prison entrepreneurship program

Business Plan Competition
June 26, 2026

The Wagging Tail

Prison Entrepreneurship Program
P.O. Box 2767
Houston, TX 77252
(832) 767-0928
www.pep.org

The Wagging Tail

Business Plan
June 2026

Table of Contents

Executive Summary **1**

Leadership Statement **2**

Product/Service Offering **2**

Market/Industry **3**

Competition **3**

Differentiation **3**

Marketing Strategy **4**

Vision and Objectives **4**

Start-Up Cost **5**

Financial Statement (Pro Forma) **6-7**

Executive Summary

Opportunity

- The gap is the style of boarding
- High-end dog boarding
- Free range land for dogs

Purpose

- Provide free range boarding mixed with luxury

Solution

- Combined luxury boarding with free range play

Customers

- Dog owners
- Frequent travelers
- Dog enthusiasts

Differentiators

- Curated dog food menu
- Real time check-ins

Extras

- Partnership with successful dog blogs

Marketing

- Social media ads
- Daily dog blogs
- Word of mouth

Start-up Costs

Owner investment - cash	$ 85,000
Owner investment - equity	-
Vehicle and/or equipment loan	-
Start up financing	85,000
Total start up costs:	**$170,000**

Financials & Extras

Sales:	$ 3,135,000	100%
COGS	1,072,500	34%
Gross profit	2,062,500	66%
Overhead	241,600	8%
Pretax income	1,820,800	58%
Tax expense	455,200	15%
Owner withdrawals	55,000	2%
Net income	$ 1,310,600	42%

Team Leadership Statement

CEO: Ahmon is a great motivator and helps individuals see the power in their potential actions. As he learns how to apply positive habits and perspectives to his business life, he shares them with his colleagues to help keep them striving for greatness. With over three years of management experience gained from running his media company, he continues to fuel business associates to effectively perform their roles.

CMO: Ozzy is an excellent leader with his years of hands on experience and he possess many attributes that correlate into an excellent leader. With effective communication and a charismatic personality people will gladly follow him. His attention to detail while maintaining the highest quality of work makes him one of the most desirable individuals to be around. His work level is unparalleled and he maintains a very high level of craftmanship.

CFO: Homero is a talented individual who has that special touch for cutting hair. With 15 years as a barber, this allows him to pay close attention to detail and sets a high standard when it comes to getting things done. He has great communication skills and knows how to build strong rapports with clients. Homero is goal-oriented and completes all tasks in a timely manner. He is a person who is always willing to lend a hand to those in need and has great leadership skills. With all these qualities combined, he has the capacity to run a successful business or he can be great addition to any company he joins.

COO: Tevin sets a clear vision and communicates effectively. He believes leadership is about creating relationships, building trust, and empowering others to succeed. He has done landscaping, mobile detailing, mechanic work, and underground pipefitting within the last 14 years.

Product/Service Offering

The Wagging Tail is a sanctuary for dogs of all ages and breeds. We will provide a lavish stay for all pups that are boarded at The Wagging Tail through one of the packages that we offer. These packages may include boarding, meals and grooming. All of our rescued animals will be screened and trained as a service animal. The activities and progress of the animals will be documented and recorded for our vlogs as a way to create public interest and promote our online store. We believe that our boarding services will account for 55% of our revenue, while our vlogging efforts will account for 20%, and the remaining 25% will come from our online store, therapy and day with dogs. At The Wagging Tail, we are focused on high-end dog care specializing in providing the best services for our pups. When our customers purchase one of our all-inclusive packages they can choose their dog's bed based on desired comfort levels needed for their pets as well as their dietary needs. We have many meal options including vegan and gluten-free options. We will also have scheduled grooming sessions that can be viewed live at the click of a button. Our specific dog tags and camera systems will enable our customers to view their animal anywhere in our facility. This feature will give our customers a sense of security and peace of mind, knowing that their animals are safe and secure.

We plan to maximize our online revenue streams in order to support our rehoming operation that we plan to implement in the future. This division will be able to train and place animals for service with individuals who have various disabilities. By 2035, we plan to have opened dog sanctuaries throughout the US which will enable us to spread love and joy one bone at a time.

Market/Industry

Dog boarding is a 2.4 billion dollar per year industry that has a 5.6% annual growth rate. This growth is due to more people owning pets and spending more money on them. This is considered a stable, recession-resistance industry, showing promise in profit even during economic downturns.

Competition

Our direct competition will consist of other high-end pet boarders such as K-9 Resorts Luxury Pet Hotel of Plano and Camp Bow Wow of Dallas, TX. Our indirect competitors will be house sitters and family or friends who are willing to care for pets while the owners are away. Our advantage over our competitors is that we focus on a luxurious stay for our client's pets accompanied with a large-scale, outdoor retreat-style experience because our competitors only focus on one or the other.

Differentiation

We differ from our competition through our transparency and attention to detail ensuring that the pets in our care do not return to their respective homes sick or injured. High-end services already charge a premium service, but very few offer a true resort-style experience with acres of land. We set ourselves apart by being a smart investment for our customer's pets, adding to their quality of life.

Marketing Strategy

Price:
Our average daily price for dog boarding will range from $175-$250 per day per dog, depending on the luxury suite choice, nutritional diet plan, and grooming level. Pricing is consistent with the market for similar high-end dog boarding. This pricing model will allow us to cover our expenses with a minimum of two dogs for a full week at $200 a day each week. Anything beyond that will put our profits past our operating expenses.

Place:
We will be located in Waxahachie, TX off of Highway 287. Our customers will come from the Dallas/Fort-Worth metroplex.

Promotion:
Our customers can learn about us from our social media marketing on platforms such as YouTube, Facebook, Instagram, and TikTok. On our website and YouTube pages, customers will have access to a visual tour of our facilities and pet care procedures. We plan to use mixed model promotions to reach the wide spread market of dog lovers both locally and nationally anticipating a minimum of 250,000 monthly viewers across all platforms. We expect 15,000-25,000 converting to paying customers using both our physical services as well as our products.

Vision and Objectives

Our vision at The Wagging Tail is to offer a luxurious stay for dogs while their owners are away on vacation or on a business trip. We have spent five years cultivating experience and relationships in the pet care industry around the Dallas/Fort-Worth metroplex. Being in this area, we see a gap in the market and see an opportunity for us to become a well-known name in the industry. The idea here is to build a jaw-dropping resort-style landscape every dog owner will not be able to stop talking about. The excitement that their dog displays at drop-off further ensures that their choice of picking us is not just the best choice, but should be the only choice when choosing a pet resort.

First Year:
In year number one, we will focus heavily on brand awareness and building positive customer relationships by providing quality service leading us to develop a loyal following of dog lovers all around the country.

Third Year:
In our third year, we plan to be ubiquitous in the dog community and increase sales by 15% year after year.

Fifth Year:
On our fifth year of operations, we plan to open our second location just north of Dallas, TX to accommodate our customers further from our Waxahachie flagship location.

Tenth Year:
With us becoming an established name in the industry, we expect to open locations in Atlanta, GA and Miami, FL in our 10^{th} year further expanding our reach and customer base.

Philanthropy:
In conjunction with our boarding, we plan to rescue dogs from various shelters or unfortunate living conditions using our resources to house, feed, train, and rehome thousands of loveable dogs. We also will provide the necessary treatments to any dogs needing veterinary treatment by parting with local veterinarians to make sure that they are healthy for their next owner.

Start-Up Costs

Owner's name	Ahman
Company name	Wagging Tails Resort & Rescue
NAICS Business Classification	
Sector (general classification)	_81_Other_Services_except_Public_Administration
Sub-sector (more specific classification)	814: Private Households

Start-up Costs
Year 1

Assumption 4 - Total Uses

Non-Depreciable Costs	Paid or contributed in Month 1
marketing, business cards, fliers	20,000
cell phone purchase	1,000
car/truck down payment, if leased	
permits	500
supplies, office & misc.	5,000
Inventory	10,000
Cash needed for start-up expenses	36,500

Depreciable Costs	Paid or contributed in Month 1	Equipment Financing (Additional to amount paid)	Depreciable Assets	
company car, truck or van			-	
company trailer				
computer, printer, fax	2,000		2,000	
Pool	30,000		30,000	
			-	
			-	
building/office deposit	4,000	N/A	N/A	
beginning cash balance	97,500	N/A	N/A	
Cash needed for start-up assets	133,500	-	32,000	
			60	assumed life (months)
			533	monthly depreciation

Total start up cost	**170,000**

Assumption 5 - Total Sources

Cash owner will contribute and the value of owner's assets contributed to company	85,000	50%
Vehicle loan and other equipment debt (see note 7 for financing)	-	0%
Startup financing, if applicable (for example Kiva loan)	85,000	50%
Outside equity investment, if applicable	-	0%
Total start up cost, total sources	170,000	100%

Financial Statement (Pro Forma)

Ahman dba Wagging Tails Resort & Rescue
EOU, Financing, and Payroll Assumptions
Year 1

Assumption 6 - Revenue Model (Economics of One Unit)

	Product 1					Product 2					Product 3				
Product name	Basic Pet					Bronze Suite					Gold Suite				
Product description						Standard Dog Suite					Premium Dog Suite				
Price per unit				35.00	100%				175.00	100%				200.00	100%
Cost of one unit		hours	rate				hours	rate				hours	rate		
Non-owner payroll exp.				-	0%				-	0%				-	0%
Non-owner payroll tax	9.0%			-	0%				-	0%				-	0%
cost 1 description					0%	operating cost			65.00	37%	operating cost			65.00	33%
cost 2 description					0%					0%					0%
cost 3 description					0%					0%					0%
cost 4 description					0%					0%					0%
Total variable costs				-	0%				65.00	37%				65.00	33%
Gross profit per unit - what you see on income statement				35.00	100%				110.00	63%				135.00	68%

	Start-up Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total Year
Basic Pet sold		500	500	500	500	500	500	500	500	500	500	500	5,500
Bronze Suite sold		1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	14,300
Gold Suite sold		200	200	200	200	200	200	200	200	200	200	200	2,200
total revenue		$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 3,135,000
total cost of sales		$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 97,500	$ 1,072,500
total income statement gross profit (excludes owner labor)		$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 187,500	$ 2,062,500

Assumption 7 - Financing

			Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total Year
Equipment financing, see Start-up Costs sheet			amortization schedule											
Amount borrowed	$ -	principal, beginning	-	-	-	-	-	-	-	-	-	-	-	
Interest rate (example 8%)		interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Loan term (# of months)		principal payment	-	-	-	-	-	-	-	-	-	-	-	-
Monthly payment	-	principal, ending	-	-	-	-	-	-	-	-	-	-	-	
Start-up financing, see Start-up Costs sheet														
Amount borrowed	$ 85,000	principal, beginning	85,000	82,966	80,914	78,846	76,760	74,657	72,537	70,398	68,242	66,068	63,876	
Interest rate (example 8%)	10.0%	interest expense	708	691	674	657	640	622	604	587	569	551	532	6,836
Payback period (# of months)	36	principal payment	(2,034)	(2,051)	(2,068)	(2,086)	(2,103)	(2,121)	(2,138)	(2,156)	(2,174)	(2,192)	(2,210)	(23,334)
Grace period (months pay delay)		principal, ending	82,966	80,914	78,846	76,760	74,657	72,537	70,398	68,242	66,068	63,876	61,666	
Monthly payment	$ 2,743													

Assumption 8 - Payroll, nondirect

	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total Year
# of employees	5	5	5	5	5	5	5	5	5	5	5	
avg hours each employee(s) worked per month, not in EOU above	160	160	160	160	160	160	160	160	160	160	160	
average per hour wage	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	
salary expense, exclduing payroll taxes	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	154,000

Assumption 9 - Equipment Purchases, after start-up

Description	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total Year

Ahman dba Wagging Tails Resort & Rescue
Projected Income and Cash Flow Statements
Year 1

	Assumptions	Start-up Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	First Year	% of Total Revenue
Revenue	2														
Basic Pet	6	-	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	192,500	6%
Bronze Suite	6	-	227,500	227,500	227,500	227,500	227,500	227,500	227,500	227,500	227,500	227,500	227,500	2,502,500	80%
Gold Suite	6	-	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	440,000	14%
Total revenue		-	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	3,135,000	100%
Cost of Goods Sold	2														
Basic Pet	6	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bronze Suite	6	-	84,500	84,500	84,500	84,500	84,500	84,500	84,500	84,500	84,500	84,500	84,500	929,500	30%
Gold Suite	6	-	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	143,000	5%
Total COGS		-	97,500	97,500	97,500	97,500	97,500	97,500	97,500	97,500	97,500	97,500	97,500	1,072,500	34%
Gross profit		-	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	2,062,500	66%
Expenses	2														
Auto or truck lease		-												-	0%
Depreciation	3	-	533	533	533	533	533	533	533	533	533	533	533	5,867	0%
Gasoline & fuels		-												-	0%
Insurance - bonding		-	200	200	200	200	200	200	200	200	200	200	200	2,200	0%
Insurance - vehicle		-												-	0%
Interest - equip & start up	7	-	708	691	674	657	640	622	604	587	569	551	532	6,836	0%
Marketing		20,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	42,000	1%
Office - rent		-												-	0%
Office - insurance		-												-	0%
Office - telephone		-	200											200	0%
Office - utilities		-	200											200	0%
Payroll - not owner and not in COGS	8	-	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	154,000	5%
Payroll taxes (9%)	6 & 8	-	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	13,860	0%
Permits		500												500	0%
Supplies		5,000												5,000	0%
Tax service		-												-	0%
Telephone - cellular		1,000												1,000	0%
Start-up expenses		10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
		-												-	0%
		-												-	0%
		-												-	0%
		-												-	0%
		-												-	0%
		-												-	0%
		-												-	0%
Total expenses		36,500	19,102	18,685	18,668	18,650	18,633	18,615	18,598	18,580	18,562	18,544	18,526	241,662	8%
Taxable profit (loss)	1	(36,500)	168,398	168,815	168,832	168,850	168,867	168,885	168,902	168,920	168,938	168,956	168,974	1,820,838	58%
Tax (expense) benefit	1			(75,178)			(126,637)			(126,677)			(126,717)	(455,209)	-15%
Owner's withdrawals	1	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(55,000)	-2%
Net profit (loss)		(36,500)	163,398	88,637	163,832	163,850	37,230	163,885	163,902	37,243	163,938	163,956	37,257	1,310,628	42%
Depreciation	3	-	533	533	533	533	533	533	533	533	533	533	533	5,867	
Equipment purchases	3	(36,000)	-	-	-	-	-	-	-	-	-	-	-	(36,000)	
Principle, equipment loan	7	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repay debt financing	7	85,000	(2,034)	(2,051)	(2,068)	(2,086)	(2,103)	(2,121)	(2,138)	(2,156)	(2,174)	(2,192)	(2,210)	61,666	
Owner contribution	3	85,000	-	-	-	-	-	-	-	-	-	-	-	85,000	
Equity investor	3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net cash flow		97,500	161,897	87,119	162,297	162,297	35,660	162,297	162,297	35,621	162,297	162,297	35,580	1,427,161	
Cash, period start		-	97,500	259,397	346,516	508,813	671,111	706,771	869,068	1,031,365	1,066,986	1,229,283	1,391,581	-	
Cash, period end		97,500	259,397	346,516	508,813	671,111	706,771	869,068	1,031,365	1,066,986	1,229,283	1,391,581	1,427,161	1,427,161	