

**SYLLABUS:**

Motor vehicle license revenues distributed to a county under Section 4501.04, Revised Code, and motor vehicle fuel tax revenues distributed to a

county under Section 5735.27, Revised Code, may not be used to cover the costs of preparing signs, maps and exhibits which are to be used solely for display purposes at a county fair.

Columbus, Ohio, February 6, 1963

Hon Harlan R. Spies  
Prosecuting Attorney  
Tuscarawas County  
New Philadelphia, Ohio

Dear Sir:

In your request for an opinion you ask a specific question as follows:

“Can a County Engineer expend funds received for the Road and Bridge Fund from the State, as well as county funds which have been allotted to his office, for the purpose of exhibiting a booth at the Tuscarawas County Fair, said exhibit relating to the maintenance and proposed construction and improvements of the county road system for the calendar year last past?”

You further state that expenditures were made for painting signs, maps and exhibits on display at the fair booth, and it appears that such signs, etc., were prepared expressly to display at the fair and were not used officially in the actual planning of the work done or to be done in the county road system.

As to the so-called “road and bridge fund,” I have been unable to find any provision of law specifically establishing such a fund, but assume that you refer to funds available to the county for road and bridge construction, maintenance and repair. In this regard, it was stated by my predecessor in Opinion No. 1278, Opinions of the Attorney General for 1960, page 269, at 270:

“After a thorough examination of the Revised Code, I found that Sections 5541.02, 5543.06 and 5555.95, Revised Code, refer, in the singular, to a ‘road fund’; that Sections 5549.01, 5555.93 and 5575.10, Revised Code, refer, in the plural, to ‘road funds’; that Section 5555.43, Revised Code, refers to ‘any road improvement fund’; that Sections 5591.22, 5591.34 and 5591.36, Revised Code, refer, in the singular; to a ‘bridge fund.’ Only Section 5545.07,

Revised Code, refers to both road and bridge funds, and the language used is 'any road *or* bridge funds.' (Emphasis added) I did not find any reference in the Revised Code to 'a County Road and Bridge Fund.' \* \* \*

I further assume that by "funds received for the Road and Bridge Fund from the State" you refer to motor vehicle license, etc., revenues allocated to the county under Section 4501.04, Revised Code and to motor vehicle fuel tax revenues allocated to the county under Section 5735.27, Revised Code.

Section 4501.04, *supra*, provides for the distribution of revenues to a county for the maintenance, repair, construction, reconstruction, improvement and repaving of public streets, roads and highways, for the payment of the costs apportioned to the county under the provisions of Section 4907.47, Revised Code (railroad crossing signals), and for maintaining and repairing bridges and viaducts, *and for no other purpose*.

Section 5735.27, *supra*, provides for the distribution of revenues to a county for *the sole purpose of* maintaining, constructing, widening, and reconstructing the county system of public roads and highways, and paying costs apportioned to the county under Section 4907.47, Revised Code (railroad crossing signals).

It does not appear that an expenditure made solely to maintain a booth at a county fair would be within the purview of the purposes for which funds under Sections 4501.04 and 5735.27, *supra*, are made available, even though the exhibit would, in effect, advertise the work of the county in road construction, maintenance, etc., which work is within such purposes. Further, such advertising is not essential to the county's performance of such work, and the authority to spend the funds for exhibit purposes may not, therefore, be implied. I thus conclude that funds distributed to a county under said Sections 4501.04 and 5735.27, Revised Code, may not be used to pay the costs of an exhibit such as the one to which you refer.

Whether county funds which have been allotted to the office of the county engineer can be used for the purpose here in question, depends upon the purposes for which such funds were so allotted. Thus, in order to answer this branch of the question, further in-

formation as to the nature of these funds is necessary and I will therefore not attempt to further explore this aspect at this time.

In conclusion, it is my opinion and you are advised that motor vehicle license revenues distributed to a county under Section 4501.04, Revised Code, and motor vehicle fuel tax revenues distributed to a county under Section 5735.27, Revised Code, may not be used to cover the costs of preparing signs, maps and exhibits which are to be used solely for display purposes at a county fair.

Respectfully,  
WILLIAM B. SAXBE  
Attorney General