

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ROBERT F. KENNEDY HUMAN RIGHTS;
SOUTHERN BORDER COMMUNITIES
COALITION; URBAN JUSTICE CENTER,

Plaintiffs,

v.

U.S. DEPARTMENT OF HOMELAND
SECURITY; KRISTI NOEM, in her official
capacity as Secretary of Homeland Security,

Defendants.

CASE NO. 1:25-cv-01270-ACR

DECLARATION OF ANN M. TIPTON

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I, Ann M. Tipton, based upon my personal knowledge and information made known to me in the course of my official employment hereby declare, to the best of my knowledge, information, and belief, as follows relating to the above-captioned matter:

1. I am the Director of the Budget Division within the Office of the Chief Financial Officer at the U.S. Department of Homeland Security (DHS). The Budget Division oversees the administration of the Department's total budgetary resources to ensure the efficient and effective use of funds. The Budget Division's responsibilities include the formulation of the Department's budget submissions to the White House Office of Management and Budget (OMB), and other work related to the formulation of the President's annual budget submission for DHS. The Budget Division is also responsible for execution, control, and monitoring of appropriations for the Department that Congress has enacted. The Director of the Budget Division is responsible for

managing and overseeing all of the Divisions' responsibilities. I have been the Director of the Budget Division at DHS since May 2023. Prior to becoming the Director, I served as a senior advisor to the Chief Financial Officer at DHS between March and May 2023. Prior to joining DHS, I served as the Deputy Director of Budget Programs within the Headquarters Department of the U.S. Air Force between December 2021, and March 2023. I have personal knowledge regarding the budget process and interactions between DHS and other executive offices.

2. For fiscal year 2025, DHS received funding through a year-long continuing resolution. The continuing resolution does not appropriate any specific funding amounts for the Office of the CIS Ombudsman (CISOMB), Office for Civil Rights and Civil Liberties (CRCL), or the Office of the Immigration Detention Ombudsman (OIDO, and together, the Offices). Instead, these Offices receive funding as part of the larger appropriation for Operations & Support for the Office of the Secretary and Executive Management. Even though none of the offices receives a specific appropriation, the Department treats each office as a separate program, project, or activity (PPA) within the larger appropriation. As individual PPAs, the Department assigned each office a certain funding level for execution in fiscal year 2025 through an expenditure plan that the Department submitted to Congress. The funding level for each office that the Department established in the expenditure plan is as follows: \$10,383,000 for CISOMB, \$42,964,000 for CRCL, and \$27,341,000 for OIDO.

3. DHS is executing this funding. To my knowledge, each of the Offices, including OIDO, continues to obligate and execute the funding they were provided for fiscal year 2025. During the fiscal year, the Department can, and does, make funding adjustments to PPAs through reprogramming and transferring funds consistent with its authorities. These adjustments are made because funding needs and priorities at the Department can change throughout the year within an

appropriation or across the appropriations for the entire enterprise. The Department submitted a transfer and reprogramming notification to Congress on June 13, 2025 that would make some adjustments to the PPAs for the Offices. CRCL will require slightly more funding for fiscal year 2025, so the Department is increasing its PPA to \$48,405,000. This additional funding will come from OIDO, which will be reduced to \$20,862,000. Budgets and organizational authorities can always change from year to year, but the Department executes, and plans to execute, based on the authorities and funding levels that currently exist. All of the Offices are funded through the remainder of fiscal year 2025, and the Department will execute that funding.

4. The details of President's Budget for fiscal year 2026 was presented to Congress on May 30, 2026. In terms of the timeline, the goal is for the President's budget to be submitted to Congress between January and February in the year prior to the year for which funding is requested. The internal budget planning and development work at the Department ordinarily begins around a year prior to the budget submission goal, meaning that initial budget planning for fiscal year 2026 began two years ago in fiscal year 2024. This is a protracted process involving multiple branches of government. The development of the President's Budget usually begins when OMB issues a budget planning guidance memorandum, often referred to as "spring guidance." The spring guidance provides agencies with detailed instructions and deadlines for submitting budget requests and supporting materials. Federal agencies, including DHS, then develop budget requests and submit them to OMB, usually in the fall. Next, having reviewed the agencies' budget requests, OMB gives direction to federal agencies on what is supported and not supported in the final budget request (OMB Passback). Federal agencies have the opportunity to respond to the directions in the OMB Passback, both formally and informally, to influence those decisions but OMB ultimately makes the final decision on what to include in the President's budget proposal.

5. After this process is complete, the President submits his budget proposal to Congress. Proposed funding is divided among and addressed by 12 subcommittees, which hold hearings. Each is responsible for funding for different government functions such as defense spending or energy and water. The House and Senate create their own versions of 12 appropriations bills, which must be negotiated and merged. Both chambers must pass a single version of each funding bill. Congress sends the approved funding bills to the President to sign or veto. The appropriations bill that Congress ultimately passes for the Department may contain some, all, or none of the recommendations from the budget submitted by the President.

6. Regardless of what funding bills Congress may pass for future fiscal years, the Department is still responsible for executing the funding it received for the current year. Accordingly, it is generally considered inappropriate to implement a plan for reduced budget authority before that reduction becomes reality.

7. As it relates to the Offices and the fiscal year 2026 budget, DHS submitted preliminary funding proposals to OMB. DHS's preliminary funding proposals were sent to OMB in September 2024. [REDACTED]

[REDACTED]

8. On April 10, 2025, OMB provided the OMB Passback to DHS. [REDACTED]

[REDACTED]

[REDACTED]

9. [REDACTED]

[REDACTED] DHS has no independent authority to make decisions or recommend its own budget to Congress; only the President can recommend funding levels for the Department and other agencies to Congress.

10. The President's budget for fiscal year 2026 recommends that Congress eliminate funding for OIDO. Specifically, the President's budget states that it "[e]liminates . . . the Office of Immigration Detention Ombudsman" and that "[t]his program change represents the RIF that occurred within the Office of the Immigration Detention Ombudsman (OIDO). OIDO has been eliminated in its entirety." The second quote is from language describing changes proposed in the budget against what was enacted in FY 2025. All of the Offices have similar program change language showing a chart of staffing and budget authority for FY 2025 and then the changes for FY 2026. That recommendation is not a reflection of what OIDO is currently doing and not meant to suggest that OIDO has been eliminated by RIFs.

11. It is ultimately up to Congress to pass a budget for DHS, including OIDO, for fiscal year 2026 and beyond. Congress may pass a budget that differs from the President's recommendation.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 16th day of June, 2025.

A handwritten signature in black ink, appearing to read 'Ann M. Tipton', with a long horizontal line extending to the right.

Ann M. Tipton, Ph.D., PMCEd, CDFM
Director, Budget Division
Office of the Chief Financial Officer
U.S. Department of Homeland Security