The Ultimate Sushi Restaurant Business Plan Sample for US Launch

Sakura Sushi Co. (Texas LLC, est. March 15, 2024) - Founded by Uchi Austin ex-chef (12 years) and True Food Kitchen ex-GM (10 years). Premium fast-casual sushi at $16.50 avg ticket targeting $1.07M Year 1 revenue. May 2024.

SECTION 1: EXECUTIVE SUMMARY

US sushi market loses $1.8B annually to food waste (ReFED 2023) while 68% of consumers reject frozen fish options (Nielsen). Sakura Sushi Co. solves this with hyper-local sourcing: 90% seafood from Gulf Wild (traceable red snapper at $14.50/lb vs. industry $12.20/lb frozen), 100-mile produce, and zero-prep sushi assembly. We capture 1.2% of Austin's $3.6M SOM via 180 daily customers at $16.50 avg ticket (40% gross margin vs. industry 35%).

Revenue model: 70% counter service ($16.50 avg), 25% delivery ($18.15 avg via 10% dynamic premium), 5% catering. Year 1 COGS at 40% ($428,400) driven by $8,000/month Gulf Wild seafood and $3,200/month Johnson's Organic Farm produce. Fixed costs of $25,833/month require 86 meals/day to break even; projected 180 meals/day by Month 6 achieves $147,600 net profit (13.8% margin) by Year 1 end.

Seeking $450,000: $250,000 founder equity (55.6%), $200,000 SBA 7(a) loan (44.4%). Funds allocated to $120,000 leasehold improvements (30%), $95,000 equipment (23.8%), $25,000 inventory (6.3%), $20,000 pre-opening marketing (5%). Enables 2,200 sq ft East Austin buildout, 10-month path to profitability, and 14.3% Year 2 net margin. Projected $257,175 net profit by Year 3 (13.3% margin).

SECTION 2: COMPANY OVERVIEW

Texas LLC formed March 15, 2024 for liability protection and pass-through taxation. Leased 2,200 sq ft at 1700 East 6th Street, Austin (foot traffic 8,200/day; 62% 25-44yo professionals per Placer.ai). East Austin chosen for 12.3% annual population growth (Census 2023) and $78,500 median household income (vs. Austin avg $75,500).

Mei Tanaka (CEO, 60%): Ex-Uchi Austin Executive Chef; grew revenue 32% to $3.2M in 3 years. Jordan Reed (COO, 40%): Ex-True Food Kitchen GM; reduced labor costs 18% via optimized scheduling. Carlos Mendez (Head Chef): California Sushi Academy certified; trained 45+ line cooks at Sushi Roku Dallas.

Date	Milestone	Status	Next Steps
Mar 15, 2024	LLC Formation	Complete	Finalize SBA loan docs
Apr 10, 2024	Lease Execution	Complete	Begin buildout (May 1)
May 15, 2024	Toast POS Integration	Pending	Staff training (June 1)
Jun 15, 2024	Health Department Inspection	Pending	Soft launch (Jun 25)
Jul 1, 2024	Grand Opening	Pending	Hit 120 customers/day by Aug 1
Dec 31, 2024	Year 1 Revenue Target	Pending	Secure $50k line of credit

SECTION 3: MARKET ANALYSIS

TAM: $22.3B (US sushi market, IBISWorld 2023). SAM: $480M (Texas sushi market, 2.15% of TAM). SOM: $3.6M (Austin fast-casual sushi spend; calculated as 1.2% of SAM based on 120,000 target households x $30 monthly sushi spend). Methodology: TAM from IBISWorld, SAM via Texas population (30M) x US sushi spend per capita ($743), SOM via Austin metro population (2.3M) x 1.5% penetration rate.

Primary customer: 25-44yo professionals (62% of target), $75k+ income (78%), 5.1 restaurant visits/month (Technomic). Budget: $15-20/meal (82% willing to pay 15% premium for sustainable sourcing). Secondary: UT Austin students (85,000) spending $12-15/meal (67% gluten-free preference).

Market trends: 1) Fast-casual sushi growing at 11% CAGR (vs. 6.2% overall); 2) 68% prioritize sustainability (Nielsen 2023); 3) 54% millennials order sushi monthly (NRA); 4) Plant-based sushi demand up 22% YoY (Technomic).

Segment	Size ($)	Growth Rate	Our Share Target	Rationale
Urban Professionals	2,160,000	12.5%	1.8%	East Austin density; 30% higher spend
College Students	864,000	9.2%	0.9%	UT Austin proximity; value pricing
Tourists	432,000	14.0%	0.6%	East Austin as top visitor zone
Families	144,000	7.8%	0.3%	Kid-friendly menu options

Category	Total Addressable	Serviceable Available	Serviceable Obtainable	Methodology
US Sushi Market	$22,300,000,000	-	-	IBISWorld 2023
Texas Sushi Market	-	$480,000,000	-	30M pop x $160 spend
Austin Fast-Casual Sushi	-	-	$3,600,000	2.3M pop x 1.5% x $104/yr

SECTION 4: COMPETITIVE ANALYSIS

Direct competitors: Sushi Ichiban ($2.1M revenue, 1 location; omakase focus, $45 avg ticket, 42 seats), Bento Sushi ($1.8M revenue, 3 Austin locations; frozen fish, $14 avg ticket, 22% repeat rate). Indirect: Poke Burrito Co. ($1.2M revenue; $13 bowls, 45% delivery share). Market saturation: 12 sushi venues within 3 miles (Google Maps), but only 2 use >80% fresh fish.

Competitive advantages: 1) Local sourcing cuts food miles by 75% vs. Bento Sushi (Gulf Wild 120 miles vs. Sysco 500+ miles), reducing spoilage to 3.2% (vs. industry 8%); 2) App-based carbon tracking (1.2kg CO_2/meal vs. industry 2.8kg); 3) $16.50 avg ticket delivers 40% gross margin vs. Bento Sushi's 33%; 4) 9-minute avg order time (vs. Sushi Ichiban's 22 minutes).

Competitor	Revenue Est.	Pricing	Key Strength	Key Weakness	Our Differentiation
Sushi Ichiban	$2.1M	$45	Chef reputation	Slow service (22 min)	9-min assembly; 60% lower price
Bento Sushi	$1.8M	$14	Delivery scale	Frozen fish (8% spoilage)	100% fresh; 3.2% spoilage
Poke Burrito Co.	$1.2M	$13	App UX	No authenticity	Certified sushi chefs
Chipotle	N/A	$11	Speed	No seafood expertise	Sushi-specific workflows

Strengths	Weaknesses	Opportunities	Threats
90% sustainable seafood	Limited seating (60 covers)	Texas expansion (5 cities)	Seafood price volatility (+12% YoY)
40% gross margin	No bar license (TABC pending)	Corporate catering demand (+22%)	New Bento Sushi location (0.5 mi)
App with carbon tracking	Dependent on 2 key suppliers	UT Austin meal plan partnership	Food safety incident risk
$58.60 CAC (vs $72 avg)	Brand new (no recognition)	Federal sustainability grants	Economic downturn (15% spend cut)

SECTION 5: PRODUCTS & SERVICES

Core offering: 20 signature/classic rolls ($9-$18), 8 nigiri/sashimi options ($4-$8/piece), 4 sushi bowls ($11-$15). All fish inspected at 32°F, prepped within 4 hours of delivery, discarded at 48 hours. Rice cooked in-house using calibrated Zojirushi cookers (1.2 cups water per cup rice). No pre-made trays; assembly time 90 seconds/order via 3 dedicated sushi stations.

Pricing set at $16.50 avg ticket: 15% below Sushi Ichiban ($19.25 equivalent), 17% above Bento Sushi ($14.10), capturing mid-tier value. Delivery orders at $18.15 (10% premium) offset 30% third-party fees. Gross margin maintained at 40% via $6.60 variable cost per meal (fish $3.20, produce $1.10, labor $1.30, packaging $0.45, other $0.55).

Tier	Price	Features	Target Customer	Expected % Rev	Gross Margin
Signature Rolls	$12-$18	Local snapper, seasonal produce	Professionals (65%)	55%	42%
Classic Rolls	$9-$14	Spicy tuna, California	Students (55%)	25%	38%
Sushi Bowls	$11-$15	Plant-based, gluten-free	All (40% adoption)	15%	45%
Catering	$250+/tray	15-person minimum	Corporates (20 clients)	5%	50%

Metric	Value	Calculation/Notes
Price per unit	$16.50	Weighted avg of menu mix
COGS per unit	$6.60	Fish $3.20 + Produce $1.10 + Labor $1.30 + Packaging $0.45 + Other $0.55
Gross Profit/unit	$9.90	$16.50 - $6.60
Gross Margin %	60%	$9.90 / $16.50
CAC	$58.60	$3,000 monthly ad spend / 51 customers

LTV	$396.00	24 visits x $16.50
LTV:CAC	6.76:1	$396 / $58.60 (industry min 3:1)
Payback Period	3.8 months	CAC / (Gross Profit x Visit Freq) = $58.60 / ($9.90 x 1.5 visits/mo)

SECTION 6: MARKETING & SALES

Go-to-market: Digital-first targeting Austin ZIPs 78701-78758. $3,000/month Google Ads (keywords: "sustainable sushi Austin" CPC $2.40, CTR 3.2%, 1,250 impressions/day) yielding 40 leads/month. Meta/Instagram ads ($2,000/month) targeting 25-44yo professionals with $1.85 CPC, 4.1% conversion to app downloads. 10 influencer partnerships ($1,000 total) generating 145 trial customers at $6.90 CAC.

Sales cycle: Awareness (social ads) -> Trial ($5 off first order via app) -> Conversion (QR code ordering, 22% conversion rate) -> Retention (Sakura Circle loyalty: 10% points back, 15% referral bonus). 4.1-day sales cycle: 68% close rate for trial customers. Retention target: 65% repeat rate by Month 6 (vs. industry 52%), 2.1x expansion revenue via catering.

Retention tactics: App push notifications (27% open rate) for flash deals; birthday free rolls (18% redemption); $5 survey incentive driving 42% response rate. Target churn: 5.8% monthly (vs. industry 7.2%), LTV:CAC 6.76:1 exceeding 3:1 benchmark.

Channel	Monthly Budget	Expected CAC	Expected Leads/Month	Conversion Rate	Expected Customers/Month	ROI
Google Ads	$1,800	$45.00	40	22%	9	320%
Meta/Instagram	$1,200	$30.00	40	22%	9	480%
Influencers	$1,000	$6.90	145	15%	22	1,200%
Email Marketing	$0	$0	200	8%	16	N/A
Total	$4,000	$58.60	325	17.2%	56	720%

Month	Google Ads	Social Media	Content/SEO	Events	Other	Total	Expected Leads	Expected Customers
1	1,800	1,200	500	0	0	3,500	280	48
2	1,800	1,200	500	0	0	3,500	280	48
3	1,800	1,200	500	500	0	4,000	325	56
4	1,800	1,200	500	500	0	4,000	325	56
5	1,800	1,200	500	500	0	4,000	325	56
6	1,800	1,200	500	500	0	4,000	325	56
7	1,800	1,200	500	500	0	4,000	325	56
8	1,800	1,200	500	500	0	4,000	325	56
9	1,800	1,200	500	500	0	4,000	325	56
10	1,800	1,200	500	500	0	4,000	325	56
11	1,800	1,200	500	500	0	4,000	325	56
12	1,800	1,200	500	500	0	4,000	325	56

SECTION 7: OPERATIONS

Daily workflow: 6:00 AM fish delivery/inspection (Gulf Wild), 7:00 AM produce delivery (Johnson's Farm), 8:00 AM rice cooking, 9:00 AM prep completion. Counter service: order via kiosk/QR code -> assembly (90 sec) -> payment. Delivery: coordinated via Toast POS -> packaged in compostable PLA containers -> dispatched via DoorDash (30% fee). Peak capacity: 120 lunch orders/hour (3 stations x 40/hr), 100 dinner orders/hour.

Inventory managed via MarketMan: real-time seafood tracking with 7-day min/max levels. Staff trained via ServSafe-certified protocols; HACCP logs audited weekly. Composting via Austin Resource Recovery ($400/month fee). Backup suppliers: Trident Seafoods (seafood), Sysco (produce).

Vendor/Supplier	Service	Monthly Cost	Contract Terms	Backup Option
Gulf Wild	Seafood	8,000	12-mo, 30-day cancel	Trident Seafoods
Johnson's Organic Farm	Produce	3,200	Weekly purchase order	Sysco Austin
Eco-Products	Packaging	900	Net 30 terms	World Centric
Toast POS	Software	299	Month-to-month	Square
MarketMan	Inventory	150	Annual $1,800	Lightspeed

Tool	Purpose	Monthly Cost	Users	Alternatives Considered
Toast POS	Ordering, payments	299	12	Square ($249 + 2.6% fee)
MarketMan	Inventory tracking	150	3	Lightspeed ($199)
Klaviyo	Email marketing	75	2	Mailchimp ($100)
QuickBooks Online	Accounting	50	2	Xero ($30)
Austin Resource Recovery	Composting	400	1	Republic Services ($450)

SECTION 8: MANAGEMENT TEAM

Organizational structure: Flat hierarchy with CEO/COO direct oversight. Salaries: GM $65,000, Head Chef $55,000, Line Cooks $18/hr, Counter Staff $16/hr. Compensation philosophy: 80% base + 20% performance bonuses tied to food cost (target 40%) and customer satisfaction (target 4.5/5).

Advisory board: Lisa Chen (ex-CFO, True Food Kitchen; 0.5% equity); David Kim (Seafood Watch Director; pro bono). Compensation: $1,000/month stipend + equity for advisors.

Month	Role	Salary	Priority	Source	Onboarding Time
1	Head Chef	55,000	Critical	Industry network	2 weeks
1	Sushi Line Cook (x2)	38,000	Critical	Culinary schools	1 week
2	Counter Staff (x3)	30,720	High	Indeed	3 days
3	Dishwashers (x2)	26,880	Medium	Staffing agency	2 days
4	Delivery Coordinator	32,000	Medium	Internal promotion	1 week

SECTION 9: FINANCIAL PLAN

Key assumptions: Month 1: 100 customers/day (55% counter, 40% delivery, 5% catering), $16.50 avg ticket. Growth: +8 customers/day monthly to 196 by Month 12. COGS: 40% fixed (45% seafood, 18% produce, 20% labor, 10% packaging, 7% other). Monthly churn: 5.8%. CAC payback: 3.8 months. SBA loan: $200,000 at 7.5% over 10 years ($2,311/month payment).

Revenue drivers: 1) Counter service growth from 55% to 65% of mix by Year 2; 2) Catering expansion to 10 corporate clients by Month 9; 3) Dynamic delivery pricing capturing 10% premium. Growth model: 180 customers/day Year 1 -> 240 Year 2 (33% increase) via 65% repeat rate and 5.2 new customers/day from marketing.

Cost structure: Fixed costs 62% of OpEx ($307,500/year: rent $54k, payroll $85k, software $7.2k, insurance $12k, loan $27.7k, utilities $14.4k, marketing $48k). Variable costs 38% ($187,500: COGS $428.4k, delivery fees $36k). Fixed costs scale 5% annually; variable costs scale linearly with revenue.

Funding needs: $450,000 for $424,000 startup costs + $26,000 buffer. Provides 7.2 months runway post-launch. Milestones funded: $1.07M Year 1 revenue, 13.8% net margin, 10-month profitability. Break-even at 86 meals/day achieved Month 6.

Category	Ite	Cost	Notes
Legal/Formation	LLC filing	500	Texas SOS fee
Licenses/Permits	TABC, DSHS	7,500	City of Austin fees
Equipment	Sushi counters	25,000	3 stations @ $8,333
Equipment	Refrigeration	30,000	2 fridges, 1 freezer
Equipment	POS system	15,000	Toast hardware

Equipment		Rice cookers	5,000	2 Zojirushi @ $2,500
Leasehold Improvements		Kitchen buildout	90,000	Exhaust hood, plumbing
Leasehold Improvements		Dining area	30,000	Seating for 60
Initial Inventory		Seafood/produce	20,000	2-week supply
Initial Inventory		Packaging	5,000	10,000 units
Marketing Launch		Influencer fees	10,000	10 influence @ $1,000
Marketing Launch		Launch campaign	10,000	Print/digi ads
Professional Fees		Legal	7,500	SBA loan docs
Professional Fees		Accounting	5,000	Setup
Contingency (10%)		Overruns	29,000	10% of subtotal
Total			424,000	

Category	T	Monthly Cost	Annual Cost	Notes

Rent	Fixed	4,500	54,000	$2.05/sq ft
Salaries/Payroll	Fixed	7,083	85,000	1 GM, 8 staff
Benefits	Fixed	1,417	17,000	20% of payroll
Insurance	Fixed	1,000	12,000	GL, Workers' Comp
Software	Fixed	574	6,888	Toast, MarketMa etc
Utilities	Fixed	1,200	14,400	Electric, gas, water
Marketing	Fixed	4,000	48,000	Digital ads
Loan Payments	Fixed	2,311	27,732	SBA 7(a) loan
Seafood	Variable	8,000	96,000	Gulf Wild
Produce	Variable	3,200	38,400	Johnson' Farm
Packaging	Variable	900	10,800	Eco-Prod
Delivery Fees	Variable	3,000	36,000	30% of delivery revenue
Fixed Total		21,085	253,020	
Variable Total		15,100	181,200	
Combined Total		36,185	434,220	

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Year 1
Revenue	42,900	46,530	50,160	53,790	57,420	61,050	64,680	68,310	71,940	75,570	79,200	82,830	704,700
COGS	17,160	18,612	20,064	21,516	22,968	24,420	25,872	27,324	28,776	30,228	31,680	33,132	281,880
Gross Profit	25,740	27,918	30,096	32,274	34,452	36,630	38,808	40,986	43,164	45,342	47,520	49,698	422,820
Marketing	3,500	3,500	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	46,000
Salaries	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	85,000
Rent	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
Software	574	574	574	574	574	574	574	574	574	574	574	574	6,888
Insurance	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Loan Payments	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	27,732
Other OpEx	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	86,604
Total OpEx	25,185	25,185	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	307,224
EBITDA	555	2,733	4,411	6,589	8,767	10,945	13,123	15,301	17,479	19,657	21,835	24,013	115,596
Depreciation	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	47,500
EBIT	-3,403	-1,225	453	2,631	4,809	6,987	9,165	11,343	13,521	15,699	17,877	20,055	68,096
Interest	1,250	1,230	1,209	1,188	1,167	1,145	1,123	1,101	1,079	1,056	1,033	1,010	13,731
Taxes (25%)	0	0	0	361	909	1,461	2,010	2,560	3,110	3,660	4,210	4,760	22,091
Net Income	-4,653	-2,455	-756	1,082	2,733	4,381	5,932	7,624	9,332	11,025	12,634	14,285	32,274

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12
Beginning Cash	450,000	416,735	384,529	351,934	324,463	303,545	289,571	279,811	273,352	269,195	266,939	266,100
Cash In	42,900	46,530	50,160	53,790	57,420	61,050	64,680	68,310	71,940	75,570	79,200	82,830
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash In	42,900	46,530	50,160	53,790	57,420	61,050	64,680	68,310	71,940	75,570	79,200	82,830
Cash Out	76,512	76,281	82,799	79,261	78,339	77,417	77,417	77,417	77,417	77,417	77,417	77,417

COGS Payments	17,160	18,612	20,064	21,516	22,968	24,420	25,872	27,324	28,776	30,228	31,680	33,132
OpEx Payments	25,185	25,185	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685
CapEx	34,167	32,484	37,050	32,060	29,686	27,312	25,860	24,408	22,956	21,504	20,052	18,600
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash Out	76,512	76,281	82,799	79,261	78,339	77,417	77,417	77,417	77,417	77,417	77,417	77,417
Net Cash Flow	-33,612	-29,751	-32,639	-25,471	-20,919	-16,367	-12,737	-9,107	-5,477	-1,847	1,783	5,413
Ending Cash	416,735	384,529	351,934	324,463	303,545	289,571	279,811	273,352	269,195	266,939	266,100	271,513

Metric	Y1	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4	Y3 Total
Revenue	1,071,000	315,000	330,000	345,000	360,000	400,000	420,000	440,000	460,000	1,928,625
COGS	428,400	126,000	132,000	138,000	144,000	160,000	168,000	176,000	184,000	771,450
Gross Profit	642,600	189,000	198,000	207,000	216,000	240,000	252,000	264,000	276,000	1,157,175
OpEx	495,000	140,000	142,000	144,000	146,000	180,000	185,000	190,000	195,000	900,000
EBITDA	147,600	49,000	56,000	63,000	70,000	60,000	67,000	74,000	81,000	257,175
Net Income	147,600	35,000	40,000	45,000	50,000	42,000	47,000	52,000	57,000	257,175
Ending Cash	271,513	300,000	330,000	360,000	390,000	420,000	450,000	480,000	510,000	510,000

Metric	Value	Calculation
Monthly Fixed Costs	25,833	OpEx minus variable COGS ($495,000 - $181,200)/12
Variable Cost per Unit	6.60	COGS per meal
Price per Unit	16.50	Avg ticket
Contribution Margin per Unit	9.90	$16.50 - $6.60

Contribution Margin %	60%	$9.90 / $16.50
Break-Even Units per Month	2,610	$25,833 / $9.90
Break-Even Revenue per Month	43,065	2,610 x $16.50
Expected Break-Even Month	6	Month 6 revenue $61,050 > $43,065
Safety Margin	29.5%	($61,050 - $43,065) / $61,050

Metric	Y1	Y2	Y3	Industry Benchmark
Gross Margin %	60.0%	60.0%	60.0%	55-65% (fine dining)
Operating Margin %	13.8%	14.3%	13.3%	10-15% (restaurants)
Net Profit Margin %	13.8%	14.3%	13.3%	8-12% (restaurants)
Current Ratio	1.25	1.30	1.35	1.2+ (healthy)
Quick Ratio	0.95	1.00	1.05	1.0+ (ideal)
CAC Payback Period	3.8	3.5	3.2	6-18 months
LTV:CAC Ratio	6.76:1	7.1:1	7.5:1	3:1+ (strong)
Monthly Burn Rate (Y1)	29,751	-	-	-
Runway (months)	7.2	-	-	-

SECTION 10: RISK ANALYSIS

Top risks: 1) Seafood price volatility (probability 4/5, impact $48k revenue loss at +12% YoY); 2) New Bento Sushi location 0.5 miles away (probability 3/5, impact 15% customer loss); 3) Food safety incident (probability 2/5, impact $100k revenue loss + 30% churn); 4) Economic downturn (probability 3/5, impact 15% spend cut).

Mitigation: 1) Gulf Wild contract locks prices for 6 months; menu flexibility to rotate seasonal fish (e.g., switch from yellowfin to local snapper); 2) Loyalty program targets 65% repeat rate (vs. Bento Sushi's 52%); 3) Weekly HACCP audits + $2M GL insurance; 4) 6-month operating reserve ($180k) covers 50% revenue drop for 3 months.

Risk	Probability	Impact	Risk Score	Mitigation Strategy	Contingency Plan	Owner
Seafood price volatility	4	4	16	Gulf Wild 6-mo price lock; menu rotation	Introduce $12 value roll (35% margin)	Tanaka
New competitor location	3	3	9	Sakura Circle loyalty program	Free delivery for 30 days	Reed
Food safety incident	2	5	10	Weekly HACCP audits; ServSafe training	PR crisis protocol; social media response team	Mendez
Economic downturn	3	4	12	6-mo operating reserve ($180k)	Reduce hours; furlough 2 staff	Reed
Supply chain disruption	3	3	9	Dual sourcing (Trident Seafoods backup)	Temporarily use Sysco produce	Tanaka
Low foot traffic	4	3	12	Geo-targeted ads; UT Austin partnership	Double catering efforts	Patel
Staff turnover	3	2	6	20% performance bonuses	Temp staffing agency contract	Reed
TABC license delay	2	3	6	Expedited application ($500 fee)	Non-alcoholic focus launch	Tanaka

SECTION 11: IMPLEMENTATION TIMELINE

Critical path: Lease execution (Apr 10) -> Buildout (May 1-30) -> Health inspection (Jun 15) -> Staff training (Jun 1-24). Dependencies: TABC approval required before POS system activation; Gulf Wild contract must be signed before inventory purchase. Key Year 1 priority: Achieve 180 customers/day by Month 9 via 65% repeat rate and 5.2 new customers/day from marketing.

Month	Milestone	Deliverables	Resources Needed	Success Metric	Owner
1	Buildout Completion	Inspected kitchen, ADA dining area	$120k leasehold budget	Pass health inspection	Reed
2	Staff Hiring	12 trained employees	$20k recruitment budget	100% positions filled	Reed
3	Supplier Contracts	Gulf Wild, Johnson's Farm agreements	$5k legal review	2 signed contracts	Tanaka
4	POS Integration	Toast system live with app	$15k hardware	Zero order errors	Patel
5	Soft Launch	100 customers/day	$10k influencer budget	4.2/5 avg rating	Patel
6	Break-Even	86 meals/day achieved	Marketing optimization	$43,065 monthly revenue	Reed
7	Loyalty Program Launch	1,000 app downloads	$5k development	25% redemption rate	Patel
8	UT Austin Partnership	Meal plan integration	2 staff meetings/week	500 student customers	Tanaka
9	180 Customers/Day	Daily sales target hit	Staffing adjustments	180 avg daily customers	Reed
10	Profitability	Positive net income	Cost controls	$10k net profit	Reed
11	Catering Expansion	10 corporate clients	$2k sales materials	$5k monthly catering revenue	Patel
12	Year 1 Review	$1.07M revenue achieved	Financial audit	13.8% net margin	Reed

SECTION 12: APPENDIX

Supporting documents: Full SBA loan package, Gulf Wild/Johnson's Farm contracts, Austin Health Department permits, detailed market research (IBISWorld/Nielsen reports), 36-month cash flow model. All assumptions documented with source citations and sensitivity analysis (e.g., +/-10% customer volume impact on EBITDA).