

Budget Planning Guide 2026: B2B Marketing Executives

Navigate Persistent Volatility With Strategic Focus To Drive Growth

July 10, 2025

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Summary

B2B marketing decision-makers are showing surprising optimism about their budgets looking ahead to 2026, even though the first half of 2025 has proven economic and geopolitical change can come quickly. Forrester recommends that marketing executives focus their investments on segments that can withstand change with careful extraction from riskier, less stable segments. Expect stressful times with pressure for hard results and a redirection of resources into demand generation activities in safer markets. In this year's budget planning guide, we share our advice on where to invest, divest, and experiment as B2B marketing executives navigate their path to growth.

Temper Budget Optimism And Refocus Resources For Resilience

B2B marketing budget decision-makers allocate 42% of the overall marketing budget, on average, to programs, 35% for personnel, and 23% for technology (see Figure 1). According to Forrester's Budget Planning Survey, 2025, 83% of B2B marketing decision-makers are expecting marketing investments to rise over the next 12 months (see Figure 2). Despite this optimism, persistent [market volatility](#) requires that B2B marketing leaders focus their resources. As planning season begins, CMOs should temper budget growth expectations and prioritize safer segments, adapt faster to evolving buyer behaviors, and upskill their teams to boost productivity. They should divest from unstable markets where possible, automate tasks better suited for AI, eliminate disconnected programs, and reduce redundant technologies to further free up resources. Experimentation will also be important to unlocking future growth by adopting a layered measurement strategy, enhancing AI search visibility, and pursuing product-led growth strategies.

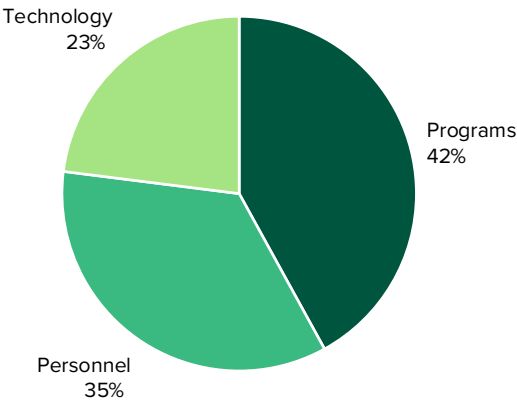
Benchmark Your Current Spending

While a majority of B2B marketing decision-makers anticipate 2026 budget growth, 40% expect an increase of 5% or more, thus outpacing the [Producer Price Index](#), and 6% report an expected increase of greater than 10%. Another 44% anticipate budget growth between 1% and 4%, which, given inflation in most advanced economies, is essentially flat. When planning next year's B2B marketing budget, leaders should consider how they balance investments across:

- **Programs.** Twenty-seven percent of global B2B marketing decision-makers anticipate a programs budget increase exceeding 5% or more in the next 12 months (see Figure 3). Most of this group expect a budget increase in the 5% to 10% range with only 2% anticipating an increase of more than 10%. Despite this optimism, we recommend that B2B marketing executives temper their expectations for increased programs budgets and plan for a flat to slight increase only.
- **Personnel.** Twenty-eight percent of global B2B marketing decision-makers anticipate a personnel budget increase of 5% or more in the next 12 months. Only 4% expect an increase in personnel budgets of more than 10%. At these expected increase levels, we would anticipate incremental budget will be used mostly for cost-of-living adjustments, targeted promotions, and selective hiring only.
- **Technology.** Thirty-three percent of global B2B marketing decision-makers anticipate a marketing technology budget increase of 5% or more in the next 12 months, the largest of the three allocation areas, with 6% expecting an increase of more than 10%. This year's data reinforces that B2B marketing leaders are betting on technology to support growth initiatives.

Figure 1
Marketing Programs Comprises The Largest Proportion Of Overall B2B Marketing Budgets

“What percentage of your organization’s marketing budget is allocated to each of the following?”
(Mean)

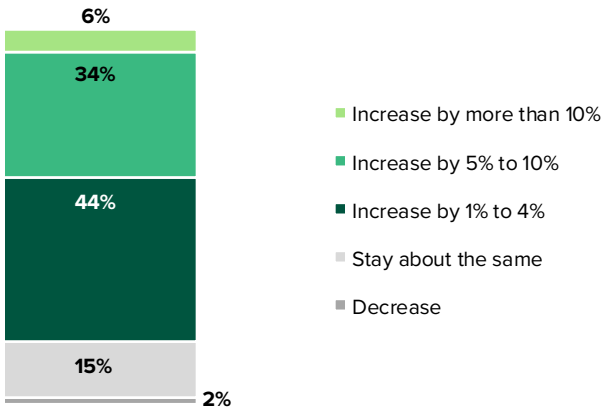


Base: 472 B2B marketing decision-makers
Source: Forrester’s Marketing Budgets Survey, 2024

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Figure 2
Forty Percent Of B2B Marketers Anticipate Budget Increases Of 5% Or More

“Which of the following describes any planned/anticipated change in your organization’s overall marketing investment in the next 12 months?”
(Responses on a scale of 1 [decrease by more than 10%] to 7 [increase by more than 10%])



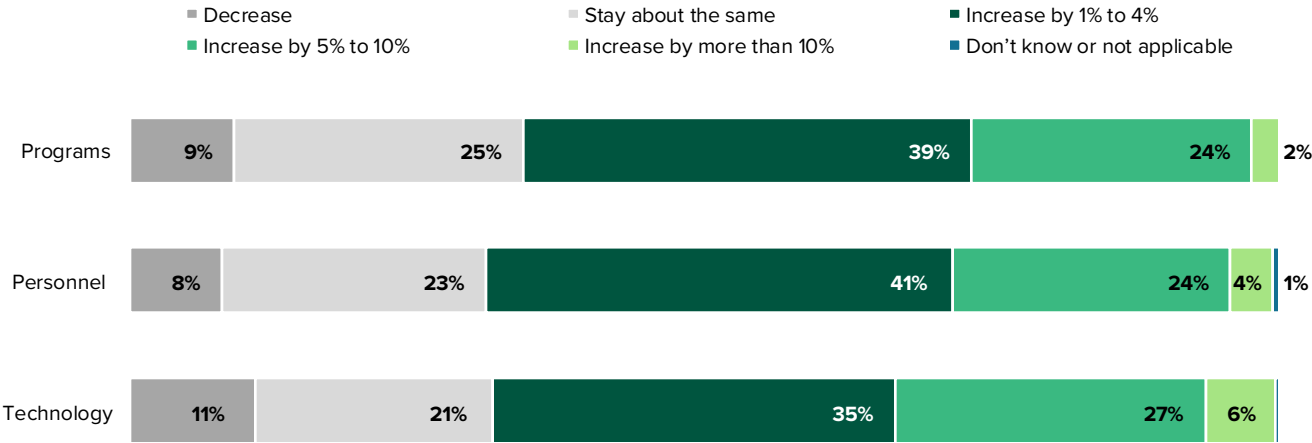
Base: 377 business decision-makers who are B2B marketers
Source: Forrester’s Budget Planning Survey, 2025

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Figure 3
A Majority Of B2B Marketers Expect Budget Growth Across Programs, Personnel, And Tech

“Which of the following describes any planned/anticipated change in your organization’s marketing investment for the following in the next 12 months?”

(Responses on a scale of 1 [decrease by more than 10%] to 7 [increase by more than 10%])



Note: Percentages may not total 100 because of rounding.
Base: 377 business decision-makers who are B2B marketers
Source: Forrester’s Budget Planning Survey, 2025

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Invest With Focus For Greater Resilience

Marketing leaders should begin 2026 planning by reassessing and realigning target market priorities and zeroing in on segments where your organization can most effectively grow and win. This will mitigate the risk that comes from exposure to volatility outside of your control and enable leaders to redirect marketing’s focus to improve resilience in areas they can more closely manage and optimize. B2B marketing executives should:

- **Use relative targeting to prioritize markets where your organization can dominate.** It is imperative for leaders to recognize that market attractiveness may have changed among currently prioritized target segments. Organizations with a customer-centric go-to-market architecture can adapt faster and achieve higher revenue growth. The ability to win in a market is multifaceted — requiring leaders to evaluate not only attractiveness, but also execution readiness and aptitude, including partner relationships. Reassess core markets, scrutinize external factors in flux, and lead cross-functional alignment to adjust priorities. For example, a B2B provider focused on retail and manufacturing might prioritize US-based customer segments, who are less likely to be impacted by tariffs. While a decision to shift market prioritization must be made in coordination with other company executives, marketing executives should initiate the discussion and drive clear and aligned decision-making.

- **Urgently adapt revenue processes and audience strategies.** Buyers now rely on [diverse buying networks](#) that include not only internal buying groups, but increasingly the use of AI tools and collaborations with external influencers and partners. B2B marketing leaders know they must change. Forrester's Marketing Survey, 2025, shows they're more than twice as likely to cite adapting to buyer behavior as a most important priority over boosting productivity — yet urgency is still lacking. B2B companies that adapt faster will win in a buyer-empowered economy. Marketing executives must prioritize [revenue process transformation](#), [lifecycle revenue marketing](#), and advanced audience strategies as top initiatives in their 2026 marketing plans, while balancing campaign tactics between both buying group and persona-specific needs. For example, a global high-tech manufacturer found that focusing on buying groups and leveraging interaction data significantly increased pipeline, delivered a better buying experience, and fostered a tighter sales and marketing partnership.
- **Reimagine influencer programs to drive buying network engagement.** B2B buyers rarely act alone. In Forrester's Marketing Survey, 2024, 80% of B2B marketing decision-makers from high-growth companies reported buyers seek more third-party validation before a purchase decision. B2B buyers show [distinct preferences for those they trust](#) across fellow employees, existing vendors, partners, industry experts, consultants, customers, and other information sources. Make influencing these influencers a top priority. For example, a software provider found that their focused investment in developing their community created an "army of influencers" in the market. Understand who your buyers turn to and build programs to engage with them — especially at an account or opportunity level, not just by segment. Your organization's existing influencer relations program likely hasn't kept pace with buyer preferences and AI-enabled agents, so bring those into focus. Finally, ensure influencer metrics are viewed as core KPIs.
- **Sharpen and enhance team skills, especially upskilling for AI.** B2B marketing leaders must build a strategically grounded team. Invest in training for these high-impact areas: understanding buyer preferences and behaviors, analyzing data to reveal insights, and using AI tools for [content creation and activation](#). For example, a leading tech provider expanded their marketing team's AI skill set to "meet buyers and customers where they are in the way they prefer." Boost analytical literacy to turn marketing data into insights that clearly connects actions to specific marketing goals and business impact. Prioritize practical enablement that drives your organization's go-to-market strategy and routes to market (including with partners). Finally, empower content creators with techniques for human-centered storytelling to ensure your organization's brand resonates authentically.

Divest From Risky And Low-Value Efforts

Marketing executives should lead a cross-functional review to identify, scale back, or exit from turbulent segments, while also dramatically reducing resources on lower-value tasks and programs. They must:

- **Walk away from unstable segments impacted by market conditions.** Marketing executives must drive leadership discussions to reduce or divest from segments and audiences that now have greater difficulty making purchasing decisions or are unprofitable. View this as both an annual planning and ongoing decision as segment behaviors are shifting (i.e., what may seem stable today, may not be tomorrow). Use relative targeting to deprioritize segments as market conditions and buyer needs change, but consider some investment in retention and renewal marketing. For example, you may want to avoid acquisition programs targeting some US government agency segments at this time, due to loss of resources and unknown decision-making processes.

- **Stop using personnel resources for tasks AI can do instead.** In 2023, [Forrester predicted](#) that AI would soon change the mix of humans and technology, especially in frontline marketing roles. AI can now automate many marketing and go-to-market tasks, such as data entry, data normalization, identity matching, content creation, and email sequencing. For example, a global transportation services company is leveraging AI to scale processes and tasks to make their team more productive and efficient. Take a hard look at your organization's [AI readiness](#) and stop using humans to do things that can be done with AI. Be sure, however, to monitor potential points of customer friction as AI systems are not without error.
- **Shut down “spray and pray” demand tactics and unfocused “brand halo” efforts.** Marketing programs that spray theme-of-the-day messages and indiscriminate brand reach, praying for revenue growth, should be eliminated. These standalone initiatives lack the continuity and contextual depth to engage buying groups and influence buying networks. Blanket targeting squanders media spend and weakens brand credibility. Instead of running a year's worth of quarterly product category-centric campaigns, reallocate resources to [integrated, insight-led campaigns that combine reputation and demand programs](#) to drive long-term preference. For example, one software provider found that the adoption of integrated campaigns helped them evolve from a “bunch of activities” so that “now plans are more succinct, with fewer campaigns ... identified by theme-based buyer needs.”
- **Eliminate excessive tech and cut nonstrategic operational costs.** Many organizations buy martech in silos, creating redundant and disconnected systems. Reduce spend by assessing if the tech serves a critical business need, and cut those that don't. Investigate smaller expenses that might fly under the radar but contribute to bloated spend when added up, such as unused creative tool plug-ins, video-hosting subscriptions, and niche SEO licenses, as well as contracts with larger than necessary consumption thresholds (e.g., high webinar attendee maximums). Consolidate tech that duplicates functionality with other vendors and stop supporting low-value operational tasks, random tactical requests, and items that don't drive business priorities. For example, a global recruiting firm recommitted to increasing adoption and value from its core CRM system rather than investing in different best-of-breed solutions and then expending resources to integrate them.

Experiment To Improve Efficiency

Leveraging new tools, processes, and techniques can unlock greater marketing efficiency. We recommend undertaking a few targeted experiments each year — even when budgets are tight. Doing so helps your team test, learn, and scale marketing's value. For 2026, B2B marketing executives should:

- **Apply a layered measurement approach to improve marketing effectiveness.** B2B marketing leaders often struggle to demonstrate outcomes that justify investments. New AI-enabled approaches and growing engagement data present an opportunity to rethink measurement and improve effectiveness. Experiment with a layered approach that extends traditional marketing metrics with predictive analytics, mines conversational intelligence for insights into buyer needs, and expands the scale

of testing (e.g., geofencing). Taken together, these can optimize execution while providing evidence of marketing's ability to drive growth. For example, a leading business networking site found that a layered measurement approach provided rich insights into channels and activities to better build and optimize marketing campaigns and programs.

- **Position their brand to be found by buyers and AI.** AI-powered search rewards clarity, structure, and authority. Marketing must adapt. Reallocate 15% or more of content and/or digital spend to [improve discoverability in AI searches](#). There is no single silver bullet. Start with modular content restructuring and schema markup improvements to help AI understand, extract, and surface content more effectively. Then, strengthen author bios and expert profiles across channels to increase the likelihood of being cited in AI-generated answers. Next, fund pilot projects that unbundle long-form content into quotable insights, takeaways, and FAQ formats while chartering SEO and web teams to ensure content is crawlable and retrievable by AI tools. Lastly, evaluate the impact over time on buyer discovery and brand authority.
- **Leverage PLG data signals to drive renewals and create expansion opportunities.** [Product-led growth \(PLG\)](#) should drive more than user acquisition; it should increase product adoption and engage users to improve retention. Especially now, with the criticality of retention to business growth, marketing should experiment with leveraging product usage and behavioral data to identify customers at risk and those ripe for expansion. For example, numerous companies are already using PLG techniques to create broad, user-based adoption to support renewals and pave the way for enterprise-level upsell. To get started, identify churn signals, then plan and execute a dedicated customer marketing program to drive engagement. Work with customer success to create, launch, and measure PLG-specific content such as in-app guidance and success stories as well as drive engagement in trials for premium features.

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