

It may further be noted that under the provisions of Section 5625-9, General Code, each subdivision is required to establish a special fund for each special levy. In compliance with the provisions of this section and the instructions of the Bureau of Inspection and Supervision of Public Offices, it is believed that each county maintains a road and bridge fund and also a gasoline tax fund.

Section 5625-29, General Code, provides for the annual appropriation to be made by the taxing authority of each subdivision on or about the first day of each year, and authorizes supplemental appropriation measures which are found necessary, based on the revised tax budget.

From the foregoing, it would appear that in appropriating the money from the road fund, as authorized by section 7251-1, General Code, in order to comply with the provisions of other related sections of the so-called budget law, a specific appropriation should be made for the purposes contemplated.

In specific answer to your questions it is my opinion that:

1. The funds derived from the gasoline tax as distributed to the county under Section 5537, General Code, may not be expended for the compensation of a deputy detailed by the sheriff for the work of enforcing traffic regulations under Sections 7246 et seq. of the General Code.

2. The funds distributed to the county under the provisions of Section 5537, General Code, may be used to cover the cost of purchasing and erecting signs, as required by Section 7250, General Code.

3. In providing for a deputy for the purpose of patrolling the roads under Section 7251-1, General Code, a separate and specific appropriation should be made from the county road and bridge fund.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3306.

APPROVAL, BONDS OF WAYNE TOWNSHIP RURAL SCHOOL DISTRICT, PICKAWAY COUNTY, OHIO—\$35,000.00.

COLUMBUS, OHIO, June 6, 1931.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3307.

BOARD OF EDUCATION—CLERK-TREASURER UNAUTHORIZED TO WITHHOLD FROM TEACHERS' SALARIES, DUES IN MUTUAL BENEFIT ASSOCIATION AND PAY SAME TO SAID ASSOCIATION'S TREASURER.

SYLLABUS:

A board of education may not permit its clerk-treasurer to deduct from the salaries of teachers, with their consent, the amount of membership fees, dues, and