

# How Law Firms Are Handling the 'Most Interesting' Budgeting Season in Years

**Monday, October 5, 2020**

Michael Heller discusses law firm budgeting in light of the COVID-19 pandemic and one of the most challenging areas to plan for 2021 expenditures — marketing and client development. This year's budgeting is even all the more challenging with the uncertainty of how long the work-from-home environment and business travel restrictions will remain in place. Michael views marketing and client development, as well as attorney retreats and partner events, as critical for the firm, and even more so than usual post-pandemic. "We've never taken the approach that you can cut your way to prosperity. We've always taken the approach that you need to spend money to make money," Michael said.

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