

Waffle shop Business Plan: A Proven Sample for US Entrepreneurs

Crisp & Golden Waffles LLC (LLC, founded March 2024) operates a 1,200-sq-ft waffle shop in Portland, OR's Alberta Arts District. Founder Jordan Taylor (ex-General Manager at \$1.2M revenue Salt & Straw Café) and CFO Morgan Lee (ex-New Seasons Market Finance Manager) target \$662,400 Year 1 revenue at \$11.50 average ticket, 68% gross margin.

SECTION 1: EXECUTIVE SUMMARY

Portland's gourmet breakfast market loses \$2.1M annually due to slow service (Multnomah County dining surveys: 42% of customers abandon orders after 5-minute wait). Crisp & Golden solves this with dual industrial waffle irons achieving 3-minute service cycles, premium local ingredients, and app-based pre-ordering. We serve urban professionals (25-45 age, \$78k median HH income) at \$8-\$14 waffle prices, capturing 1.2% of Portland's \$1.3M gourmet waffle SAM.

Revenue mix: 60% in-store (\$397,440 Year 1), 20% online pickup (\$132,480), 20% delivery (\$132,480). Gross margin 68% via 32% COGS (vs. industry average 35%) through \$400/month flour sourcing from Camas Country Mill (17% below Portland wholesale average). Break-even at 3,693 customers/month achieved Month 8 (March 2025), profitability at \$105,500 net income Year 1.

Seeking \$250,000: \$150,000 (60%) owner equity, \$100,000 (40%) SBA 7(a) loan (6.5%, 10-year term). Funds deploy to \$85,000 buildout (25% below Portland restaurant avg), \$68,000 equipment, \$40,000 working capital. Enables 10-month path to profitability, 35% repeat rate by Month 12, and \$1.125M Year 3 revenue at 22% net margin.

SECTION 2: COMPANY OVERVIEW

Oregon LLC taxed as S-Corporation (saves \$18,200 annual payroll tax vs. partnership). Leased Alberta Arts District location (2238 NE Alberta St) at \$3,500/month (12% below NW Portland retail avg), 1,200 sq ft with 30-seat capacity. 92% occupancy rate in building (CBRE Q1 2024 data). Founded March 15, 2024; 60% Jordan Taylor, 40% Morgan Lee.

Taylor: 10-year restaurant ops veteran; grew Salt & Straw Café revenue 37% in 2 years to \$1.2M with 18% net margin.
Lee: Oregon CPA; reduced New Seasons Market food waste 22% through inventory systems, saving \$87,000 annually.

Date	Milestone	Status	Next Steps
Mar 15, 2024	LLC formation	Complete	N/A
Apr 30, 2024	Lease execution	Complete	N/A
Jun 1, 2024	Buildout completion	Complete	N/A
Jul 15, 2024	Grand opening	Complete	Hit 3,000 monthly customers by Aug
Oct 1, 2024	Launch mobile app	Complete	Achieve 15% app adoption rate
Mar 1, 2025	Break-even	Target	Optimize labor scheduling to 22% payroll/sales
Q3 2026	Eugene location opening	Target	Secure \$350,000 expansion capital by Q1 2026

SECTION 3: MARKET ANALYSIS

TAM: \$72B (US breakfast industry, IBISWorld 2024). SAM: \$1.8B (Pacific Northwest gourmet fast-casual breakfast, Statista). SOM: \$1.3M (Portland metro gourmet waffle segment). Methodology: 0.0018% of TAM (gourmet waffle niche share) x 72% Pacific NW regional concentration = SAM. SOM = SAM x 0.72% (Portland market penetration based on comparable concepts).

Primary customers: 25-45yo urban professionals within 2 miles (68% of target), \$78k median HH income. 54% pay premium for local ingredients (NRA 2023). Average breakfast spend: \$12.75 (Portland Metro Chamber). 63% discover via Instagram (Sprout Social 2024 food industry report).

Key trends: 1) Fast-casual breakfast growing at 6.2% CAGR (vs. 3.1% full-service); 2) 78% of consumers prioritize speed (Technomic); 3) Sustainable packaging adoption up 33% YoY (Foodable); 4) Mobile ordering drives 27% higher ticket (Toast POS data).

Segment	Size (\$)	Growth Rate	Our Share Target	Rationale
Local Professionals	\$624,000	8.1%	1.8%	Proximity to 12,000+ employees within 1 mile
College Students	\$312,000	5.3%	2.1%	PSU partnership (28,000 students)
Tourists	\$208,000	12.0%	0.9%	Alberta Arts Walk draws 15,000/mo visitors
Families	\$156,000	4.7%	1.5%	Weekend brunch focus

Category	Total Addressable	Serviceable Available	Serviceable Obtainable	Methodology
US Breakfast	\$72,000,000,000	N/A	N/A	IBISWorld 2024
Pacific NW Gourmet	N/A	\$1,800,000,000	N/A	72B x 2.5% regional share (Bureau of Econ Analysis)
Portland Waffles	N/A	N/A	\$1,300,000	1.8B x 0.072% (local market penetration)

SECTION 4: COMPETITIVE ANALYSIS

Direct competitors: Waffle Window (\$950k est. revenue, 4.3 Google rating), Buttermilk & Bean (expanding to Portland 2025, \$4.2M VC funding), Waffle Cart (\$320k revenue). Indirect: Starbucks (\$4.1B Portland metro revenue), Voodoo Doughnut (\$2.8M location revenue). 68% of competitors use single waffle irons (avg. 5-minute service time vs. our 3 minutes).

Competitive advantages: 1) 32% COGS (vs. 35% industry avg) via direct farm sourcing; 2) 3-minute service cycle (vs. 6.2-min competitor avg per Mystery Shopper Inc. audit); 3) 4.8 projected Google rating (vs. 4.3 avg) from compostable packaging and artist partnerships; 4) 35% repeat rate target (vs. 22% industry avg) via "Golden Club" loyalty app.

Competitor	Revenue Est.	Pricing	Key Strength	Key Weakness	Our Differentiation
Waffle Window	\$950,000	\$12 avg	Social media presence	Limited seating (12 seats)	30-seat capacity + app pre-order
Buttermilk & Bean	\$4.2M	\$13.50 avg	Brand recognition	High delivery fees (25%+)	20% delivery revenue share vs 30%
Waffle Cart	\$320,000	\$10 avg	Low overhead	No indoor seating	ADA-compliant facility
Starbucks	\$4.1B (metro)	\$8 avg	Ubiquity	Generic breakfast items	Gourmet waffle specialization
Voodoo Doughnut	\$2.8M (location)	\$5 avg	Brand cult status	Limited breakfast hours	7AM-3PM daily service

Strengths	Weaknesses	Opportunities	Threats
68% gross margin	High startup costs (\$250k)	Eugene expansion (Q3 2026)	Egg price volatility (30% industry fluctuation)
3-min service cycle	Dependent on foot traffic	Corporate catering (Year 2)	Buttermilk & Bean entry (2025)
4.8 Google rating target	Limited menu depth	Retail syrup sales (\$25k/mo potential)	Minimum wage increase to \$16.50 (2025)
Zero-waste initiative	No drive-thru (Year 1)	Seasonal menu testing	Health code violations (12% industry rate)

SECTION 5: PRODUCTS & SERVICES

Core offering: 5 signature waffles (\$8-\$14) with house-made toppings, dual industrial irons enabling 3-minute service. Marionberry Lavender waffle uses 1.2oz local berries (\$0.87 cost) vs. competitors' frozen (\$0.62). Beverages: Stumptown Coffee (\$3-\$5, \$1.20 COGS). Seasonal rotations (e.g., Pumpkin Spice waffle) tested monthly with 50-customer focus groups.

Premium pricing: \$12 Pacific Northwest waffle (15% above Waffle Window's \$10.50 comparable). Psychological pricing: \$8.50 Classic (vs. \$8.99) increases conversion 4.2% (Nielsen pricing study). Bundle pricing: \$14 Brunch Box (\$8.50 waffle + \$4 coffee + \$1.50 fruit) lifts average ticket 12%.

Tier	Price	Features	Target Customer	Expected % Revenue	Gross Margin
Signature Waffles	\$8-\$14	House toppings, 3-min service	All	78%	72%
Beverages	\$3-\$6	Local coffee, house-made syrups	All	17%	85%
Add-ons	\$1-\$3	Specialty syrups, extra toppings	Repeat customers	5%	92%

Metric	Value	Calculation/Notes
Price per unit	\$11.50	Weighted avg of 4,800 monthly customers
COGS per unit	\$3.68	\$17,664 COGS / 4,800 units
Gross Profit per unit	\$7.82	\$11.50 - \$3.68
Gross Margin %	68%	\$7.82 / \$11.50
CAC	\$8.20	\$1,500 marketing / 183 new customers (8.2% conversion)
LTV	\$126.50	(\$11.50 x 35% repeat rate x 12 months) / 32% churn

LTV:CAC	15.4x	\$126.50 / \$8.20 (vs. 3x industry benchmark)
Payback Period	0.7 months	\$8.20 CAC / (\$7.82 GP x 8.2% conversion)

SECTION 6: MARKETING & SALES

Go-to-market: Hyper-local Instagram/TikTok targeting 25-45yo within 2 miles (68% of target). \$1,500/month Google Ads budget at \$2.40 CPC, 3.2% CTR, 4.1% conversion yielding 183 new customers/month. Alberta Street Art Walk sponsorship (\$250/month) drives 12% of foot traffic. PSU student discount (15% off) captures 18% of student segment.

Sales cycle: 1) Awareness (Instagram ad), 2) Trial (\$2 first-waffle discount), 3) Conversion (in-store experience), 4) Retention (loyalty app). Conversion rate: 8.2% from digital leads, 22% from foot traffic. Sales cycle: 3.2 days from first ad exposure to purchase (Kissmetrics).

Retention: "Golden Club" app targets 35% repeat rate via 10th waffle free (cost: \$1.15). Birthday freebies (15% redemption rate). "Waffle of Month" subscription (\$25 for 4 waffles) targets \$5k/month revenue Year 2. Churn target: 4.7% monthly (vs. 7.2% industry avg).

Channel	Monthly Budget	Expected CAC	Expected Leads/Month	Conversion Rate	Expected Customers/Month	ROI
Google Ads	\$1,500	\$8.20	625	8.2%	51	8.5x
Instagram/TikTok	\$800	\$6.10	400	10.5%	42	12.3x
Alberta Art Walk	\$250	\$3.80	150	15.0%	23	19.7x
PSU Partnership	\$150	\$2.20	100	20.0%	20	34.1x
Referral Program	\$100	\$1.60	80	25.0%	20	47.8x

Month	Google Ads	Social Media	Content/SEO	Events	Other	Total	Expected Leads	Expected Customers
1	1000	500	300	200	50	2050	450	40
2	1200	600	300	250	75	2425	550	52
3	1300	700	300	300	100	2700	650	65
4	1400	750	300	350	125	2925	750	78
5	1450	800	300	400	150	3100	850	90
6	1500	800	300	450	175	3225	950	105
7	1500	800	300	500	200	3300	1050	120
8	1500	800	300	500	225	3325	1150	135
9	1500	800	300	500	250	3350	1250	150
10	1500	800	300	500	275	3375	1350	165
11	1500	800	300	500	300	3400	1450	180
12	1500	800	300	500	325	3425	1550	195

SECTION 7: OPERATIONS

Daily workflow: 6:30 AM prep (batter mixing, fruit chopping), 7:00 AM opening. Peak staffing: 5.5 FTE (1 supervisor, 2 cooks, 2 cashiers, 1 dishwasher). Service cycle: 45 sec order entry, 3 min cook time, 30 sec plating. Capacity: 120 waffles/hour (60/hour per iron). Waste tracking: Toast POS system flags >8% food waste; excess donated to Portland Rescue Mission.

Key vendors: Camas Country Mill (flour, \$400/month, 30-day terms), Stahlbush Island Farms (eggs, \$600/month, net 15). Backup: Bob's Red Mill (flour), Carlton Farms (eggs). Technology: Toast POS (\$99/month), LoyaltyLion (\$75/month), QuickBooks Online (\$25/month).

Vendor/Supplier	Service	Monthly Cost	Contract Terms	Backup Option
Camas Country Mill	Organic flour	\$400	Net 30	Bob's Red Mill (\$480)
Stahlbush Island Farms	Eggs & produce	\$600	Net 15	Carlton Farms (\$680)
Stumptown Coffee	Coffee beans	\$300	Net 10	Water Avenue Coffee (\$320)
Eco-Products	Compostable packaging	\$250	Prepaid	World Centric (\$275)
Middleby	Waffle iron service	\$150	12-month	Local repair (\$200/call)

Tool	Purpose	Monthly Cost	Users	Alternatives Considered
Toast POS	Ordering, inventory, labor	\$299	5	Square (\$279, rejected for poor kitchen display)
LoyaltyLion	Loyalty program	\$75	1	Yotpo (\$85, rejected for mobile app limitations)
Klaviyo	Email marketing	\$45	1	Mailchimp (\$50, rejected for lower automation)
QuickBooks Online	Accounting	\$25	2	Wave (free, rejected for no SBA loan tracking)
Google Workspace	Email, docs	\$12	3	Microsoft 365 (\$15, rejected for cost)

SECTION 8: MANAGEMENT TEAM

Organizational structure: Flat hierarchy with cross-trained staff. Compensation: Base wages at 110% of Oregon minimum (\$17.00/hr in 2024), tipped staff at \$15.45/hr. Leadership salaries: CEO \$75,000 Year 1 (75% of market rate), CFO \$65,000 (80% of market rate). Bonuses: 10% of salary for hitting 95%+ revenue targets.

Advisory board: Sarah Chen (ex-VP Operations, Peet's Coffee), 0.5% equity for quarterly strategy sessions. David Miller (SBA loan specialist), \$150/hr for financing guidance.

Month	Role	Salary	Priority	Source	Onboarding Time
1	Head Chef	\$48,000	Critical	Industry referral	2 weeks
2	Operations Manager	\$42,000	Critical	Indeed	3 weeks
3	Marketing Lead	\$40,000	High	LinkedIn	4 weeks
6	2 Line Cooks	\$34,000	Medium	Craigslist	1 week
6	2 Cashiers	\$31,000	Medium	In-store postings	3 days
9	Dishwasher	\$28,000	Low	Staff referrals	2 days

SECTION 9: FINANCIAL PLAN

Key assumptions: Month 1: 3,500 customers, \$11.00 avg ticket. Month 12: 5,200 customers, \$11.80 avg ticket. Monthly churn: 4.7%. COGS: 32% of revenue. Payroll: 25.3% of revenue Year 1 (vs. 30% industry avg). Marketing: 2.7% of revenue. Rent: \$3,500 fixed.

Revenue growth drivers: 1) 29% customer increase Year 2 from Eugene marketing; 2) 4.3% avg ticket growth from add-on sales (current 18% attachment rate); 3) 20% delivery revenue growth from DoorDash partnership.

Cost structure: Fixed costs 52% of OpEx (\$20,784/month), variable 48% (\$19,100). Fixed: rent, loan payment, insurance. Variable: COGS, payroll (hours scaled to traffic), marketing. Payroll scales at 0.4 FTE per 1,000 customers.

Funding: \$250,000 covers \$210,000 startup costs + \$40,000 working capital (3.5 months runway). Milestones: Month 8 profitability, Month 10 break-even, Month 12 \$55,200 monthly revenue.

Category	Item	Cost	Notes
Legal/Formation	LLC filing	\$500	Oregon SOS fee
Licenses/Permits	Food handler, health permit	\$3,000	Multnomah County
Equipment	Waffle irons (2x)	\$24,000	Middlebury units
Equipment	Refrigerator	\$18,000	
Equipment	Convection oven	\$2,000	
Equipment	Espresso machine	\$1,000	
Technology	Toast POS setup	\$3,500	Hardware + software

Technology	Website development	\$1,500	Wix Pro template
Initial Inventory	Flour, eggs, packaging	\$10,000	3-week supply
Marketing Launch	Grand opening event	\$15,000	Influencer signage
Buildout	Interior design	\$65,000	Contractor quote
Rent	Deposit + first month	\$12,000	\$3,000 x 4 months
Professional Fees	Legal	\$3,000	Startup agreement
Professional Fees	Accounting	\$2,000	S-Corp setup
Working Capital	3 months operating buffer	\$40,000	Based on OpEx calc
Contingency	10% buffer	\$25,000	\$250,000 x 10%
TOTAL		\$250,000	

Category	T. Monthly Cost	Annual Cost	Notes
Rent	Fixed \$3,500	\$42,000	

Payroll	Variable \$168,000	\$168,000	5.5 FTE @ \$2,545 avg
Benefits	Variable \$25,200	\$25,200	15% of payroll
COGS	Variable \$211,968	\$211,968	32% of \$55,200 revenue
Utilities	Fixed \$5,400	\$5,400	PGE avg for 1,200 sq ft
Marketing	Variable \$18,000	\$18,000	2.7% of revenue
Insurance	Fixed \$4,200	\$4,200	Business + liability
Loan Payment	Fixed \$13,440	\$13,440	SBA 7(a) 6.5% 10-yr
Software	Fixed \$5,472	\$5,472	Toast, LoyaltyLi etc.
Supplies	Variable \$7,200	\$7,200	Cleaning paper goods
Maintenance	Variable \$3,600	\$3,600	Equipment service
Other	Mixed \$6,000	\$6,000	Training, contingencies
Fixed Total	\$5,926	\$71,112	
Variable Total	\$36,014	\$432,168	

COMBINED		\$41,940	\$503,280
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Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Year 1 Total
Revenue	48000	51000	54000	55000	55500	55200	55200	55200	55200	55200	55200	55200	662400
COGS	15360	16320	17280	17600	17760	17664	17664	17664	17664	17664	17664	17664	211968
Gross Profit	32640	34680	36720	37400	37740	37536	37536	37536	37536	37536	37536	37536	450432
Marketing	2050	2425	2700	2925	3100	3225	3300	3325	3350	3375	3400	3425	37800
Salaries	11667	12433	13200	13444	13556	14000	14000	14000	14000	14000	14000	14000	162000
Rent	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	3500	42000
Software	456	456	456	456	456	456	456	456	456	456	456	456	5472
Insurance	350	350	350	350	350	350	350	350	350	350	350	350	4200
Other OpEx	1500	1700	1900	2050	2150	2200	2250	2275	2300	2325	2350	2375	25200
Total OpEx	21023	22864	24006	24625	25062	25731	25856	25906	25956	25996	26056	26106	303672
EBITDA	11617	11816	12714	12775	12678	11805	11680	11630	11580	11540	11480	11430	146760
Depreciation	1833	1833	1833	1833	1833	1833	1833	1833	1833	1833	1833	1833	22000
EBIT	9784	9983	10881	10942	10845	9972	9847	9797	9747	9707	9647	9597	124760
Interest	542	537	532	527	522	517	512	507	502	497	492	487	6150
Taxes (25%)	2311	2362	2587	2604	2581	2364	2331	2312	2299	2275	2256	2236	29650
Net Income	6931	7084	7762	7811	7742	7091	6994	6978	6946	6935	6900	6874	88960

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12
Beginning Cash	210000	199862	192586	186900	182664	178772	175575	172459	169325	166176	163017	159857
Cash In	48000	51000	54000	55000	55500	55200	55200	55200	55200	55200	55200	55200
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash In	48000	51000	54000	55000	55500	55200	55200	55200	55200	55200	55200	55200
Cash Out	58138	58356	57690	56336	55658	55529	55624	55674	55724	55764	55814	55864

Net Cash Flow	-10138	-7356	-3690	-1336	-158	-329	-424	-474	-524	-564	-614	-664
Ending Cash	199862	192586	186900	182664	178772	175575	172459	169325	166176	163017	159857	156693

Metric	Y1	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4	Y3 Total
Revenue	662400	237600	244800	252000	258000	270000	279000	288000	297000	1134000
COGS	211968	76032	78336	80640	82560	86400	89280	92160	95040	362880
Gross Profit	450432	161568	166464	171360	175440	183600	189720	195840	201960	771120
OpEx	303672	105000	107100	109200	111300	117000	120510	124020	127530	489060
EBITDA	146760	56568	59364	62160	64140	66600	69210	71820	74430	282060
Net Income	88960	34200	35900	37600	38800	40200	41700	43200	44700	169800
Ending Cash	156693	190893	226793	264393	303193	343393	385093	428293	472993	472993

Metric	Value	Calculation
Monthly Fixed Costs	\$20,784	Rent \$42k + Loan \$13.4k + Insurance \$4.2k + Software \$5.5k = \$65,100 / 12
Variable Cost per Unit	\$3.68	COGS \$211,968 / 57,600 units (662,400 / 11.50)
Price per Unit	\$11.50	Weighted average ticket
Contribution Margin per Unit	\$7.82	\$11.50 - \$3.68
Contribution Margin %	68%	\$7.82 / \$11.50
Break-Even Units per Month	2,658	\$20,784 / \$7.82
Break-Even Revenue per Month	\$30,567	2,658 units x \$11.50

Expected Break-Even Month	Month 8	Projected revenue \$55,200 > \$30,567
Safety Margin	44.7%	$(\$55,200 - \$30,567) / \$55,200$

Metric	Y1	Y2	Y3	Industry Benchmark
Gross Margin %	68.0%	68.0%	68.0%	65.0%
Operating Margin %	22.5%	24.8%	26.5%	15.0%
Net Profit Margin %	13.4%	16.1%	15.0%	8.0%
Current Ratio	1.8	2.1	2.4	1.5
Quick Ratio	1.5	1.8	2.1	1.0
CAC Payback	0.7 months	0.6 months	0.5 months	6 months
LTV:CAC	15.4x	18.2x	20.0x	3.0x
Monthly Burn Rate	\$33,640	\$-	\$-	N/A
Runway (months)	6.2	N/A	N/A	N/A

SECTION 10: RISK ANALYSIS

Top risks: 1) Egg price volatility (30% industry fluctuation, 25% probability, \$18k annual impact); 2) Buttermilk & Bean entry (2025, 40% probability, 15% revenue loss); 3) Minimum wage increase to \$16.50 (2025, 100% probability, \$21k payroll impact); 4) Health code violation (12% industry rate, 20% probability, \$5k fine + 3-day closure).

Mitigation: 1) Lock 6-month egg pricing with Stahlbush at \$600/month; 2) Pre-empt with Alberta Art Walk exclusivity (\$3k/month sponsorship); 3) Cross-train staff to 0.4 FTE per 1,000 customers (vs. industry 0.6); 4) Weekly ServSafe audits with \$200 staff bonus for perfect scores.

Risk	Probability (1-5)	Impact (1-5)	Risk Score	Mitigation Strategy	Contingency Plan	Owner
Egg price volatility	3	4	12	6-month fixed pricing with Stahlbush	Switch to Carlton Farms (\$80/month premium)	Lee
Competitor entry	4	3	12	Exclusive Alberta Art Walk sponsorship	Launch delivery-only "Waffle Express" kitchen	Taylor
Wage inflation	5	3	15	Cross-train staff to 0.4 FTE/1k customers	Introduce \$0.50 price increase	Lee
Health violation	2	5	10	Weekly ServSafe audits + staff bonuses	Pre-approved closure protocol with Rescue Mission	Ruiz
Supply chain disruption	3	4	12	Multi-sourcing (2-3 suppliers per item)	Activate emergency inventory (3-day stock)	Ruiz
Low foot traffic	4	3	12	Corporate breakfast deliveries (\$500/week minimum)	Reduce hours to 7AM-1PM Mon-Fri	Taylor
SBA loan denial	1	5	5	Pre-approval with Oregon Business Development	Crowdfund \$50k + angel investment \$50k	Lee
Equipment failure	2	4	8	Service contracts with Middleby (\$150/month)	Rental agreement with Chef's Warehouse (\$200/day)	Carter

SECTION 11: IMPLEMENTATION TIMELINE

Critical path: Month 1-3 buildout and staffing; Month 4-6 customer acquisition blitz targeting 3,693 break-even volume; Month 7-9 operational refinement to hit 68% gross margin. Dependencies: Alberta Art Walk partnership (Month 2), mobile app launch (Month 3), SBA loan funding (Month 1).

Month	Milestone	Deliverables	Resources Needed	Success Metric	Owner
1	Buildout completion	Permit approval, contractor sign-off	\$85k budget, city inspectors	Pass health inspection first try	Taylor
2	Staff hiring	5.5 FTE hired, trained	\$15k recruitment budget	100% staff retention Month 1-3	Carter
3	Mobile app launch	App in stores, loyalty program live	\$7.5k dev budget	15% app adoption rate	Kim
4	Break-even planning	Financial model validated	Toast POS data	Identify 3,693 customer threshold	Lee
5	Alberta Art Walk launch	Sponsorship activated	\$3k budget	12% revenue from event traffic	Taylor
6	PSU partnership	Discount program live	\$150/month budget	18% student segment capture	Kim
7	COGS optimization	Waste tracking system	Toast POS setup	Reduce waste to <8%	Ruiz
8	Profitability	Positive net income	Financial reports	\$6,978 net income	Lee
9	Repeat customer focus	Loyalty program tweaks	App analytics	25% repeat rate	Kim
10	Break-even achieved	Revenue > OpEx	Financial reports	3,693+ customers	Lee
11	Year 1 review	Financial audit	CPA review	Validate \$662,400 revenue	Lee
12	Year 2 planning	Budget approved	Leadership meeting	\$892,800 revenue forecast	Taylor

SECTION 12: APPENDIX

Supporting documents: Multnomah County health permit, SBA loan commitment letter, Camas Country Mill supply agreement, Alberta Art Walk sponsorship contract. All financial assumptions documented in QuickBooks files with source data from Toast POS, Oregon Bureau of Labor, and National Restaurant Association reports.