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Comparing DHS Component Funding, FY2024: In Brief

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Introduction

The Department of Homeland Security Appropriations Act includes all annual appropriations for the Department of Homeland Security (DHS), providing resources to every departmental component. Its accompanying conference report or explanatory statement provides guidance for the department, including how DHS should distribute those appropriations among various programs, projects, and activities, and what additional resources Congress anticipates being available in terms of offsetting receipts and fee revenues that fund specific programs. Together, these documents form a snapshot of a significant portion of the DHS budget.

This report reviews that snapshot at the DHS component level, comparing

- the budget authority outlined in the FY2023 annual appropriations measure and its explanatory statement;¹
- annual appropriations requested by the Biden Administration for FY2024;²
- funding levels included in the House-passed H.R. 4367 and H.Rept. 118-123;
- funding levels recommended by the Senate Appropriations Committee (SAC) in committee-reported S. 2625 and S.Rept. 118-85; and
- funding levels provided in the second consolidated appropriations measure (P.L. 118-47) and described in its accompanying explanatory statement.

The report makes note of advance and supplemental appropriations provided through various measures for FY2023 and FY2024, but identifies such funding distinctly, to allow for clear comparison on the annual appropriations packages. The report makes special note of “net discretionary appropriations” for DHS—a perspective on the net impact the legislation that funds DHS has on congressionally tracked budget totals.³

For other in-depth analyses of the FY2024 DHS appropriations request and the House Appropriations Committee (HAC) and SAC responses, see

- CRS Report R47496, *DHS Budget Request Analysis: FY2024*;
- CRS Report R47663, *Department of Homeland Security Appropriations: FY2024 Provisions*; and
- CRS Report R47688, *Department of Homeland Security Appropriations: FY2024 State of Play*.

For background on DHS structure and function, see CRS Report R47446, *The Department of Homeland Security: A Primer*.

¹ P.L. 117-328, the Consolidated Appropriations Act, 2023, Division F of which is the Department of Homeland Security Appropriations Act, 2023.

² As amended by the Administration on May 9, 2023. See Letter from Joseph R. Biden, Jr., President of the United States, to The Honorable Kevin McCarthy, Speaker of the House of Representatives, May 9, 2023, https://www.whitehouse.gov/wp-content/uploads/2023/05/FY_2024_Budget_Amendment_Corrections_5-9-23.pdf.

³ When dealing with bill totals, the report refers to “adjusted annual net discretionary appropriations,” which take into account the offsetting impact of rescissions or cancellations of budget authority provided in prior years. Neither of the discretionary appropriations totals include emergency or disaster relief-designated funding.

FY2024 DHS Appropriations Overview

Annual Appropriations

Table I. DHS Annual Appropriations FY2023-FY2024

(billions of dollars of budget authority)

	FY2023 Annual Enacted	FY2024 Budget Request^a	House Subcommittee, Full Committee Markups; Floor Consideration	Senate Subcommittee, Full Committee Markups; Floor Consideration	House Passage, Senate Passage, Enactment
Dates of Action (final votes)	12/29/2023	3/9/2023	5/18/2023 (vv), 6/21/2023 (33-25); 9/27-28/2023 (220- 208)	n/a,^b 7/27/2023 (24-4); n/a^c	3/22/2024 (286-134), 3/23/2024 (74-24), 3/23/2024
Total Budget ^d	\$101.61	\$103.18			
Gross Discretionary Appropriations	86.47	88.10	91.49	83.27	90.43
Offsetting Collections	5.43	7.40	5.84	5.84	7.32
Disaster Relief-designated Appropriations	19.95	20.26	20.26	20.26	20.26
Rescissions	0.39	0.05	2.62	0.11	1.02
Net Discretionary Budget Authority	60.70	60.37	62.79	57.08	61.83
Emergency-designated Annual or Contingent Appropriations	—	4.7 ^e	—	4.3 ^f	—

Source: CRS analysis of the DHS budget request, H.Rept. 118-123; and S.Rept. 118-85.

Notes: Table includes funding levels from the most recent action reflected in the bolded headers.

- a. With the exception of the Total Budget figures in this table, analyses in the report refer to the Congressional Budget Office’s (CBO’s) estimates of the President’s budget request as outlined in the detail table at the end of H.Rept. 118-123.
- b. The Senate Appropriations Committee DHS Subcommittee transmitted its bill to the full committee without a formal markup.
- c. The bill was not taken up in the Senate.
- d. This information is drawn from DHS budget documentation. All other amounts in the table are drawn from congressional documents, which do not reflect a total budget projection.
- e. The Administration’s request included up to \$4.7 billion in contingent emergency-designated supplemental appropriations for DHS activities at the U.S.-Mexico border.
- f. S. 2625 included \$4.3 billion in emergency-designated appropriations distributed across nine DHS components.

DHS Budgetary Resources: Beyond the Score

Discussion regarding annual appropriations often centers on one of two numbers:

- the total level of appropriations or “gross budget authority” provided in the bill; or
- how the bill “scores” against budget limitations—the net discretionary budget authority, shown in bold in **Table 1**.

The gross budget authority amount includes all the budget authority in the bill: discretionary appropriations, including those designated as disaster relief or emergency requirements, regardless of offsets from collections or rescissions;⁴ changes in mandatory programs directed by the bill; and appropriated mandatory spending. This is a representation of the total budget authority that the bill would provide the department in the fiscal year if enacted.

The “score” is a total of the net discretionary budget authority provided in the bill. The Congressional Budget Office generally determines that net value, taking into account

- the offsetting effects on that gross total of certain collections or rescissions,
- appropriations to fund mandatory programs (in the case of DHS, U.S. Coast Guard Retired Pay is an appropriation made to fulfil an existing legal obligation, so it is not “scored” as discretionary spending), and
- disaster relief or emergency designations of certain amounts.

The remaining level represents the “adjusted net discretionary budget authority” provided in the bill. It does not include programs with appropriations in permanent law. Many of those are listed as “fee-funded” programs, as their resources are often from fees collected in special funds for a specifically authorized purpose.

A significant portion of the total resources available to DHS is “controlled” through DHS appropriations bills and reports.⁵ Special tables at the end of appropriations conference reports and explanatory statements include a higher level of detail on the funding provided to the department, usually at various program, project, and activity (PPA) levels. These tables—known as detail tables—serve as a level of control for interpreting statutory authorities in the bill that regulate the ability to transfer funding between appropriations or to reprogram money within an appropriation.

As the detail tables represent the most complete picture of the DHS appropriations measure and its effect on the DHS budget, **Table 2** uses their data to provide a breakdown of the resources available to DHS, distributed by component, and further broken down by funding type. This provides a more complete description of each component’s overall resource level than a review of the net discretionary appropriations alone.

Each component’s funding level is broken down in **Table 2** across five columns, representing the different phases of the appropriations process: prior year (FY2023) enacted,⁶ current year (FY2024) requested annual appropriations, the House-passed bill, the SAC-reported bill, and the

⁴ A rescission is a cancellation of previously appropriated budget authority.

⁵ For FY2022, the \$90.01 billion in gross resources reflected in the detail table accompanying the annual appropriations represented 94.1% of the resources made available to DHS for FY2022, not including supplemental appropriations.

⁶ This includes annual appropriations from P.L. 117-328, Division F, and supplemental appropriations from Division N, and P.L. 118-15.

enacted bill. The final column shows enacted appropriations, including advance appropriations made in FY2022 that will be available in FY2024.

Two caveats:

1. Some DHS mandatory spending is not included in the detail tables. This includes spending on flood insurance claims, as well as trust funds for the Coast Guard and the Secret Service.⁷
2. The detail tables do not reflect reimbursements between components for services provided, such as payments from partner agencies to the Federal Law Enforcement Training Center for the cost of training programs.⁸

Note: The Administration's proposed \$4.7 billion in emergency-designated contingent appropriations is shown in **Table 2** under the Office of the Secretary and Executive Management (OSEM). Although the Office of the Secretary would have originally received those funds if certain thresholds of border activity were reached in a timely fashion, they were to be distributed to U.S. Customs and Border Protection, U.S. Immigration and Customs Enforcement, and the Federal Emergency Management Agency to support their activities. Given the uncertainty of whether specific distributions of those funds would be made, and at what level, their potential practical impact cannot be reflected in either **Table 2** or the ensuing figure. Neither the HAC-reported nor Senate-reported DHS appropriations measure included the contingent appropriations, and they were not included in the enacted measure.

⁷ Information about mandatory spending that is not reflected in the detail tables can be found in the Administration's budget request. The FY2024 DHS budget request can be found on the Office of Management and Budget website, or linked directly at https://www.whitehouse.gov/wp-content/uploads/2023/03/dhs_fy2024.pdf.

⁸ Information on these projected resource flows can be found in the DHS annual budget justifications submitted to Congress. The FY2024 DHS budget justification can be found at <https://www.dhs.gov/publication/congressional-budget-justification-fiscal-year-fy-2024>.

Table 2. DHS Budget Authority and Proposals, by Component, FY2023-FY2024

(budget authority, controlled for reprogramming through appropriations committee reports, in thousands of dollars)

Component / Funding Type	FY2023	FY2024 Request	FY2024		Enacted (P.L. 118-47, Div. C and Supplemental)
	Enacted (Annual and Supplemental)		House-Passed H.R. 4367	SAC-Reported S. 2625	
CBP	\$20,540,382	\$19,495,482	\$22,604,751	\$21,142,025	\$22,668,460
Net Discretionary Funding	18,027,395	16,446,062	19,555,331	16,141,314	19,619,040
Offsetting Collections	213,000	385,000	385,000	385,000	385,000
Fee-funded Programs	1,990,987	2,664,420	2,664,420	2,664,420	2,664,420
Emergency Annual Appropriations	—	—	—	1,951,291	—
Supplemental Appropriations	309,000	—	—	—	—
USCG	13,833,655	13,209,708	13,639,402	12,634,769	12,904,441
Net Discretionary Funding	11,630,491	12,058,464	12,488,158	10,365,203	11,753,197
Offsetting Collections	4,000	4,000	4,000	4,000	4,000
Mandatory Appropriations ^a	2,044,414	1,147,244	1,147,244	1,147,244	1,147,244
Emergency Annual Appropriations	—	—	—	1,118,322	—
Supplemental Appropriations	154,750	—	—	—	—
ICE	9,138,570	8,711,149	10,247,287	9,265,973	9,936,672
Net Discretionary Funding	8,758,960	8,331,539	9,867,677	8,165,363	9,557,062
Fee-funded Programs	379,610	379,610	379,610	379,610	379,610
Emergency Annual Appropriations	—	—	—	721,000	—
TSA	9,579,540	11,048,391	10,888,003	10,640,668	10,826,287
Net Discretionary Funding	6,483,540	6,262,391	7,662,003	7,414,668	6,800,287
Offsetting Collections	2,840,000	4,530,000	2,970,000	2,970,000	3,770,000
Fee-funded Programs	256,000	256,000	256,000	256,000	256,000

Component / Funding Type	FY2023	FY2024 Request	FY2024		Enacted (P.L. 118-47, Div. C and Supplemental)
	Enacted (Annual and Supplemental)		House-Passed H.R. 4367	SAC-Reported S. 2625	
FEMA	33,529,054	25,883,239	26,121,169	25,536,824	42,915,520
Net Discretionary Funding	5,475,424	5,348,256	5,586,186	4,968,821	5,080,537
Offsetting Collections	258,630	273,983	273,983	273,983	273,983
Disaster Relief Designated	19,945,000	20,261,000	20,261,000	20,261,000	20,261,000
Emergency Annual Appropriations	—	—	—	33,020	—
Supplemental Appropriations	23,850,000	—	—	—	17,300,000
CISA	2,927,138	3,056,286	2,926,291	3,007,086	2,893,008
Net Discretionary Funding	2,907,138	3,056,286	2,926,291	3,007,086	2,873,008
Supplemental Appropriations	20,000	—	—	—	20,000
USSS	2,822,180	3,009,778	3,016,778	2,976,345	3,087,797
Net Discretionary Funding	2,822,180	3,009,778	3,016,778	2,756,343	3,087,797
Emergency Annual Appropriations	—	—	—	220,002	—
MD	4,181,884	4,648,031	4,022,471	3,978,704	4,187,024
Net Discretionary Funding	2,068,405	2,443,644	1,818,084	1,710,952	1,982,637
Offsetting Collections	2,113,479	2,204,387	2,204,387	2,204,387	2,204,387
Emergency Annual Appropriations	—	—	—	63,365	—
S&T	900,541	887,169	789,643	763,258	741,634
Net Discretionary Funding	900,541	887,169	789,643	763,258	741,634
CWMD	430,972	428,061	413,739	353,821	409,441
Net Discretionary Funding	430,972	428,061	413,739	351,821	409,441
Emergency Annual Appropriations	—	—	—	2,000	—

Component / Funding Type	FY2023	FY2024 Request	FY2024		Enacted (P.L. 118-47, Div. C and Supplemental)
	Enacted (Annual and Supplemental)		House-Passed H.R. 4367	SAC-Reported S. 2625	
FLETC	406,547	379,198	381,498	360,611	377,200
Net Discretionary Funding	406,547	379,198	381,498	352,611	377,200
Emergency Annual Appropriations	—	—	—	8,000	—
OSEM	384,794	5,028,055	201,246	319,463	404,695
Net Discretionary Funding	384,794	328,055	201,246	319,463	404,695
Emergency Annual Appropriations	—	4,700,000	—	—	—
IASA	316,640	373,255	348,736	341,497	345,410
Net Discretionary Funding	316,640	373,255	348,736	341,497	345,410
OIG	214,879	228,371	228,371	237,000	220,127
Net Discretionary Funding	214,879	228,371	228,371	237,000	220,127
USCIS	5,829,266	6,505,516	5,765,187	6,108,983	6,267,418
Net Discretionary Funding	267,981	865,194	124,865	285,661	281,140
Fee-funded Programs	5,561,285	5,640,322	5,640,322	5,640,322	5,986,278
Emergency Annual Appropriations	—	—	—	183,000	—
Total Discretionary, Emergency, and Disaster Relief Budget Authority	94,803,746	92,804,093	91,506,976	87,579,431	107,751,582

Source: CRS analysis of P.L. 117-328 and its accompanying explanatory statement. H.R. 4367 and H.Rept. 118-123; S. 2625 and S.Rept. 118-85; and P.L. 118-47 and its accompanying explanatory statement.

Notes: Data do not reflect the impact of rescissions or advance appropriations not available in a given fiscal year. SAC = Senate Appropriations Committee; CBP = U.S. Customs and Border Protection; USCG = U.S. Coast Guard; ICE = U.S. Immigration and Customs Enforcement; TSA = Transportation Security Administration; FEMA = Federal Emergency Management Agency; CISA = Cybersecurity and Infrastructure Security Agency; USSS = U.S. Secret Service; MD = Management Directorate; S&T = Science and Technology Directorate; CWMD = Office of Countering Weapons of Mass Destruction; FLETC = Federal Law Enforcement Training Center; OSEM = Office of the Secretary and Executive Management; IASA = Intelligence, Analysis, and Situational Awareness; OIG = Office of the Inspector General; USCIS = U.S. Citizenship and Immigration Services.

- a. This mandatory appropriation is for Coast Guard Retired Pay, and is reflected in the bill, but not in its discretionary totals.

Figure 1 uses the data in **Table 1** to provide a visual representation of the resources available to seven DHS operational components—the seven largest components of DHS in terms of net discretionary budget authority:

- U.S. Customs and Border Protection (CBP),
- U.S. Coast Guard (USCG),
- Immigration and Customs Enforcement (ICE),
- Transportation Security Administration (TSA),
- Federal Emergency Management Agency (FEMA),
- U.S. Secret Service (USSS), and
- Cybersecurity and Infrastructure Security Agency (CISA).

In **Figure 1**, these seven components are listed along the bottom axis, showing the same five stages for each as in **Table 1**.

The base (medium blue) segment of each bar represents net discretionary budget authority. Atop those bars are additional bars that represent other funding types:

- offsetting collections (orange),
- programs paid for directly by fees (gray),
- mandatory appropriations (yellow),
- funding covered by disaster relief (dark blue),⁹ and
- supplemental appropriations, including advance appropriations (green).¹⁰

Atop the column describing the SAC-reported bill, black segments indicate emergency-designated funding for the respective components.

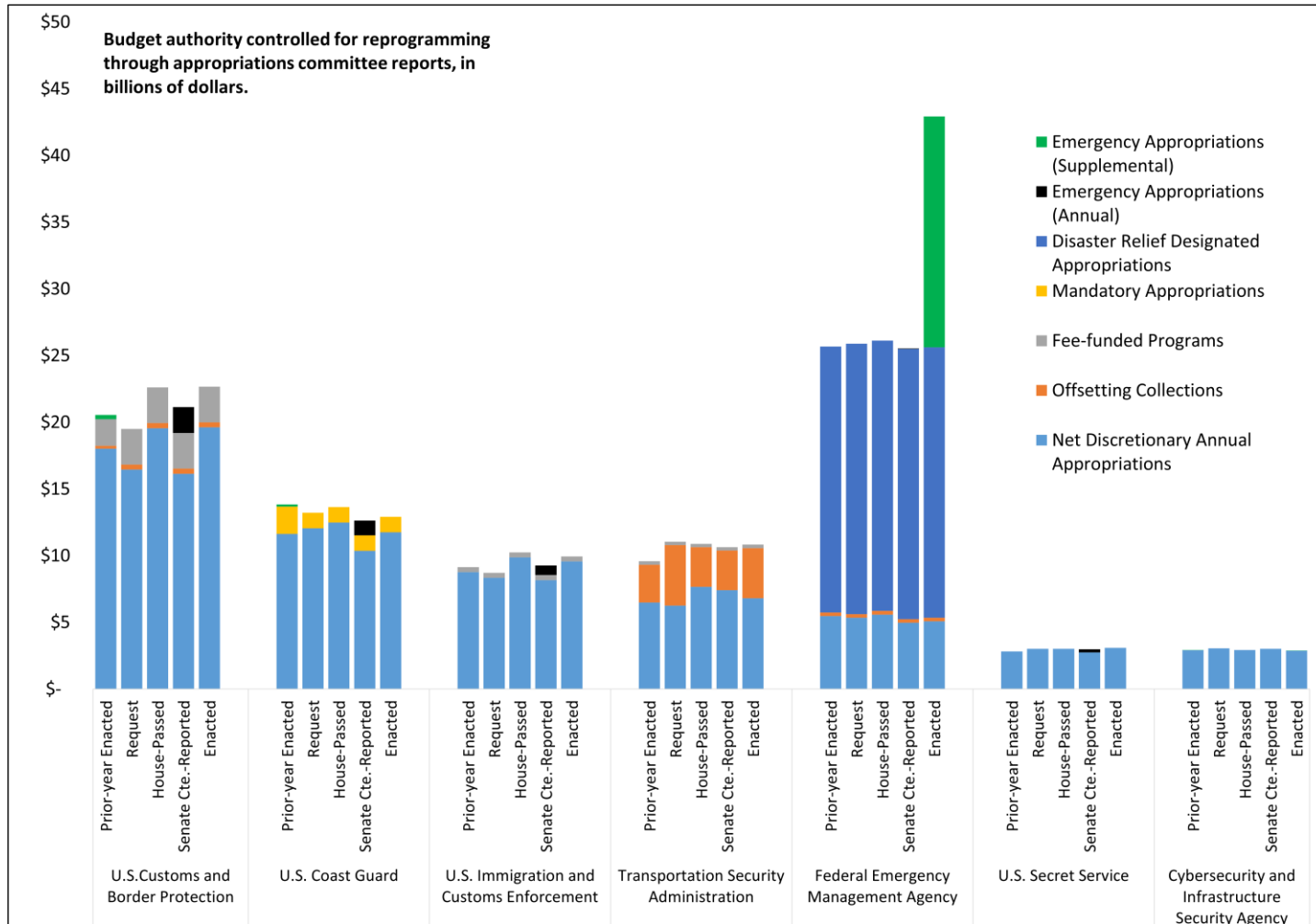
Among the changes **Figure 1** illuminates are

- the relative magnitude of disaster spending (which encompasses the mandatory, disaster relief-designated, and supplemental funding for FEMA) compared with other DHS funding priorities;
- the Administration’s proposal to provide additional offsetting fee revenue to support TSA, and how appropriations measures needed to include additional discretionary funding to maintain the proposed budget in the absence of authorization to provide those additional revenues; and
- FY2024 advance supplemental appropriations provided in Division J, Title V of P.L. 117-58 (the Infrastructure Investment and Jobs Act).

⁹ For more details about adjustments to discretionary spending limits under the Budget Control Act, see CRS Report R45778, *Exceptions to the Budget Control Act’s Discretionary Spending Limits*, by Megan S. Lynch.

¹⁰ The Congressional Budget Office scores the \$16 billion in supplemental appropriations for the Disaster Relief Fund in P.L. 118-15 as being FY2024 appropriations. Supplemental appropriations in this case also include advance appropriations provided in P.L. 117-58, the Infrastructure Investment and Jobs Act, Division J.

Figure I. DHS Budget Authority by Selected Components, FY2023 and FY2024



Source: See Table 2.

Notes: Data do not reflect the impact of rescissions or advance appropriations not available in a given fiscal year. Some values are not visible due to scale.

DHS Appropriations: Comparing Scores

It is often useful to present comparative analysis to put proposed annual funding levels for DHS components in context. **Table 3** shows net discretionary annual FY2023 appropriations for DHS distributed by departmental component in comparison with two common baselines described below.

The table presents an analysis of component-level net discretionary annual appropriations—appropriations provided from the Treasury that are not offset by other incoming resources or given special exemption.¹¹ Comparisons are drawn between two common baselines that are also shown in **Table 1**—the FY2024 requested annual funding level and the FY2023 enacted funding level. The first column of figures shows the FY2024 enacted annual net discretionary amount for each component. Changes from that level are reflected in thousands of dollars, and then as a percentage. The components are ordered from largest to smallest by FY2024 enacted annual net discretionary budget authority.

FY2023 and FY2024 supplemental and advance appropriations are not reflected in **Table 3**. The purpose of this table is to provide comparative perspectives on *annual* appropriations levels, as well as to improve understanding of comparative annual appropriations levels across the department, rather than to survey *total* resources provided by Congress.

Table 3. Enacted DHS Annual Net Discretionary Appropriations, FY2024, Compared
(net discretionary budget authority, in thousands of dollars)

Component	P.L. 118-47, Div. C	v. FY2024 Annual Request		v. FY2023 Annual Enacted	
		\$	%	\$	%
CBP	19,619,040	3,172,978	19.3%	1,591,645	8.8%
USCG	11,753,197	-305,267	-2.5%	122,706	1.1%
ICE	9,557,062	1,225,523	14.7%	798,102	9.1%
TSA	6,800,287	537,896	8.6%	316,747	4.9%
FEMA	5,080,537	-267,719	-5.0%	-394,887	-7.2%
USSS	3,087,797	78,019	2.6%	265,617	9.4%
CISA	2,873,008	-183,278	-6.0%	-34,130	-1.2%
MD	1,982,637	-461,007	-18.9%	-85,768	-4.1%
S&T	741,634	-145,535	-16.4%	-158,907	-17.6%
CWMD	409,441	-18,620	-4.3%	-21,531	-5.0%
OSEM	404,695	76,640	23.4%	19,901	5.2%
FLETC	377,200	-1,998	-0.5%	-29,347	-7.2%
IASA	345,410	-27,845	-7.5%	28,770	9.1%
USCIS	281,140	-584,054	-67.5%	13,159	4.9%
OIG	220,127	-8,244	-3.6%	5,248	2.4%

¹¹ The two most common types of exemption in the DHS appropriations context are the emergency designation and the disaster relief designation. These designations exempt such funding from being counted against discretionary budget limits.

Component	P.L. 118-47, Div. C	v. FY2024 Annual Request		v. FY2023 Annual Enacted	
		\$	%	\$	%
Total	63,533,212	3,087,489	5.1%	2,437,325	4.0%

Source: CRS analysis of P.L. 117-328, Division F, and its accompanying explanatory statement, H.R. 4367, and H.Rept. 118-123.

Notes: Negative numbers are shown in parentheses. “—” = a zero value, indicating no difference. Data do not reflect the impact of transfers, rescissions, emergency- or disaster relief-designated funding, or advance appropriations not available in the given fiscal year. CBP = U.S. Customs and Border Protection; USCG = U.S. Coast Guard; ICE = U.S. Immigration and Customs Enforcement; TSA = Transportation Security Administration; FEMA = Federal Emergency Management Agency; USSS = U.S. Secret Service; CISA = Cybersecurity and Infrastructure Security Agency; MD = Management Directorate; S&T = Science and Technology Directorate; CWMD = Office of Countering Weapons of Mass Destruction; OSEM = Office of the Secretary and Executive Management; FLETC = Federal Law Enforcement Training Center; IASA = Intelligence, Analysis, and Situational Awareness; USCIS = U.S. Citizenship and Immigration Services; OIG = Office of the Inspector General.

Emergency-Designated Funding in Annual Appropriations Measures

It is atypical for annual appropriations measures to include emergency-designated appropriations. However, the Biden Administration’s budget proposal—with the inclusion of a \$4.7 billion emergency-designated contingency appropriation—could be said to have opened the door for atypical approaches in FY2024. If the Administration’s proposal had been enacted, ongoing activities that had been funded in the FY2023 DHS annual appropriations act could have been funded as emergency requirements in FY2024 if migrant activity at the U.S.-Mexico border reached certain thresholds.¹² Those contingent emergency appropriations are not included in this reports’ analysis for two reasons: (1) the precise level of budget authority that would have been provided was contingent upon an unpredictable outside factor, and (2) the potential budget authority was not allocated by component—funding distribution would have been done by the Secretary of DHS based on need.

SAC-reported S. 2625 included \$4.3 billion in emergency-designated funding distributed across 9 of DHS’s 15 components. **Table 4** lists those components and the appropriations receiving emergency-designated budget authority in the SAC-reported bill.

¹² For more details, see “Southwest Border Contingency Fund,” in CRS Report R47496, *DHS Budget Request Analysis: FY2024*, by William L. Painter.

Table 4. Emergency-Designated Appropriations in SAC-Reported S. 2625
(thousands of dollars of budget authority)

Component (Appropriation)	Amount
Management Directorate (PC&I)	\$63,365
U.S. Customs and Border Protection (O&S)	798,652
U.S. Customs and Border Protection (PC&I)	1,152,529
U.S. Immigration and Customs Enforcement (O&S)	686,000
U.S. Immigration and Customs Enforcement (PC&I)	35,000
U.S. Coast Guard (PC&I)	1,118,322
U.S. Secret Service (O&S)	197,785
U.S. Secret Service (PC&I)	18,000
U.S. Secret Service (R&D)	4,217
Federal Emergency Management Agency (PC&I)	33,020
U.S. Citizenship and Immigration Services (O&S)	183,000
Federal Law Enforcement Training Center (PC&I)	8,000
Countering Weapons of Mass Destruction (FA)	2,000

Source: CRS analysis of S. 2625 and S.Rept. 118-85.

Notes: PC&I = Procurement, Construction, and Improvements; O&S = Operations and Support; R&D = Research and Development; FA = Federal Assistance.

Ultimately, the FY2024 enacted DHS appropriations measure did not include any emergency or contingent emergency appropriations.

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