

or specific permanent improvement fund. Such transfer may be made of unexpended balances only. The present law, in so far as this matter of reimbursing the general fund is concerned, to the extent that salaries paid out of the general fund may be chargeable to a specific improvement, is the same as it was at the time of the decision in the Longworth case.

Specifically answering your questions, I am of the opinion that :

1. When a municipality employs engineers on a per diem basis for the purpose of performing engineering services in connection with any improvements which have been undertaken, and such engineers' employment is dependent upon the existence of improvement projects, their daily wage may be designated as payable out of any such specific improvement fund or funds, 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.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*

2049.

APPROVAL, FINAL RESOLUTION AND COOPERATIVE CONTRACT FOR  
ROAD IMPROVEMENTS IN STARK, GALLIA, CUYAHOGA, JEFFERSON,  
SCIOTO AND HENRY COUNTIES.

COLUMBUS, OHIO, July 1, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval contracts relating to the following cooperative projects and the various proposals and types thereof :

- Section "P", State Highway 75, Stark County.
- Section "P" and "H-1", State Highway 75, Stark County.
- Section "P" (Bridge), State Highway 75, Stark County.
- Section "Gallipolis 2", State Highway 7, Gallia County.
- Section "D-3" and "E", State Highway 72, Stark County.
- Section D-1 (Brookpark), State Highway 460, Cuyahoga County.
- Section "A" (Part), State Highway 2, Cuyahoga County.
- Section "C-1" and "G-2", State Highway 380, Jefferson County.
- Section "C-1" (N. & W. R. R. Grade Crossing Elimination) State Highway 123, Scioto County.

You have also submitted final resolutions relating to the following improvements :

- Section "X" (Part), State Highway 17, Cuyahoga County.
- Section "Malinta", State Highway 317, Henry County.

Finding said contracts and resolutions proper as to form and legality, I have accordingly endorsed my approval thereon and return the same herewith to you.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*