YOUR TAX DOLLAR AT THE COUNTY DOOR · INSTALLMENT I

An appropriation is not a result, an award is not a road, and an audit is a fourth file.

Some dollars repair a culvert. Some dollars sit unawarded. Some dollars are paid twice. A register may carry all four files without picking a party.

A public paper from Notice Nearby. Record of Sale, LLC (Oregon). September 25, 2026.

FILE	THE VERB	WHAT IT IS	WHAT IT IS NOT
1 Appropriation	Congress named a sum.	A statute and a program code.	A shovel in the ground.
2 Award	An applicant was named.	A county, state, tribe, or grantee on a notice of award.	A finished road.
3 Outlay	Cash left the Treasury.	Dirt moved — or money paid on a thin file.	Proof the invoices exist.
4 Audit	Someone later asked.	OIG questioned costs. GAO estimated error.	A conviction. A campaign speech.

This week's desk holds both kinds of result: a Colorado mitigation award with named counties, and an inspector-general sample that could not find its invoices. The slogan on the sign does not get to pick which file you read.

Who this is for

This paper is for the taxpayer who wants to know where a federal dollar went, and for the clerk who already posts the bid, the award, the claim, and the audit when the statute says to. It is the first installment of a series that will keep those four objects from borrowing one another's names.

It is not a budget manifesto. It is not an endorsement of a program or a president. It is not Legal Publication. Some results are a repaired road. Some results are a questioned cost. Both belong in a dated file.

The series rule

"Your tax dollars at work" is a slogan on a sign. A register does not owe the slogan a mood. It owes the stranger four files, in order. One: the appropriation — Congress named a sum and a program. Two: the award or apportionment — a state, a tribe, a county, or an applicant was named. Three: the outlay — money left the Treasury and a project either moved dirt or did not. Four: the audit or inspector-general file — someone later asked whether the first three files still match.

Good work lives in file three when file four is quiet. Bad work lives in file four when file three was announced as if it were finished. A homepage that prints only file two is a press office. A homepage that prints only file four is a pamphlet. This series will carry both when the instruments exist.

Later installments can take a single program — highways, hazard mitigation, school meals, a county tax sale that recovers a local levy — and walk the same four files. This installment only opens the drawer and dates what is already on the public desk this week.

Executive summary

Federal spending becomes a county fact when activity is performed in a named FIPS code, or when a local government is the applicant. Those are not the same sentence. A contract performed in a county is not money handed to the county commission. A grant to the county is not a finished culvert. Keep that distinction or the map lies.

File two, with geography. On September 15, 2026, FEMA Region 8 announced more than ninety million dollars in Public Assistance and Hazard Mitigation Grant Program funding for Colorado — including more than a million dollars to Boulder County for roads, culverts, embankments, and park buildings, and mitigation awards measured in the tens of millions for flood work on the St. Vrain and Coal Creek. Those are award files. They are not, by themselves, photographs of finished work. They are still better than a press release with no county in it.

File four, on the same agency. DHS Office of Inspector General report OIG-26-25, dated September 2, 2026, found that a sample of twenty closed FEMA Public Assistance Small Projects across eight regions were all missing documents needed to support approval. The office questioned $3.1 million in sampled costs and separately identified about $7.9 million in over-obligated small-project funds, of which about $5.8 million had already been paid.

File four, government-wide. GAO reported estimated improper payments of about $186 billion for fiscal year 2025 across 64 programs at 15 agencies, up about $24 billion from the prior year, with most of that estimate classified as overpayments. GAO has said the figure is incomplete. A separate GAO product released September 25, 2026, estimated annual tax-fraud losses in a wide band. Those are national estimates. They do not name your county. They do tell a later reader that “the dollar was appropriated” is not the end of the sentence.

File two that never happened. Also this week, GAO publicly released a product on FEMA’s Building Resilient Infrastructure and Communities subgrants remaining unawarded in the billions. An unawarded subgrant is not theft. It is not a road. It is a clock.

1. Why the county door is the right place to watch the dollar

A federal program is written in Washington. A bid opening is posted in a county. A change order is signed by a local engineer. A closeout package either has the invoices or it does not. The taxpayer who only reads the national number will miss the culvert. The taxpayer who only reads the ribbon-cutting will miss the inspector general.

Notice Nearby’s job is not to score the program. It is to keep the geography honest. If a mitigation award names Boulder County, the paper names Boulder County. If an OIG sample does not name a county, the paper does not invent one. If OpenFEMA publishes subapplications by county, that dashboard is a register-shaped object: a later reader can look up a FIPS code. A homeland-grant condition is still not a canvass. A dollar map is still not a voter roll.

2. File one — the appropriation

Congress can name a sum without a shovel moving. The Infrastructure Investment and Jobs Act still throws off FY 2026 highway certificates and status-of-funds tables. FHWA Notice N 4510.908, for one example, certifies Appalachian Development Highway System money from a General Fund appropriation, takes an administrative set-aside, and tells which states may obligate what remains. That is file one becoming file two at the state line. It is not yet a mile of pavement in a named county.

A status-of-funds table that shows obligation rates and outlay rates in the same grid is doing this series a favor. Obligation is a promise against the appropriation. Outlay is cash out the door. Unobligated balance is money that has not yet been promised. A reader who treats those three columns as synonyms will praise or damn the wrong object.

3. File two — the award

The Colorado release of September 15 is a clean award file: Public Assistance reimbursements for work already forced by storms, and Hazard Mitigation awards meant to cut the next loss. Naming Colorado Springs and Boulder County and Longmont and Erie is how an award becomes geography. A national total without those names is a headline.

Awards can be good and still be slow. BRIC and Flood Mitigation Assistance subapplications sit in OpenFEMA by county. GAO's late-September product on billions in BRIC subgrants remaining unawarded is the same program family seen from the other end of the pipe. Both facts can be true in one week: some communities received mitigation money; a stock of applied-for work still has not been awarded. That is not a paradox. That is a queue.

4. File three — the outlay and the dirt

The result the slogan wants is file three: a drainage system repaired in Colorado Springs, a channel restored on Coal Creek, a federal-aid highway that obligated and then paid. Outlay percentages on an IIJA status-of-funds sheet are the closest the national ledger comes to admitting that enacted authority and cash on the ground are years apart. Highway contract authority can show a high obligation rate and a lower outlay rate in the same fiscal year. That gap is not automatically waste. It is how multi-year construction is paid.

The result the slogan does not want is also file three: money paid to an applicant on a small project that later shows as over-obligated. OIG-26-25's table of closed and discontinued small projects with over-expenditures already paid is an outlay that file four has marked. Paid is not the same as earned. Earned is not the same as documented.

5. File four — the audit

An inspector general does not repeal the appropriation. It questions costs against rules the appropriation already contained. Missing documentation in all twenty sampled small projects is a process finding. Questioned costs are not a criminal verdict. They are a bill of particulars a later closeout has to answer. A register that treats every OIG title as a conviction has stopped being a file.

GAO's $186 billion improper-payment estimate for FY 2025 is a different scale of file four. It is an estimate across programs, dominated by a handful of large health and benefit systems, and incomplete by GAO's own footnote. Improper is not always fraudulent. GAO repeats that distinction. Fraud is a subset. Error is the rest. A paper that erases the subset to make a speech has left the register.

The tax-fraud range released September 25, 2026, is file four on the revenue side of the same household. Dollars never collected are not the same object as dollars paid to the wrong person. Both cost the public. They do not share a form number.

Appropriated is not awarded. Awarded is not paid. Paid is not finished. Finished is not unchallenged. Keep the verbs on the right files.

6. What a county notice already does with this series

A bid advertisement, a notice of award, a claim of lien, a budget hearing, a tax-sale list, and a single audit posted because a grantee crossed a threshold — those are the local versions of files two through four. This series will not replace them. It will point at them when a national number needs a door.

If a later installment takes FEMA Public Assistance, the county page should carry the disaster number and the applicant name when those are public. If a later installment takes highway apportionments, the county page should not pretend a state formula payment was a county check. If a later installment takes improper payments, the county page should not invent a local share GAO did not compute.

7. What this installment will not do

It will not rank parties for thrift. It will not treat a Colorado mitigation award as a blessing of an administration or an OIG title as a condemnation of one. The dates on those files happen to fall in the same month. The jobs on those files do not.

It will not tell a taxpayer that $186 billion was stolen. GAO did not say that. It will not tell a taxpayer that ninety million dollars in Colorado has already rebuilt every named project. FEMA did not say that. It will not turn a BRIC queue into a scandal or a ribbon-cutting into proof.

8. What installment II can take

Three doors are already on the desk. One: a single disaster declaration walked from award through closeout in one county. Two: a highway apportionment walked from FHWA notice through state obligation into a posted bid. Three: a year of PaymentAccuracy.gov figures set next to one county's single-audit findings, without pretending the two ledgers add.

The series stays a register if each installment keeps the four files labeled. It becomes a newspaper the day the label is dropped for a moral.

9. Closing

The dollar leaves a statute, lands on a program code, waits in a queue, pays a contractor, and sometimes comes back as a questioned cost. Some of that work holds a road together. Some of that work cannot find its invoices. A county door can hold both sentences. A slogan cannot.

Notes and sources

1. Series title: Your Tax Dollar at the County Door. Installment I, September 25, 2026. Product rules unchanged: county is the door; statute / register / hash are three jobs; no Legal Publication at checkout. Not law.
2. FEMA Region 8 news release R8-26-NR-025, September 15, 2026, more than $90 million Public Assistance and Hazard Mitigation Grant Program for Colorado; project examples naming Colorado Springs, Boulder County, Longmont, Erie.

3. Department of Homeland Security Office of Inspector General, OIG-26-25, September 2, 2026, FEMA Public Assistance Small Project Grants; twenty-of-twenty sampled closed projects missing supporting documents; $3.1 million questioned in the sample; about $7.9 million over-obligated across 30 projects, about $5.8 million already paid.

4. GAO-26-108694 and related FY 2025 payment-integrity work: estimated improper payments about $186 billion across 64 programs at 15 agencies; about $24 billion above the prior year; about 82 percent of the reported total classified as overpayments; estimate incomplete as to some susceptible programs.

5. GAO-26-108044, June 4, 2026, Improper Payments: Agency Actions Needed to Help Save Taxpayer Dollars; cumulative estimates on the order of $3 trillion since FY 2003 as reported by agencies.

6. GAO-26-107774, publicly released September 24, 2026, FEMA: Billions in Building Resilient Infrastructure and Communities Subgrants Remain Unawarded.

7. GAO-26-107810, publicly released September 25, 2026, Tax Fraud: estimated annual federal loss in a wide band. Revenue-side file; not an outlay file.

8. OpenFEMA / Hazard Mitigation Assistance subapplication dashboards, county-level view. Companion paper A Homeland Grant Condition Is Not a Canvass.

9. FHWA Notice N 4510.908, certificate of apportionment for Appalachian Development Highway System funds from IIJA Title VIII, Division J, FY 2026.

10. U.S. DOT IIJA status-of-funds compilation as of July 31, 2026 (obligations, outlays, unobligated balances). Read the columns separately.

11. SmartAsset, “Who Gets the Money? Federal Spending by County in 2025-26,” updated August 28, 2026: activity-in-the-county compilation; not a ledger of payments to county governments.

12. Access After the Newspaper remains the standing paper on statute / register / hash. This series does not replace it.

13. Record of Sale, LLC (Oregon). Publisher / Authorized Officer, Ryan Standley. This paper is a product file, not a pleading and not an audit.

Companion papers: A Homeland Grant Condition Is Not a Canvass · Who May Be Told When the Water Comes · A Homepage Tile Is Not a Ballot · The County Is the Door · Access After the Newspaper.

Suggested live path: noticenearby.com/papers/your-tax-dollar-at-the-county-door