
Football weighting of cap	0.75 ~75% is the INDUSTRY NORM, not a rule (\$3.3, \$9.4)
NIL FLOOR (collective, uncapped)	Priya spine \$4.2; order-of-magnitude, NOT audited
NIL floor — low end (annual)	6,000,000.00 donor-anchored competitive floor, low (\$4.2 range)
NIL floor — recommended working (annual)	9,000,000.00 recommended working figure, hedged (\$4.2)
NIL floor — high end (annual)	12,000,000.00 toward top-program total spend band (\$4.2)
NIL escalation %/yr	4.0% grows with the market across the window
COACHING & STAFF TIER (uplift)	incremental over a competitive ACC baseline
Coaching/staff uplift — Year 1 (annual)	4,000,000.00 incremental to a Playoff-caliber staff tier
Coaching/staff escalation %/yr	3.0% contract escalation across the window
FACILITIES CAPITAL (one-time, phased)	next tranche sequenced by return (\$6.2); NOT Fish
Tranche A — premium seating (Phase 1)	35,000,000.00 revenue-yielding seating first; lifts per-game revenue
Tranche B — player-facing ops (Phase 2)	55,000,000.00 ops complex benchmark ~\$50-60M (Clemson \$55M/2017)
Facilities financing rate (annual)	5.0% blend of debt service / amortization assumption
OFFSETS (partial self-funding)	Priya spine \$2.2, \$2.3, \$8.3
\$50M match — total (over 5-7 yrs)	50,000,000.00 Dec 2025 match-challenge; scholarships + ops (\$8.3)
\$50M match — football-attributable share	60.0% share of match energy routed to football (assumption)
ACC viewership/success uplift — base (annual)	3,000,000.00 climbing the 60% viewership-weighted formula (\$2.2)
ACC viewership uplift — ramp %/yr	30.0% uplift grows as BC becomes watched & winning
CFP-berth value (one berth)	12,500,000.00 ~\$12-13M expected for ACC schools (\$2.3, \$9.11)
CFP-berth probability — Phase 3 (per yr)	35.0% probability-weighted; contend window only (assumption)
Premium-seating incremental yield (annual)	2,500,000.00 per-game revenue lift once Tranche A opens (assumption)

Cost component	Type	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	Window total
Revenue-share — football (committed)	Recurring	\$15,375,000	\$15,990,000	\$16,629,600	\$17,294,784	\$17,986,575	\$18,706,038	\$101,981,998
NIL floor (recommended)	Recurring	\$9,000,000	\$9,360,000	\$9,734,400	\$10,123,776	\$10,528,727	\$10,949,876	\$59,696,779
Coaching & staff tier (uplift)	Recurring	\$4,000,000	\$4,120,000	\$4,243,600	\$4,370,908	\$4,502,035	\$4,637,096	\$25,873,640
Facilities — tranche (one-time)	One-time	\$35,000,000	\$0	\$55,000,000	\$0	\$0	\$0	\$90,000,000
Facilities — financing (annual)	Recurring	\$0	\$1,750,000	\$1,750,000	\$4,500,000	\$4,500,000	\$4,500,000	\$17,000,000
TOTAL — annual commitment		\$63,375,000	\$31,220,000	\$87,357,600	\$36,289,468	\$37,517,338	\$38,793,011	\$294,552,416

Offset / return	Basis	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	Window total
\$50M match — football share (phased)	Dec 2025 match (§8.3)	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$30,000,000
ACC viewership/success uplift	60% viewership formula (§2.2)	\$3,000,000	\$3,900,000	\$5,070,000	\$6,591,000	\$8,568,300	\$11,138,790	\$38,268,090
Premium-seating incremental yield	Tranche A opens (§4.4)	\$0	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,000,000
CFP-berth value (prob-weighted)	~\$12-13M expected (§2.3)	\$0	\$0	\$0	\$0	\$4,375,000	\$4,375,000	\$8,750,000
TOTAL — offsets		\$8,000,000	\$8,900,000	\$12,570,000	\$14,091,000	\$20,443,300	\$23,013,790	\$87,018,090

Phase	Gross cost	Offsets	Net ask Gates to next phase
Phase 1 — Build the floor (FY27-28)	\$94,595,000	\$16,900,000	\$77,695,000 Bowl eligibility + ACC-record floor; portal retention; attendance
Phase 2 — Contend (FY29-30)	\$123,647,068	\$26,661,000	\$96,986,068 Upper-half ACC finish; climb viewership distribution; premium
Phase 3 — Compete (FY31-32)	\$76,310,348	\$43,457,090	\$32,853,258 Compete for ACC title + CFP berth (the stated ambition)
WINDOW TOTAL	\$294,552,416	\$87,018,090	\$207,534,326 Phased sum — the board votes the range, phase by phase