

INTRODUCTORY SECTION



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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April 14, 2014

To the Honorable District Judges, County Court at Law Judges,
County Probate Judges, Commissioners Court Members,
Citizens of El Paso County and the Financial Community:

Texas Local Government Code, §114.025, requires that the County Auditor publish in April of each year, subsequent to the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 2013.

This report consists of management's representations concerning the finances of the County. Therefore, management of the County assumes the responsibility for accuracy, completeness, fairness and reliability of the financial data presented in this report, including all disclosures. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County of El Paso's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

This report is designed to present fairly the financial position and results of financial operations of the County in all material respects and to demonstrate compliance with applicable finance-related legal and contractual provisions. This report adheres to the principal of full disclosure to the best of our ability so that the readers may better understand the County's financial affairs.

Gibson, Ruddock, Patterson, LLC, an independent certified public accounting firm has audited the County of El Paso's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of El Paso County for the fiscal year ended September 30, 2013, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based on the independent audit performed by our external auditors, they have concluded that there was a reasonable basis for rendering an unqualified opinion that the County of El Paso's financial statements for the fiscal year ended September 30, 2013, are fairly presented in conformity with

GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the financial statements of the County of El Paso was part of a broader, federally mandated "Single Audit" designed to meet the special needs of the federal grantor agencies. Standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County of El Paso's separately issued Single Audit Report by Gibson, Ruddock, Patterson, LLC. The County's Single Audit was prepared pursuant to provisions in the Single Audit Act and the Single Audit Act Amendments of 1996 of the Executive Office of the President, Office of Management and Budget Circular A-133, entitled *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*. The County's single audit for the fiscal year ended September 30, 2013 disclosed no material weaknesses in the internal control structure. Furthermore, this CAFR is presented according to the reporting model established by GASB 34 and related statements.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County of El Paso's MD&A can be found immediately following the report of the independent auditors.

El Paso County Government Profile

El Paso County was created from Bexar District in 1849, organized in 1850, and incorporated in 1871. Parts of El Paso County were taken to form Culberson County in 1911 and Hudspeth County in 1915. The County was named for being a well-known pass through the Rocky Mountains. It is the most western county in Texas, and is about equidistant from Houston, Texas, Los Angeles, California and Denver, Colorado. Also, bordered on the east side by Hudspeth County, El Paso County is just to the north of the International Boundary between the United States of America and the Republic of Mexico, and touches Doña Ana County in New Mexico. County government in Texas is, for many people, the primary and most accessible level of government. County governments are political subdivisions of the State. The State has created 254 counties. Initially, the counties were primarily created to facilitate the judicial system. As a result of State legislative changes over the years, county governments in Texas are involved not only with the judicial system, but also the delivery of health and welfare services, public safety, cultural and recreational activities, and construction and maintenance of roads and bridges. In comparison to some of the other states, Texas counties have only a very limited ordinance making authority, as specifically granted by the State legislature.

Counties in Texas have many comparable characteristics and are similarly organized. Each county has a governing body called Commissioners Court. The Commissioners Court is composed of five members. One member, the county judge, is elected at large to a four-year term. The other four members are county commissioners. Each county commissioner is elected from a precinct to a four-year term. County judges have judicial responsibilities in all but the largest urban counties. In large urban counties, such as El Paso County, the county judge has no judicial responsibilities. Instead, the El Paso County Judge is often referred to as the County's Chief Executive Officer (CEO). In all Texas counties, the County Judge presides over commissioners court meetings.

The Commissioners Court serves as the executive branch of county government. Among a myriad of constitutional and statutorily imposed duties and responsibilities, the five members of commissioners court have the exclusive responsibility and authority over a multitude of areas in the operation of county government. To name a few, the Commissioners Court is responsible for approving the county's operating budget and budgetary amendments, setting ad valorem property tax rates, auditing and directing settlement of all claims against the County. Additionally, this body appoints certain county officials and board members. The Commissioners Court also determines when propositions to issue bonds will be submitted to the voters.

The County is a strategic crossroads for continental north-south and east-west traffic. The County spans a geographic area of about 1,058 square miles. The County enjoys fairly sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/Juarez region. According to the latest U.S. Census Bureau population trends, the County population is at 827,938. The City of El Paso, the County seat, is estimated as having a population of 672,538. El Paso is the largest City in the United States that borders Mexico. Based on population, El Paso is the sixth largest city in Texas. Larger than Boston, Seattle, and Denver, the City of El Paso is the 19th largest city in the U.S. Combined with its sister city, Juarez, Mexico, the El Paso metro area holds more than 2.5 million people, making it the world's largest population center on an international border.

With four international ports of entry, El Paso is a primary intersection for regional trade in the Southwest. In 2013, El Paso took top ranking in several "best of" studies of U.S. Metros. El Paso was also ranked second by Forbes for Downtown Revitalization. The Texas Department of Transportation travel counselors named El Paso the best city in West Texas. New Geography magazine ranked El Paso 21st on its list of best mid-sized cities for manufacturing jobs. Lastly, for the third consecutive year, U.S. Congressional Quarterly ranked El Paso the safest city of its size nationally.



El Paso County and neighboring Ciudad Juarez, Mexico are separated by the Rio Grande River. According to estimation by local officials, the Ciudad Juarez metro population is 1,537,694. The geographic location of El Paso encourages enterprising businesses the unique versatility of being internationally known while remaining in the United States.

With Interstate 10 running east to west through El Paso and its proximity to Interstate 25 and Mexico's Pan American Highway, this area represents a trade corridor with accessibility to rail lines and four international ports of entry with Mexico. Over a number of years, the County has been actively involved in the creation of a new port of entry in Fabens, Texas known as the Tornillo Guadalupe Port of Entry. As of fiscal year 2013, capital appropriations related to this project totaled \$66,790,114, of which \$7.4 million are Road and Bridge funds, while all years expenditures as of September 30, 2013 totaled \$40.6 million. Funds expended to date relate to environmental assessment; bridge design; purchase of land and right-of-way necessary for this project; and construction in progress. Of the \$40.6 million in

expenditures, \$1.4 million represents land donated to the U. S. General Services Administration. Also, a significant amount relates to the efforts for securing the presidential permit to move forward on construction of the port of entry. Based on the fact that a presidential permit was issued in fiscal year 2005, El Paso County continues its negotiations with federal, state and international officials on the timely construction of this bridge in unison with other agencies and anticipates completion of the County's portion by the fall of 2014 with Mexico slated to begin their half of the construction in 2015. Various sources to fund the construction of this bridge have been secured and require that other agencies fund and construct their facilities in a timely manner. The United States portion of the bridge will finish in 2014.

Commissioners Court is considered financially accountable for the El Paso County Hospital District (District), also known as University Medical Center, and its activities are included in this CAFR. As a component unit, the District is included in this CAFR because the El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over it by appointing its board members, approving its budget and setting its tax rate. Nonetheless, the District is a completely separate and dissimilar organization that is governed by the *Texas Constitution, Article 9, § 4* and *the Health and Safety Code, Chapter 281*, a different set of constitutional and statutory laws. All accounting and budgeting records of the District are maintained by the District, audited by an independent accounting firm and reported on in much greater detail in their various interim and annual financial reports. Copies of any of the District's financial reports can be obtained directly from the District or from their website at www.umcel Paso.org.

The County's budget is prepared and adopted annually as a balanced budget pursuant to Texas law. A balanced budget is achieved by ensuring that the amounts budgeted in a fiscal year for expenditures do not exceed the projected revenues, to include any available fund balances. The appropriations of the activities of the General, Special Revenue, Enterprise, and Debt Service Funds are included in the annual budget. Also, budgets are adopted for the major capital construction projects and grants. Grant and capital project budgets may be included in the adopted budget when pertinent information is available; otherwise, these funds are budgeted throughout the year as relevant financial information becomes available.

The County's appropriations for departments are approved at the character level, representing personnel, operating and capital line items. The Commissioners Court has a standing order not to allow departments to transfer salary appropriations to non-salary line items without specific authorization from the Court.

The County's budgetary and accounting records are organized and operated on a fund basis. A "fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. There are three broad categories of funds used in governmental accounting: governmental, proprietary, and fiduciary funds.

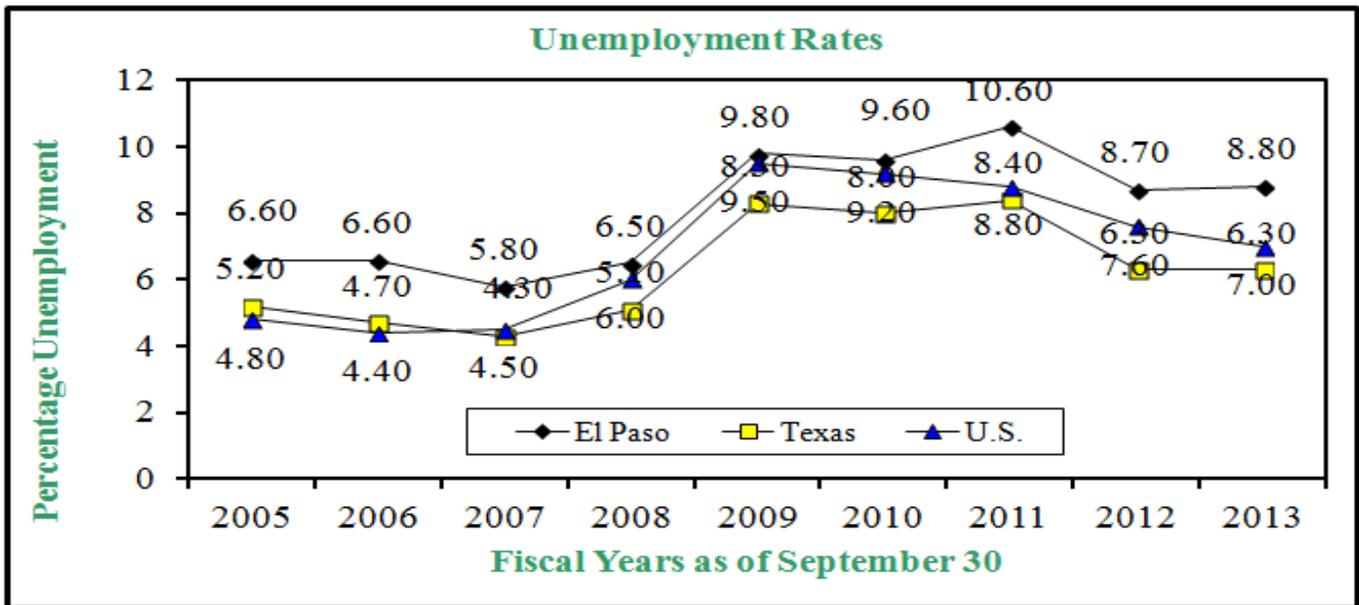
Factors Affecting Financial Condition

Information presented in these financial statements is perhaps best understood when considered from a broad perspective of the specific environment within which the El Paso County operates.

El Paso MSA Employment by Industry					
Amounts in Thousands					
ELPaso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission					
Industry Types	September 2012	September 2013	Amount Change	Percentage Change	Percent of Total
Construction	14.20	13.40	(0.80)	-5.63%	4.71%
Manufacturing	17.60	18.30	0.70	3.98%	6.43%
Trade	45.60	45.90	0.30	0.66%	16.12%
Trans., Ware, & Util.	12.90	13.10	0.20	1.55%	4.60%
Information	4.80	5.00	0.20	4.17%	1.76%
Financial Activites	12.70	12.60	(0.10)	-0.79%	4.43%
Services	111.30	109.70	(1.60)	-1.44%	38.53%
Total Government	68.70	66.70	(2.00)	-2.91%	23.43%
Total Labor Market	287.80	284.70	(3.10)	-1.08%	100.00%

Local Economy. The El Paso region slight downturn in the employment trends, or -1.08% overall, as reflected in the chart above depicting a high level summary of El Paso’s changes in the employment industry components. Mexico’s economy, as well as the border retail activity, has lost some of the previously gained momentum, over the past two years. As can be seen, the service industry remains vital to the economy. Our second largest economic driver is the Fort Bliss Military Base. The Army’s Fort Bliss regional military complex has seen a net increase of 1.1 percent over 2012 and has grown to over 29,000 active-duty personnel, 11,000 full time civilian workers and more than 44,000 family members as well as over 3,100 on-site contractors. This is the largest projected net gain for any military installation in the U.S. The increases are part of the Defense Department projects including Army Modular Force initiative, global repositioning, and the 2005 Base Realignment (BRAC) process to “Grow the Army” announcements. Annual payroll at Fort Bliss has jumped to over \$2.5 billion, and the Compensation by Fort Bliss represents 16 percent of the regions total compensation. The U.S. Army will have invested nearly \$5 billion in new facilities and infrastructure by 2013. Of special note is the fact that the U.S. Air Force plans to move six training centers from across the U.S. which will also bring between 8,000 – 10,000 airmen to the post each year beginning in 2014. Being that the El Paso area serves as a vital retail trade center for far West Texas and northern Mexico, the County's economy is bolstered by a variety of sectors. The regional economy is predominantly comprised of agriculture, agribusiness, manufacturing, tourism, wholesale and retail trade, and government. Farming and ranching have been mainstays of the economy for more than 100 years. In recent years, more focus has been placed on tourism and outdoor recreation as a significant component of the economy. El Paso County has developed an economy that is driven largely by manufacturing, international trade, military training, wholesale and retail trade, and educational services.

Although El Paso’s unemployment rate remains higher than that of the rest of the State, as well as that of the nation, as depicted on the chart below, El Paso should continue to see future employment gains as the national economy stabilizes. Historical trends indicate El Paso’s gains should align closer to that of the rest of Texas. According to the Texas Workforce Commission's October 2013 issue of Texas Labor Market Review, the statewide unemployment rate was 6.3 percent in September. When compared to the same time last year, this stayed the same. As reflected on the next page, El Paso’s unemployment rate for September was 8.8 percent in comparison to 8.7 percent in September 2012. Although the unemployment rate went up by a small amount, El Paso lost a net 3,100 jobs. The reason for the rate increase was the sharp growth in employable population that exceeded new job creation.



Over the past fiscal year, between September 2012 and September 2013, El Paso lost 3,100 jobs overall. Further analysis reflects that 1,400 jobs were added which netted with 4,500 employment losses. The various job gains occurred in manufacturing, 700, trade 300, transportation, 200, and information at 200. On the other hand construction lost 800, financial activities 100, the service sector 1,600 while total government lost 2,000. The reduction continues in the service sector and all level of government which seems to be a common theme throughout the nation.

El Paso's cultural and business ties as a border region with Mexico drive its economy. The renewed attraction of El Paso County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. The El Paso labor market experienced very favorable gains in new jobs resulting from the expansion of Ft. Bliss between 2008 and 2013. Indirect and induced impacts will create nearly one additional job in El Paso for each one generated at Ft. Bliss.

El Paso continues to transition from a goods-producing economy to a service economy. Overall, optimistic indications remain on the County's financial outlook given our low government taxes, abundance of labor, and moderate wage rates. Additional information on El Paso County may be obtained by visiting El Paso County's website at <http://www.epcounty.com/history/>.

Long-Term Financial Planning. County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners Court members usually decide to use a portion of fund balances reserves to balance the revenues to appropriations. As a sound financial management practice, members of the Commissioners Court consistently emphasize maintaining sufficient unassigned fund balance levels (unrestricted net assets) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Over the years, the County has emphasized stabilization of ad valorem property tax rates. The court increased its tax rate to \$0.361434 in fiscal year 1999 and maintained this same rate through fiscal year 2002. During these years, the County was fortunate to receive various uncertified and unbudgeted cash reimbursements, which resulted in significant fund balance gains. The drawback to this was that various administrations subsequently set expenditure levels significantly higher than sustainable actual future revenues.

As a result, subsequent tax rate increases were necessary and in fiscal year 2005 the rate was set at an all time high of \$0.432259 per \$100 valuation. Subsequent to reappraisals and new values being added to the taxable base, El Paso County's rate was reduced in 2009 to \$0.342437 and set at \$0.338258 in 2010, \$0.363403 in 2011, lowered to \$0.361196 in 2012 and rose in 2013 to \$0.408870. In addition, emphasis remained on revenue generating initiatives to more effectively collect various county fines and fees. This included continued efforts and cooperation from the Tax Office, Justices of the Peace Offices, County Sheriff, and Constables in order to collect on outstanding warrants in support of the SCOFFLAW program, whereby auto registration renewals are denied to motorists with outstanding traffic warrants.

Fund balance refers to the excess of assets over liabilities in governmental funds. As stated in the County's financial policies, for the purpose of financial planning, fund balance is defined as the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves in order to avoid borrowing to meet short term operating needs.

As a rule of thumb, since the General Fund is the County's main operating fund, the County strives to maintain an unassigned general fund balance of, at a minimum, equal to projected cash needs for the first fiscal quarter to meet operating obligations (approximately \$25-30 million net cash flow) or 10-15 percent of the total general fund adopted operating budget in any one fiscal year. At the present level, this means that the County should strive to maintain a minimum unassigned general fund balance of at least \$24,424,956 based on the fiscal year 2014 General Fund budget of \$244,249,556. Maintaining a low fund balance could force the County to resort to short-term borrowing to meet payroll and operations for the first quarter of the fiscal year. Also, low fund balance may potentially result in the County being vulnerable to lower bond ratings. Lower bond ratings may ultimately result in more costly future borrowing at higher interest rates, and therefore, increased interest expense in response to an entity's declining financial position depicted at any one point in time. In essence, having some amount of fund balance gives the County the financial ability to cover unanticipated revenue losses or significant unanticipated expenditures, should they occur.

Historically speaking, the County was able to achieve its reserve goal in force at that time of 10 percent of undesignated general fund balance in fiscal year 1998. Continued persistence and emphasis on building and maintaining some amount of reserves resulted in a stable fund balance reserve in the General Fund through fiscal year 2008. It is noteworthy to mention that the actions of Commissioners Court throughout fiscal years 2009, 2010, 2011, 2012 and again in 2013 had a contributing effect of enhancing a favorable expenditure budget variance, or unspent budget balance, within the General Fund.

During fiscal year 2013, the general fund revenue totaled of \$218,515,808 while expenditures totaled of \$219,268,542, resulting in fiscal year 2013 expenditures outpacing revenues by \$752,734 and thus decreasing the general fund balance by almost 1.49 percent from the previous year. Revenues and other sources grew by approximately \$12,778,045 or 6.21 percent. An increase of \$13.1 million in

property taxes and an increase \$1.3 million in Sales taxes was offset by declines in the areas of licenses and permits, intergovernmental and charges for services. Overall, expenditures and other uses increased by \$16.5 million or 8.19 percent, mainly attributed to salary and fringe benefits associated to cost of living and step plan merit increases and cost of the Sheriff's collective bargaining agreement.

For fiscal year 2014, the Court increased its use of fund balance in the budget by \$1,944,610 or about 17.37 percent over the previous year for a total of \$13,141,204. As a result, the County ended fiscal year 2013 with an unassigned fund balance of \$35,413,271, and surpassed its minimum target goal of 10.0 percent, with a ratio of 14.50 percent of the fiscal year 2014 adopted general fund budget of \$244,249,556.

It is vitally important that the Commissioners Court remain focused on trends of the general fund, especially in light of the prior funding cuts from the State during the last legislative session. It is imperative that the Commissioners Court continue to focus on revenue enhancement in order to adequately fund present and future mandates placed on County government. As in the previous fiscal year, the fiscal year 2014 budget incorporated additional funding for the sheriff's department collective bargaining agreement for law enforcement. Also, the County reinstated the merit step increases as well as a cost of living increase for all other employees. Departments will continue to be challenged to increase efficiencies in order to operate within their budgets. More than ever, monitoring of revenues and expenditures will be paramount in forecasting budget inadequacies and identifying potential excesses.

For the future, it is anticipated that in fiscal year 2014 the Court will continue to face significant funding challenges. Some of those challenges will be additional operating costs of new facilities and automatic contractual collective bargaining salary adjustments for the sheriff's department. Specific monitoring will remain focused on revenues related to hotel occupancy and sales and use taxes as they tend to be impacted negatively during times of national and international conflict due to the nature of El Paso County's proximity to the international border. Also, expenditure growth due to inflation and the possibility of new mandates will be challenges faced by the Court.

Finally, as a result of the trend of shifting of unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2014 budget, the Court must remain cautious in planning for future budget years in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that County government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives. During fiscal year 2013, some of the major initiatives funded with the debt issued in previous fiscal years were either completed or substantially completed. Some of the ongoing projects are the East and Northwest Annexes, ERP Financial Management Software, Jail Administration roof, jail annex roof, P25 Radio replacement, vehicles, Judicial Administration Computer System, the Eastside County Sportspark, and the Jail Annex Expansion and the Tornillo Guadalupe Port of Entry.

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of El Paso for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2012. This was the 24th consecutive year that the County of El Paso has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Additionally, the County of El Paso received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2012 fiscal year beginning October 1, 2011. This was the 17th year that the County of El Paso received this prestigious award. The County did not submit a budget document for fiscal year 2013 but did submit one for fiscal year 2012, which also qualified for the Award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

The preparation of this report would not have been possible without the efficient and dedicated services of the County Auditor's staff. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Commissioners Court for their unfailing support in maintaining the highest standards of professionalism in the management of the County of El Paso's finances. I express my sincere thanks to the Council of Judges and other County officials, Department Heads, and employees for their roles in directing the financial affairs of the County in a responsible and professional manner.

Respectfully submitted,



Edward A. Dion
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of El Paso
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

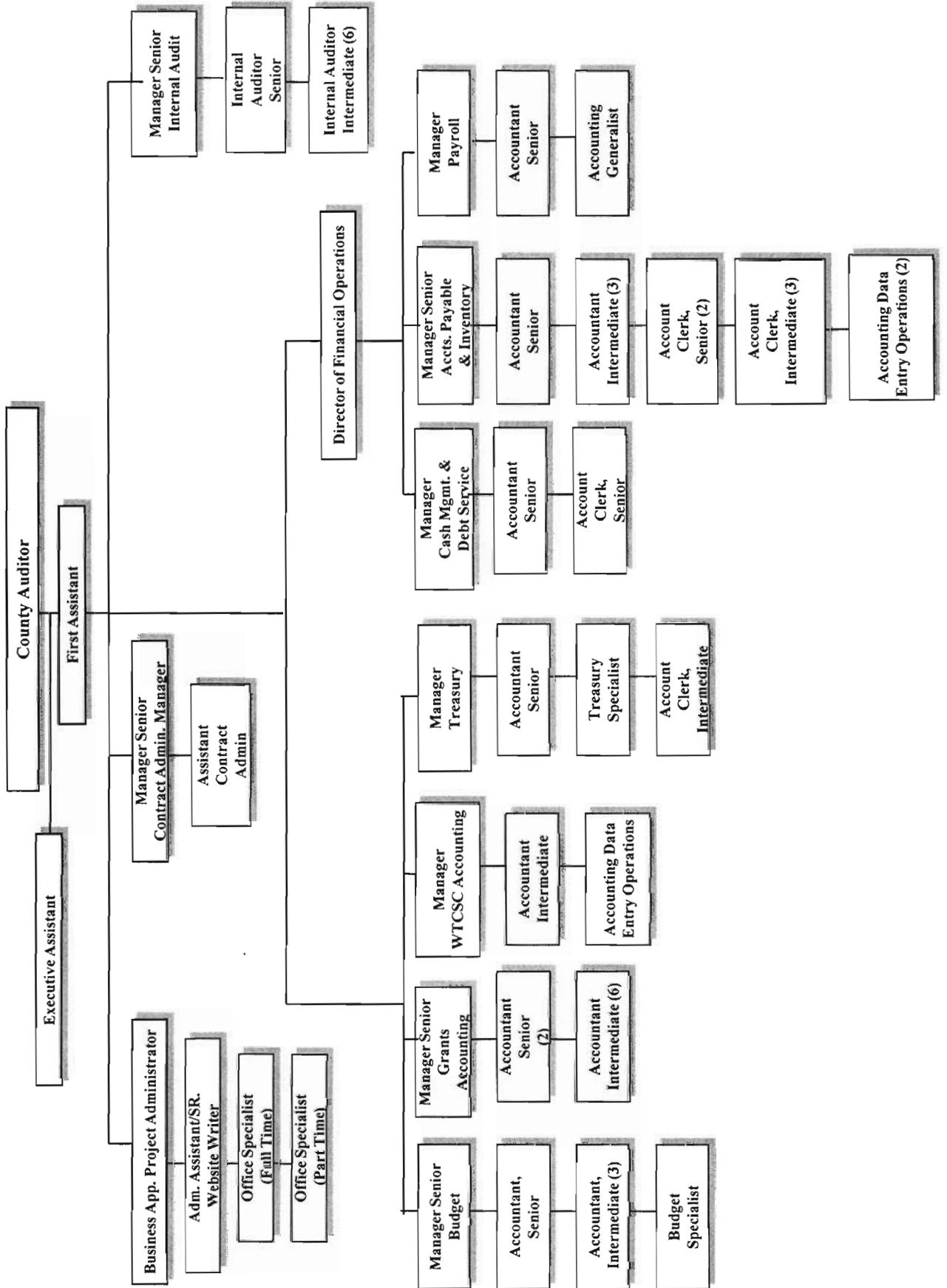
September 30, 2012

Executive Director/CEO

County of El Paso Auditor's Office

Organizational Chart

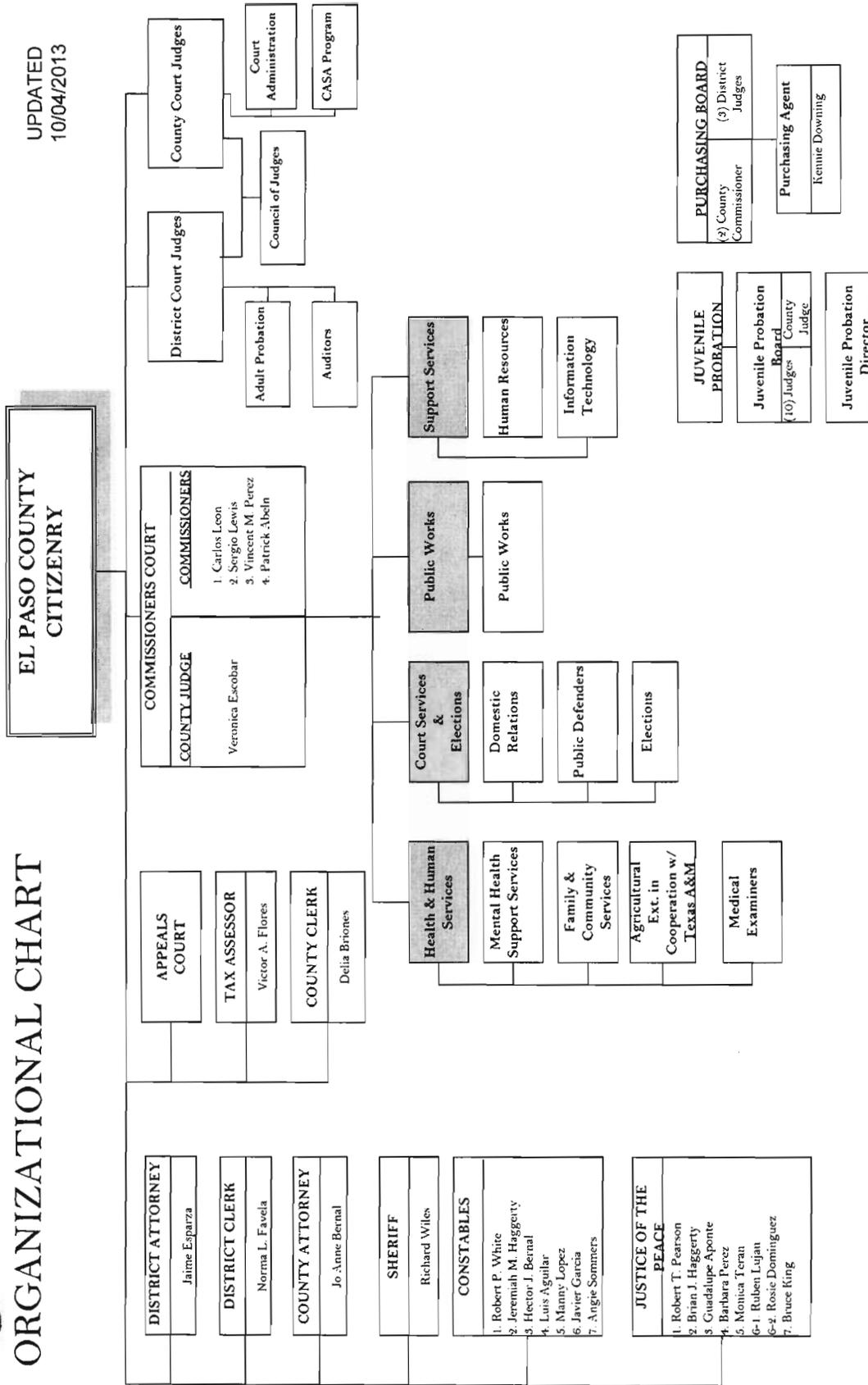
As of October 31, 2013



APPROVED
10/04/2011

UPDATED
10/04/2013

**EL PASO COUNTY
ORGANIZATIONAL CHART**





Directory of Principal Officials



Commissioners Court (The Governing Body)

County Judge, Veronica Escobar
 County Commissioner, Precinct Number 1, Anna Perez
 County Commissioner, Precinct Number 2, Sergio Lewis
 County Commissioner, Precinct Number 3, Tania M. Chozet
 County Commissioner, Precinct Number 4, Daniel R. Haggerty

Room 301, County Courthouse Bldg, (915) 546-2098
 Room 301, County Courthouse Bldg, (915) 546-2014
 Room 301, County Courthouse Bldg, (915) 546-2111
 Room 301, County Courthouse Bldg, (915) 546-2144
 Room 301, County Courthouse Bldg, (915) 546-2044

Council of Judges

Local Administrative Judge, 384th Judicial District, Patrick M. Garcia
 34th Judicial District, William E. Moody, District Judge
 41st Judicial District, Annabell Perez, District Judge
 65th Judicial District, Yahara Lisa Gutierrez, District Judge
 120th Judicial District, Maria Salas-Mendoza, District Judge
 168th Judicial District, Marcos Lizarraga, District Judge
 171st Judicial District, Bonnie Rangel, District Judge
 205th Judicial District, Kathleen Olivares, District Judge
 210th Judicial District, Gonzalo Garcia, District Judge
 243rd Judicial District, Luis Aguilar, District Judge
 327th Judicial District, Linda Y. Chew, District Judge
 346th Judicial District, Angie Juarez Barill, District Judge
 383rd Judicial District, Mike Herrera, District Judge
 388th Judicial District, Laura Strathmann, District Judge
 409th Judicial District, Sam Medrano, Jr., District Judge
 448th Judicial District, Sergio Enriquez, District Judge
 Associate CPS Court, Oscar Gabaldon, Associate Judge
 Associate Family Court 1, Gary Allen Aboud, Associate Judge
 Associate Family Court 2, Kathleen Anderson, Associate Judge
 Associate Family Court 4, Jesus Rodriquez, Associate Judge
 County Court at Law Number 1, Ricardo Herrera, Judge
 County Court at Law Number 2, Julie Gonzalez, Judge
 County Court at Law Number 3, Javier Alvarez, Judge
 County Court at Law Number 4, Alejandro Gonzalez, Judge
 County Court at Law Number 5, Carlos Villa, Judge
 County Court at Law Number 6, Sue Kurita, Judge
 County Court at Law Number 7, Thomas A. Spieczny, Judge
 County Criminal Court 1, Alma Trejo, Judge
 County Criminal Court 2, Robert Anchondo, Judge
 County Criminal Court 3, Carlos Carrasco, Judge
 County Criminal Court 4, Jesus Herrera, Judge
 Criminal District Court No. 1, Diane Navarette, Judge
 County Probate Court No. 1, Patricia Chew, Judge
 County Probate Court No. 2, Eduardo A. Gamboa, Judge
 Juvenile Court Referee 1, Richard L. Ainsa, Judge
 Juvenile Court Referee 2, Maria T. Leyva-Ligon, Judge
 Magistrate I, James T. Carter, Judge

Room 906, County Courthouse Bldg, (915) 546-2134
 Room 905, County Courthouse Bldg, (915) 546-2101
 Room 1006, County Courthouse Bldg, (915) 546-2149
 Room 1105, County Courthouse Bldg, (915) 546-2102
 Room 605, County Courthouse Bldg, (915) 546-2103
 Room 602, County Courthouse Bldg, (915) 546-2141
 Room 601, County Courthouse Bldg, (915) 546-2100
 Room 1002, County Courthouse Bldg, (915) 546-2107
 Room 1005, County Courthouse Bldg, (915) 546-2130
 Room 901, County Courthouse Bldg, (915) 546-2168
 Room 606, County Courthouse Bldg, (915) 546-2032
 Room 701, County Courthouse Bldg, (915) 546-2119
 Room 1101, County Courthouse Bldg, (915) 546-2132
 Room 902, County Courthouse Bldg, (915) 543-3850
 Room 702, County Courthouse Bldg, (915) 834-8209
 Room 603, County Courthouse Bldg, (915) 543-3893
 Room 1104, County Courthouse Bldg, (915) 546-2147
 Room 1103, County Courthouse Bldg, (915) 543-3859
 Room 1102, County Courthouse Bldg, (915) 543-3871
 Room 1102A, County Courthouse Bldg, (915) 543-3824
 Room 802, County Courthouse Bldg, (915) 546-2011
 Room 801, County Courthouse Bldg, (915) 546-2145
 Room 1001, County Courthouse Bldg, (915) 546-2183
 Room 805, County Courthouse Bldg, (915) 546-2190
 Room 806, County Courthouse Bldg, (915) 546-2004
 Room 1106, County Courthouse Bldg, (915) 543-3868
 Room 1201, County Courthouse Bldg, (915) 543-3877
 Room 705, County Courthouse Bldg, (915) 834-8241
 Room 704, County Courthouse Bldg, (915) 834-8232
 Room 705, County Courthouse Bldg, (915) 834-8240
 Room 704, County Courthouse Bldg, (915) 834-8248
 Room 1003A, County Courthouse Bldg, (915) 546-8192
 Room 703, County Courthouse Bldg, (915) 546-2161
 Room 803, County Courthouse Bldg, (915) 546-8183
 6400 Delta, Juvenile Probation Bldg, (915) 849-2552
 6400 Delta, Juvenile Probation Bldg, (915) 849-2560
 600 East Overland, (915) 546-2077

Other Principal Officials

County Attorney, Jo Anne Bernal
 County Auditor, Edward A. Dion
 County Clerk, Delia Briones
 County Purchasing Agent, Kennie Downing
 County Sheriff, Richard Wiles
 County Tax Assessor and Collector, Victor A. Flores
 District Attorney, Jaime Esparza
 District Clerk, Norma Favela
 Human Resources Director, Betsy C. Keller
 Public Defender, M. Clara Hernandez

Room 503, County Courthouse Bldg, (915) 546-2050
 Room 406, County Administrative Offices, (915) 546-2040
 Room 105, County Courthouse Bldg, (915) 546-2071
 Room 300, County Administrative Offices, (915) 546-2048
 3850 Justice Drive, (915) 538-2217
 500 East Overland, Room 101, (915) 546-2140
 Room 201, County Courthouse Bldg, (915) 546-2059
 Room 103, County Courthouse Bldg, (915) 546-2021
 Room 223, County Administrative Offices, (915) 546-2218
 Room 501, County Courthouse Bldg, (915) 546-8185

