Taco restaurant Business Plan: A Proven Sample for US Entrepreneurs

Spicy Llama Taco Co. is a Texas LLC founded March 15, 2024, operating a 2,200 sq ft fast-casual taco concept in Austin. Co-founders Diego Mendoza (James Beard nominee, ex-Fonda San Miguel chef) and Sarah Thompson (ex-Torchy's Tacos operations lead) target $1.8M Year 1 revenue at 65% gross margin through chef-driven tacos priced $4.75-$5.50 with $14.25 average ticket.

1. EXECUTIVE SUMMARY

Austin taco consumers spend $210M annually (Austin Food Survey 2023), but 68% report dissatisfaction with limited local sourcing (Technomic). Spicy Llama solves this with 80% hyper-local ingredients and integrated digital ordering, capturing 6% of the serviceable market ($12.6M over 5 years). We charge $5.50 for brisket al pastor tacos (15% premium vs Torchy's) based on $8.20 food cost per labor-hour benchmark (National Restaurant Association).

Revenue streams: 65% dine-in ($14.25 avg ticket), 25% delivery ($16.50 avg ticket), 10% catering ($25/person min). Year 1 gross margin 65% (35% COGS) with 22% EBITDA by Year 3. Break-even at 227 daily transactions (Month 9) with $9.26 contribution margin per ticket. CAC $40 via digital channels, LTV $120 (3:1 ratio).

Seeking $650,000: $150,000 (23%) owner equity, $300,000 (46%) SBA 7(a) loan (10-yr term, 7.5% interest), $200,000 (31%) angel convertible note. Funds buildout ($180,000), equipment ($125,000), and 6 months operating reserve ($130,000). Milestones: Launch by April 2025, $1.8M revenue by Q1 2026, 22% EBITDA by Q4 2027.

2. COMPANY OVERVIEW

Formed as Texas LLC for liability protection and pass-through taxation. Leased 1400 S Congress Ave (Austin) at $8,500/month (5-yr term, 3% annual escalator) for 2,200 sq ft in SoCo district (22,000 daily foot traffic per city data). Ownership: Diego Mendoza 55% (culinary IP contributor), Sarah Thompson 45% (operations expertise).

Key team: Diego Mendoza (15 years Mexican cuisine, grew Fonda San Miguel catering to $450k revenue), Sarah Thompson (scaled Torchy's to 15 locations, $22M revenue), Marcus Lee (managed 8 Chipotle units averaging $2.1M revenue/unit).

Date	Milestone	Status	Next Steps
Mar 2024	LLC formation, EIN	Complete	N/A
May 2024	Lease signed	Complete	N/A
Aug 2024	SBA pre-approval	Complete	Close loan by Jan 2025
Oct 2024	Menu R&D complete	Complete	Supplier contracts
Jan 2025	Buildout start	Pending	Secure permits
Apr 15, 2025	Grand opening	Pending	Hire staff by Mar 1
Jul 2025	1,000 app downloads	Pending	Launch referral program
Jan 2026	Break-even achieved	Pending	Optimize labor schedule

3. MARKET ANALYSIS

TAM: $18.3B US fast-casual Mexican (IBISWorld 2023). SAM: $210M Austin taco market (42% of $500M local Mexican food spend). SOM: $12.6M (6% of SAM by Year 5), calculated as 38% of Austin residents preferring Mexican (1.064M people) x 42% dining out weekly (446,880 weekly diners) x 6% capture rate x $14.25 avg ticket x 52 weeks.

Target: 25-45yo professionals ($65k+ income, 32% of Austin metro). 65% order mobile weekly (NPD Group), 52% pay premium for local sourcing (Technomic). Budget: $12-$18 per meal. Secondary: UT Austin students (52,000 enrollment) spending $8-$12/meal.

Trends: 6.4% CAGR in fast-casual Mexican (2023-2028), 32% growth in plant-based options (2023), 55% mobile ordering adoption (NPD), 68% demand for transparent sourcing (Technomic).

Segment	Size ($)	Growth Rate	Our Share Target	Rationale
Urban Professionals	$134.4M	7.1%	8%	Proximity to SoCo offices, premium pricing
College Students	$31.5M	5.8%	4%	UT Austin partnership discounts
Tourists	$25.2M	9.2%	5%	South Congress foot traffic
Families	$18.9M	4.3%	3%	Weekend kid-friendly menu

Category	Total Addressable	Serviceable Available	Serviceable Obtainable	Methodology
US Market	$18.3B	N/A	N/A	IBISWorld 2023
Austin Metro	$500M	$210M	$12.6M	38% Mexican preference x $500M; 6% capture

4. COMPETITIVE ANALYSIS

Direct competitors: Torchy's (15 Austin locations, ~$32M local revenue), Veracruz All Natural (4 locations, ~$8M revenue), Taco Deli (5 locations, ~$7.5M revenue). Chipotle dominates delivery with $1.2B Austin delivery GMV (DoorDash 2023). Weaknesses: Torchy's uses 20% local ingredients (per supplier audit), Veracruz lacks delivery integration, Taco Deli has 2.8-star app rating.

Competitive advantages: 1) 80% local sourcing (vs 20-40% competitors) reducing COGS 3% via direct farm pricing; 2) Proprietary app with 45-second average order time (vs 90s industry avg); 3) 100% compostable packaging capturing 22% premium from eco-conscious segment (Nielsen); 4) Chef-driven menu with 25% higher check average vs Torchy's.

Competitor	Revenue Est.	Pricing	Key Strength	Key Weakness	Our Differentiation
Torchy's Tacos	$32M	$4.75 taco	Brand recognition	20% local sourcing	80% local, rotating menu
Veracruz All Natural	$8M	$5.00 taco	Authenticity	No delivery app	Integrated delivery system
Taco Deli	$7.5M	$4.50 taco	Community loyalty	2.8-star app	4.7-star app target
Chipotle	$1.2B GMV	$5.25 taco	Delivery scale	Standardized menu	Chef-driven seasonal items
Local Food Trucks	$500k avg	$4.00 taco	Low overhead	Inconsistent branding	Consistent quality control

Strengths	Weaknesses	Opportunities	Threats
Chef James Beard nominee	New brand awareness	Austin population growth 2.8%/yr	Torchy's expansion (3 new units)
80% local sourcing	Higher initial COGS	32% plant-based growth	Beef price volatility (+15% 2023)
Proprietary app	Limited seating (60 seats)	UT Austin partnership	Delivery fee inflation (22% avg)
Experienced ops team	No existing loyalty base	Texas tourism rebound (+18% 2024)	Minimum wage increase to $15/hr

5. PRODUCTS & SERVICES

Core offering: 6 rotating tacos ($4.75-$5.50), 3 sides ($3.50-$4.50), craft beverages ($3.50-$9.00). Menu engineered for 65% gross margin: Brisket al pastor costs $2.85 (Barton Farms beef @ $7.20/lb), sells for $5.50. House-made tortillas cost $0.35 vs $0.60 commercial, saving $2,100/month at 8,400 tacos/week.

Pricing strategy: 10-15% premium over Torchy's based on $8.20 food cost per labor-hour benchmark (National Restaurant Association). Psychological pricing ($5.50 vs $6.00) increases conversion 4.2% (Nielsen data). Combo pricing ($11.99 for 2 tacos + side + drink) lifts average ticket 18%.

Tier	Price	Features	Target Customer	Expected % Revenue	Gross Margin
Single Taco	$4.75-$5.50	1 taco, choice of salsa	Students, budget diners	35%	68%
Combo	$11.99	2 tacos, side, drink	Professionals, families	50%	64%
Catering	$25-$35/person	Custom menu, delivery	Corporates, events	10%	58%
Merchandise	$15-$25	T-shirts, sauces	Brand loyalists	5%	75%

Metric	Value	Calculation/Notes
Price per unit	$14.25	Weighted avg: 65% dine-in, 25% delivery, 10% catering
COGS per unit	$4.99	$14.25 x 35% = $4.99
Gross Profit/unit	$9.26	$14.25 - $4.99
Gross Margin %	65%	$9.26 / $14.25
CAC	$40	$72,000 annual marketing / 1,800 new customers
LTV	$120	2.8 visits/year x $14.25 x 3 years retention

LTV:CAC	3:1	$120 / $40 (industry benchmark 3:1)
Payback Period	4.2 months	$40 CAC / ($9.26 CM x 2.8 visits/mo)

6. MARKETING & SALES

Go-to-market: Digital channels (72% of $72k Year 1 marketing budget) targeting 25-45yo professionals within 5-mile radius. Google Ads CPC $2.40 (Austin food keywords), CTR 3.2%, conversion rate 4.1% yielding 145 leads/month at $58.60 CAC. TikTok influencer campaigns ($1,500/post) reach 50k local users at $3.00 CAC.

Sales cycle: 22-day average from awareness to purchase. Conversion funnel: 1,000 ad impressions (cost $8.00) -> 32 clicks ($0.25 CPC) -> 1.3 orders ($58.60 CAC). Loyalty program increases repeat purchase rate to 42% (vs 28% industry avg) with 500-point threshold ($71.50 spend).

Retention: Spicy Llama Rewards app targets 35% monthly active users. Referral program ($10 credit) yields 22% conversion rate. Taco Lab events increase retention 18% (per Franklin Barbecue data). Target churn rate 5.2%/month (vs 7.1% industry avg).

Channel	Monthly Budget	Expected CAC	Expected Leads/Month	Conversion Rate	Expected Customers/Month	ROI
Google Ads	$5,000	$58.60	85	4.1%	3.5	5.7x
Instagram/FB	$3,000	$32.00	94	5.3%	5.0	8.2x
TikTok	$1,500	$3.00	500	1.2%	6.0	30.7x
UT Austin	$500	$8.50	59	8.5%	5.0	14.1x
Food Festivals	$1,000	$25.00	40	5.0%	2.0	3.7x

Month	Google Ads	Social Media	Content/SEO	Events	Other	Total	Expected Leads	Expected Customers
1	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
2	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
3	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
4	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
5	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
6	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
7	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
8	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
9	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
10	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
11	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38
12	$5,000	$3,000	$1,000	$1,000	$500	$10,500	738	38

7. OPERATIONS

Daily workflow: 10 AM prep (6 staff) -> 11 AM service (12 staff) -> 10 PM close. Kitchen capacity: 120 tacos/hour (2 griddles, 1 fryer). Order fulfillment: 45-second counter avg, 90-second app order (vs 120s industry avg). Delivery: 30% via DoorDash/Uber Eats (22% fee), 70% self-delivery within 5-mile radius (avg $3.20 cost/order).

Key vendors: Barton Farms (beef @ $7.20/lb, 90-day contract), TexGro Collective (produce @ $1.80/lb, weekly), San Marcos Tortilla (backup @ $0.60/tortilla). Tech stack: Square POS ($99/mo + 2.6% fees), MarketMan inventory ($150/mo), Cisco Meraki WiFi ($299/mo).

Vendor/Supplier	Service	Monthly Cost	Contract Terms	Backup Option
Barton Farms	Beef, pork	$8,400	90-day, 5% volume discount	Lone Star Meats
TexGro Collective	Produce	$5,200	Weekly, 3% cash discount	Johnson's Farm
San Marcos Tortilla	Tortilla backup	$1,800	On-demand	In-house production
DoorDash	Delivery	$9,600	Month-to-month	Self-delivery
Lone Star Brewing	Craft beer	$3,500	6-month, $500 marketing co-op	Jester King Brewery

Tool	Purpose	Monthly Cost	Users	Alternatives Considered
Square for Restaurants	POS, payroll	$299	12	Toast ($399/mo)
MarketMan	Inventory mgmt	$150	3	Upserve ($199/mo)
QuickBooks Online	Accounting	$40	2	Xero ($30/mo)
Cisco Meraki	WiFi, security	$299	12	Ubiquiti ($199/mo)
Spicy Llama App	Mobile ordering	$1,200	N/A	MenuDrive ($999/mo)

8. MANAGEMENT TEAM

Organizational structure: 2 founders, 4 managers, 12 hourly staff. Compensation: Managers $48k-$65k base + 5% revenue bonus. Hourly staff $18/hr base + $2/hr health stipend (full-time). Payroll taxes calculated at 15.3% of wages. Advisory board: Maria Chen (ex-Chipotle COO, 0.5% equity), Carlos Mendez (Texas Farm Bureau, $1,500/month retainer).

Month	Role	Salary	Priority	Source	Onboarding Time
Jan 2025	Culinary Director	$75,000	High	Internal	0 days
Jan 2025	CEO	$85,000	High	Internal	0 days
Feb 2025	Operations Manager	$58,000	High	Chipotle referral	30 days
Feb 2025	Marketing Manager	$52,000	High	Franklin Barbecue	30 days
Mar 2025	Sous Chef	$48,000	High	Local culinary school	14 days
Mar 2025	4 Line Cooks	$38,880	High	Craigslist	7 days
Mar 2025	6 FOH Staff	$46,656	High	Indeed	7 days

9. FINANCIAL PLAN

Key assumptions: Month 1: 190 daily transactions (45% capacity), $13.80 avg ticket. Month 12: 420 daily transactions (95% capacity), $14.25 avg ticket. COGS 35% constant. Monthly churn 5.2%. CAC $40 declining to $32 by Year 3. Payroll 30% of revenue. Rent escalates 3% annually.

Revenue model: 65% dine-in ($13.80-$14.25 ticket), 25% delivery ($15.50-$16.50 ticket), 10% catering ($25-$35/person). Growth drivers: App adoption (target 35% of orders by Month 6), catering contracts (2/month by Month 4), menu engineering (5% price increase Year 2).

Cost structure: Fixed costs 56% of OpEx ($514,080 Year 1: rent, salaries, loan payments). Variable costs 44% ($403,920: COGS, delivery fees, supplies). Fixed costs decline to 45% by Year 3 through revenue scaling.

Funding: $650,000 provides 18 months runway. $180,000 buildout (permitting, construction), $125,000 equipment (griddles, fryer), $130,000 working capital (covers negative cash flow Months 1-8). Milestones funded: Launch (Month 3), break-even (Month 9), 1,000 app users (Month 6).

Category	Item	Cost	Notes
Legal/Formation	Texas LLC filing	$300	State fee
Licenses/Permits	Food establishment permit	$1,200	Texas DSHS
Licenses/Permits	ABC alcohol license	$12,000	Transfer fee
Equipment	2 commercial griddles	$28,000	Vulcan 36"
Equipment	Fryer	$8,500	10-gallon
Equipment	Refrigeration units	$22,000	3 units
Technology	Square POS system	$4,500	12 terminals

Technology	App development	$25,000	iOS/And
Initial Inventory	Week 1 food stock	$28,000	5-day supply
Initial Inventory	Packaging	$7,000	Compos materials
Marketing	Branding	$15,000	Logo, menu design
Marketing	Pre-launch campaign	$35,000	Social, influence
Working Capital	6 months OpEx reserve	$130,000	Months 1-6
Insurance	Annual premium	$24,000	Liability, property
Professional Fees	Legal	$15,000	Contract review
Professional Fees	Accounting	$10,000	Setup, projectio
Contingency	10% buffer	$65,000	Unplann costs
Total		$650,000	

Category	Ty	Monthly Cost	Annual Cost	Notes

Rent		Fixed	$8,500	$102,000	Escalates 3%/yr
Salaries		Fixed	$45,000	$540,000	12 FTEs @ avg $3,750
Benefits		Fixed	$6,885	$82,620	15.3% of payroll
Insurance		Fixed	$2,000	$24,000	Liability, property
Software		Fixed	$2,088	$25,056	Square, MarketMa etc
Utilities		Fixed	$3,000	$36,000	Electric, gas, water
Marketing		Fixed	$6,000	$72,000	Per budget table
Professional Services		Fixed	$1,000	$12,000	Accountin legal
COGS		Variable	$52,500	$630,000	35% of $1.8M revenue
Delivery Fees		Variable	$4,000	$48,000	22% of delivery revenue
Supplies		Variable	$2,500	$30,000	Packagin cleaning
Loan Payment		Fixed	$3,594	$43,128	SBA 7(a) 10-yr @ 7.5%
Fixed Total			**$77,067**	**$924,804**	

Variable Total		**$59,000**	**$708,000**	
Combined Total		**$136,067**	**$1,632,804**	

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1 Total
Revenue	$85,000	$92,000	$105,000	$118,000	$132,000	$145,000	$152,000	$158,000	$162,000	$165,000	$168,000	$169,000	$1,601,000
COGS	$29,750	$32,200	$36,750	$41,300	$46,200	$50,750	$53,200	$55,300	$56,700	$57,750	$58,800	$59,150	$560,350
Gross Profit	$55,250	$59,800	$68,250	$76,700	$85,800	$94,250	$98,800	$102,700	$105,300	$107,250	$109,200	$109,850	$1,040,650
Marketing	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$126,000
Salaries	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$540,000
Rent	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$8,500	$102,000
Software	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$2,088	$25,056
Insurance	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$24,000
Other OpEx	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$29,067	$348,804
Total OpEx	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$97,155	$1,165,860
EBITDA	-$41,905	-$37,355	-$28,905	-$20,455	-$11,355	-$2,905	$1,645	$5,545	$8,145	$10,095	$12,045	$12,695	-$125,210
Depreciation	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	$78,000
EBIT	-$48,405	-$43,855	-$35,405	-$26,955	-$17,855	-$9,405	-$4,855	-$955	$1,645	$3,595	$5,545	$6,195	-$203,210
Interest	$1,875	$1,850	$1,825	$1,800	$1,775	$1,750	$1,725	$1,700	$1,675	$1,650	$1,625	$1,600	$20,775
Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Income	-$50,280	-$45,705	-$37,230	-$28,755	-$19,630	-$11,155	-$6,580	-$2,655	$1,645	$3,595	$5,545	$6,195	-$223,985

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12
Beginning Cash	$130,000	$79,720	$34,015	-$3,215	-$31,970	-$51,600	-$62,755	-$69,335	-$71,990	-$70,345	-$66,750	-$61,205
Cash In	$85,000	$92,000	$105,000	$118,000	$132,000	$145,000	$152,000	$158,000	$162,000	$165,000	$168,000	$169,000
Total Cash In	$85,000	$92,000	$105,000	$118,000	$132,000	$145,000	$152,000	$158,000	$162,000	$165,000	$168,000	$169,000
Cash Out	$135,280	$137,705	$108,215	$114,785	$112,370	$106,155	$95,435	$90,655	$81,655	$81,405	$81,255	$82,805

Total Cash Out	$135,280	$137,705	$108,215	$114,785	$112,370	$106,155	$95,435	$90,655	$81,655	$81,405	$81,255	$82,805
Net Cash Flow	-$50,280	-$45,705	-$3,215	$3,215	$19,630	$38,845	$56,565	$67,345	$80,345	$83,595	$86,745	$86,195
Ending Cash	$79,720	$34,015	-$3,215	$0	$19,630	$58,475	$115,040	$182,385	$262,730	$346,325	$433,070	$519,265

Metric	Y1	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4	Y3 Total
Revenue	$1,601,000	$480,000	$510,000	$540,000	$570,000	$610,000	$640,000	$670,000	$700,000	$2,620,00
COGS	$560,350	$168,000	$178,500	$189,000	$199,500	$213,500	$224,000	$234,500	$245,000	$917,000
Gross Profit	$1,040,650	$312,000	$331,500	$351,000	$370,500	$396,500	$416,000	$435,500	$455,000	$1,703,00
OpEx	$1,165,860	$288,000	$297,000	$306,000	$315,000	$327,000	$336,000	$345,000	$354,000	$1,362,00
EBITDA	-$125,210	$24,000	$34,500	$45,000	$55,500	$69,500	$80,000	$90,500	$101,000	$341,000
Net Income	-$223,985	-$8,000	$9,500	$20,000	$30,500	$44,500	$55,000	$65,500	$76,000	$233,000
Ending Cash	$519,265	$450,000	$500,000	$570,000	$650,000	$740,000	$840,000	$950,000	$1,070,000	

Metric	Value	Calculation
Monthly Fixed Costs	$77,067	From OpEx table
Variable Cost per Unit	$5.00	$14.25 ticket x 35% COGS = $4.99
Price per Unit	$14.25	Weighted average ticket
Contribution Margin/unit	$9.26	$14.25 - $5.00
Contribution Margin %	65%	$9.26 / $14.25
Break-Even Units/mo	8,322	$77,067 / $9.26
Break-Even Revenue/mo	$118,600	8,322 units x $14.25

Expected Break-Even Month	Month 9	Per P&L projection
Safety Margin	14.5%	($162,000 - $118,600) / $162,000

Metric	Y1	Y2	Y3	Industry Benchmark
Gross Margin %	65%	65%	65%	60-68%
Operating Margin %	-14%	2.5%	13%	10-15%
Net Profit Margin %	-14%	0.4%	8.9%	5-10%
Current Ratio	1.2	1.8	2.5	1.5+
Quick Ratio	0.9	1.5	2.1	1.0+
CAC Payback	10.2 mo	4.8 mo	3.1 mo	6-18 mo
LTV:CAC Ratio	3:1	4:1	5:1	3:1
Monthly Burn Rate	$18,665	$0	N/A	N/A
Runway	18 mo	36 mo	48 mo	12+ mo

10. RISK ANALYSIS

Top risks: 1) Beef price volatility (probability 4/5, impact 5/5) - 15% price increase in 2023 reduced margins 2.1% at Torchy's. 2) Labor turnover (probability 5/5, impact 4/5) - Austin restaurant turnover 85% (BLS), costing $3,200 per hire. 3) Delivery fee inflation (probability 4/5, impact 3/5) - DoorDash fees rose 22% in 2023.

Mitigation: Beef contracts lock prices for 90 days with Barton Farms. $18/hr base wage + $2/hr health stipend reduces turnover to 52% (per Chipotle data). Self-delivery for 70% of orders caps fee exposure at $3.20/order vs $3.63 industry avg.

Risk	Probability	Impact	Risk Score	Mitigation Strategy	Contingency Plan	Owner
Beef price volatility	4	5	20	90-day contracts with 3 suppliers	Menu engineering (increase jackfruit)	Mendoza
High labor turnover	5	4	20	$18/hr + health stipend	Cross-train 100% of staff	Lee
Delivery fee inflation	4	3	12	70% self-delivery by Month 6	Negotiate fee caps with DoorDash	Thompson
Torchy's expansion	3	4	12	Local sourcing differentiation	Accelerate catering program	Thompson
Health code violation	2	5	10	ServSafe manager, monthly audits	Real-time temp monitoring	Ruiz
Minimum wage increase	5	3	15	Pricing 5% annual increase cap	Optimize labor scheduling	Lee
Produce shortage	3	4	12	2-week inventory buffer	Activate 2 backup farms	Mendoza
Negative reviews	4	2	8	Real-time social monitoring	Free meal recovery protocol	Ruiz

11. IMPLEMENTATION TIMELINE

Critical path: Permitting (60 days), buildout (90 days), staff training (30 days). Dependencies: SBA loan close before construction, supplier contracts before inventory purchase. Key priority: Achieve 35% app adoption by Month 6 to reduce labor costs $1,200/month.

Month	Milestone	Deliverables	Resources Needed	Success Metric	Owner
Jan 2025	Finalize buildout	Permits, construction	$180k capital	Inspection passed	Thompson
Feb 2025	Equipment install	All kitchen systems	$125k capital	Test run completed	Mendoza
Mar 2025	Staff hiring	12 trained staff	$20k payroll	100% trained	Lee
Apr 2025	Grand opening	Full operations	$10k marketing	300 transactions day 1	All
May 2025	App launch	iOS/Android live	$25k dev cost	200 downloads	Ruiz
Jun 2025	Catering program	2 corporate contracts	1 staff hour/day	$5k revenue	Lee
Jul 2025	Supplier optimization	3 farm contracts	2 staff hours/week	COGS 34.5%	Mendoza
Aug 2025	Loyalty program	500 members	$1k marketing	25% repeat rate	Ruiz
Sep 2025	Break-even	Positive EBITDA	N/A	$1,620 revenue/day	Thompson
Oct 2025	Menu refresh	2 new seasonal items	R&D budget	15% sales mix	Mendoza
Nov 2025	Staff retention	Turnover <55%	$2k bonus pool	45% retention rate	Lee
Dec 2025	Year-end review	Y1 financials	Accountant	$1.6M revenue	Thompson

12. APPENDIX

Supporting documents: SBA pre-approval letter, lease agreement, supplier LOIs, detailed market research (IBISWorld, Nielsen), 36-month financial model with sensitivity analysis. All assumptions documented per National Restaurant Association benchmarks and Austin-specific data sources.