

2027 Security Budget: Decision Summary

Harborline Components · 180 employees · \$60M revenue · Precision parts for aerospace and defense

CORVUS

Sample · Fictional company

\$454,000

2027 request

+10%

vs. \$412K in 2026

\$348,400

Required (77%)

\$31,000

Saved by cancelling an unused tool

3 risks

formally accepted

1 What we are protecting

Critical system	Est. cost of 1 week down	Owner	Covered
Order and accounting system (orders, production, invoicing)	\$420,000	COO	Yes
Engineering files and controlled defense data	\$250,000 + contract loss	VP Engineering	Partly
Microsoft 365 email (payments, customers)	\$90,000	CFO	Yes
Shop-floor systems (production lines)	\$300,000	Plant Manager	Partly

2 & 3 What we are funding and why

Rolled up by category. Line-item detail is on page 2. CMMC is the security standard our defense customer requires.

Category	2027 cost	Status	Decision	Required by
Laptop, server and email protection (EDR, Microsoft 365 E5 Security)	\$96,000	Set up / Partly	Keep, finish rollout	Insurer, except \$9.6K old tool
Outside team watching for attacks (business hours)	\$62,000	Set up	Keep	Insurer
Backup and recovery (protected copies, offsite)	\$41,000	Set up	Replace old tool	Insurer, except \$13K old tool
Sign-in security (second sign-in step, admin account controls)	\$34,000	Partly	Expand	Insurer, CMMC
CMMC Level 2 readiness and assessment	\$88,000	New	New	Customer contract
Part-time security executive (program owner)	\$72,000	New	New	Business need
Employee security training and fake-phishing tests	\$14,000	Set up	Keep	Insurer
Scanning for weak spots and patching	\$29,000	Partly	Replace overlap	CMMC, except \$11K old tool
Incident response help on call and practice drill	\$18,000	New	New	Insurer
Old log-collection tool (unused)	\$0	Unused	Retire (saves \$31K)	None
Total 2027 request (2026: \$412,000)	\$454,000		+\$42,000 (+10%)	

4 What we chose not to fund

Not funded (\$98K)	Risk created	Accepted
24/7 outside monitoring	Slower response at night and on weekends	CFO
Tools that stop data leaving	Harder to notice data leaving	CEO
Shop-floor network separation (phase 2)	Ransomware can spread to production	COO

5 Who owns it

Responsibility	Owner	Backup
Security program	Part-time security exec (vCISO)	IT Director
CMMC	IT Director	vCISO
Insurance controls	IT Director	MSP lead
Budget and risk acceptance	CFO	CEO

Ask: Approve \$454,000. 77% is required by our insurer or defense customer. The rest is the part-time security executive (\$72,000), a business choice, and three older tools we are phasing out (\$33,600).

Appendix A: Line-Item Detail

Page 2 of 2 · This is the page the finance team checks, not the one the decision is made on

CORVUS

Sample · Fictional company

A Line items (18 of 18)

Required by insurer, CMMC or customer contract: \$348,400 (77%). Business need, no outside requirement: \$72,000. Older tools being phased out: \$33,600.

Item	Vendor	2027 cost	Status	Decision	Required by
Microsoft 365 E5 Security add-on (180 users)	Microsoft	\$64,800	Partly	Keep, finish Defender and Purview setup	Insurer
EDR for servers and non-Windows devices	CrowdStrike	\$21,600	Set up	Keep	Insurer
Email security gateway	Proofpoint	\$9,600	Set up	Keep through 6/27, then retire (E5 overlap)	None
MDR, business hours	MSP partner	\$62,000	Set up	Keep; 24/7 upgrade deferred	Insurer
Immutable cloud backup	Veeam + Wasabi	\$28,000	New	Replaces legacy backup	Insurer
Legacy backup software	Vendor A	\$13,000	Set up	Retire at 3/27 renewal	None
Privileged access management	Keeper	\$12,000	New	New	CMMC
MFA hardware keys for admins and finance	Yubico	\$4,500	New	New	Insurer
Entra ID P2 conditional access	Microsoft	\$17,500	Partly	Expand to all users	CMMC
CMMC gap remediation (consulting)	Consultant	\$46,000	New	New	Customer contract
CMMC Level 2 third-party assessment (C3PAO)	C3PAO	\$42,000	New	New	Customer contract
Part-time security executive (fractional vCISO), 2 days/month	Advisor	\$72,000	New	New	Business need
Awareness training and phishing tests	KnowBe4	\$14,000	Set up	Keep	Insurer
Vulnerability scanning	Tenable	\$18,000	Set up	Keep	CMMC
Patch management tool (duplicate)	Vendor B	\$11,000	Partly	Retire; use Intune	None
IR retainer (prepaid hours)	IR firm	\$12,000	New	New	Insurer
Annual tabletop exercise	vCISO	\$6,000	New	New	Insurer
Legacy SIEM	Vendor C	\$0	Unused	Cancel (saves \$31K)	None
Total 2027		\$454,000			

B What is still NOT on these two pages

Contract terms and renewal dates · the insurer application answers · CMMC gap assessment findings · downtime cost assumptions · staffing hours per tool · vendor quotes. These belong in supporting files, available on request.