

and it constitutes a proper item of cost of such improvement or improvements, and as such is assessable.

2. If such engineers are paid salaries out of the general fund, there is no authority for reimbursing the general fund to the extent that a portion of such salaries may be allocated to a particular improvement, and therefore such engineering cost may not be assessed."

Specifically answering your question, it is my opinion that a city may not by ordinance or otherwise divert waterworks funds for the purpose of compensating such city for services rendered to the waterworks department by officers or employes of the city who are compensated from the general fund.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1053.

APPROVAL.—BONDS OF THE CITY OF AKRON, SUMMIT COUNTY, OHIO, \$10,000.00.

COLUMBUS, OHIO, August 23, 1937.

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

IN RE: Bonds of the City of Akron, Summit County,
Ohio, \$10,000.

The above purchase of bonds appears to be a part of an issue of bonds of the City of Akron, Summit County, Ohio, dated June 1, 1937. The transcript relative to this issue was approved by this office in an opinion rendered to your Board under date of July 30, 1937, being Opinion No. 947.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.