## **Contraband Forfeiture Funds: Are Florida's Municipalities Supplanting the Budget?** Alan V. Roberts

This research project examines whether Florida municipalities are properly utilizing contraband forfeiture funds as intended by the state legislature. Police administrators attending the California Peace Officer Standards and Training Command College in the early 1990s predicted improper utilization of contraband forfeiture funds during difficult fiscal times. This study reviewed budgets and contraband forfeiture fund expenditures over the past decade of nine large municipal police departments in Florida. Interviews with the fiscal managers from each agency determined that contraband forfeiture funds are utilized for large purchases. Every municipality studied utilized a review process, including legal advisor recommendations, to insure expenditures are within the scope of applicable statutes and government policies. This research did not determine any improper trends or apparent supplanting of budgeted funds.