

phone calls are often necessary, and the expense of such calls seems to me to be a proper charge against the maintenance appropriation made by the county commissioners for the supplies and facilities of the office of the prosecuting attorney under this section.

Section 5625-3, General Code, provides that "the taxing authority of each subdivision is hereby authorized to levy taxes annually, subject to the limitations and restrictions of this act (G. C. secs. 5625-1 to 5625-39) on the real and personal property within the subdivision *for the purpose of paying the current operating expenses of the subdivision * * **" Section 5625-1 (c) states that the words "taxing authority" shall mean in the case of any county, the county commissioners. Section 5625-5, General Code, reads in part:

"The purpose and intent of the general levy for current expenses is to provide one *general operating fund* derived from taxation *from which any expenditure for current expense of any kind may be made * * **"

Obviously, the expense of the telephonic communications of the county officers is a current expense, to be provided for by the county commissioners in the general levy, and appropriated annually to the various officers under the annual appropriation measure provided for by section 5625-29, General Code.

In view of the above considerations, I am of the opinion that telephone toll bills of the office of the prosecuting attorney should be paid out of the appropriation made by the county commissioners from the general county fund for office supplies and facilities for the office of the prosecuting attorney.

Respectfully,

JOHN W. BRICKER,
Attorney General.

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APPROVAL, BONDS OF TWINSBURG TOWNSHIP RURAL SCHOOL
DISTRICT, SUMMIT COUNTY, OHIO—\$4,000.00.

COLUMBUS, OHIO, February 1, 1933.

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