



REGISTER OF WILLS

FY2017

RECOMMENDED BUDGET

TO COUNTY COUNCIL

March 29, 2016

Register of Wills - FY2017

MISSION

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To help the person responsible for settling an estate, to collect the assets, pay the creditors and deliver to the heirs the balance of the estate after all legitimate claims have been paid. To provide safekeeping facilities for those who choose to deposit their wills with the Register of Wills before death, and education outreach.

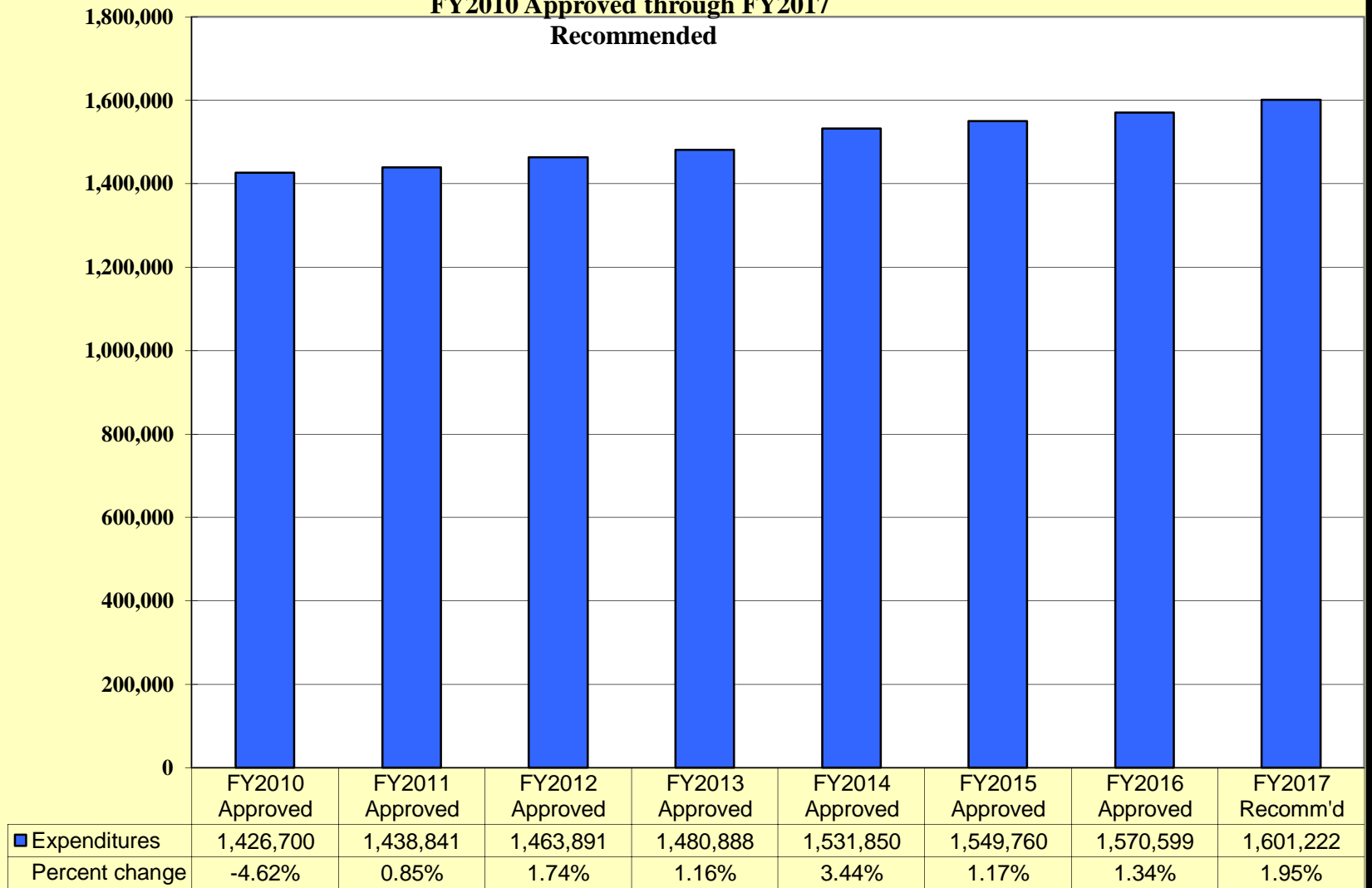
Register of Wills
Ciro Poppiti, III
FY2017

Total number of Authorized Position = 19 full time, 1 part time

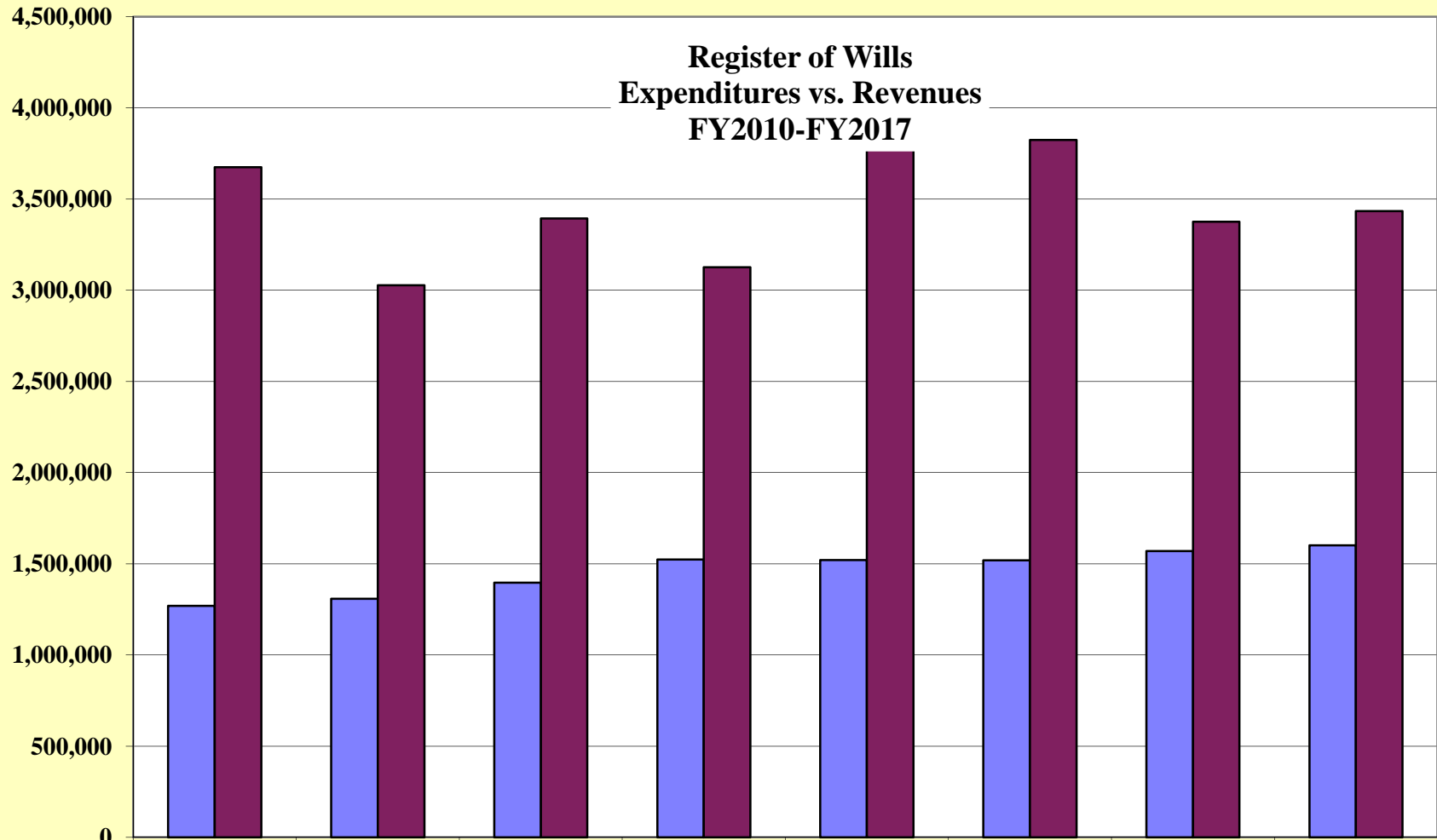
FUNCTIONS

FUNCTIONS				
<u>Probate</u> <ul style="list-style-type: none">• Receive Wills• Enter Probate Orders• Process Real Property title transfer• Audit, process final Estate documents• Collection Old Estates• Scan Documents and Upload to File and Serve Express for Pro Se clients	<u>Archives</u> <ul style="list-style-type: none">• Assist public and professional offices with searches• Maintain archives	<u>Safekeeping</u> <ul style="list-style-type: none">• Provide public with Safekeeping for Wills	<u>Court Related</u> <ul style="list-style-type: none">• Serve as liaison with Court of Chancery and State Agencies in reference to litigation related to the Probate process	<u>Education & Outreach</u> <ul style="list-style-type: none">• Increase public awareness of Probate process through workshops and presentations

**Register of Wills
Budget History
FY2010 Approved through FY2017
Recommended**

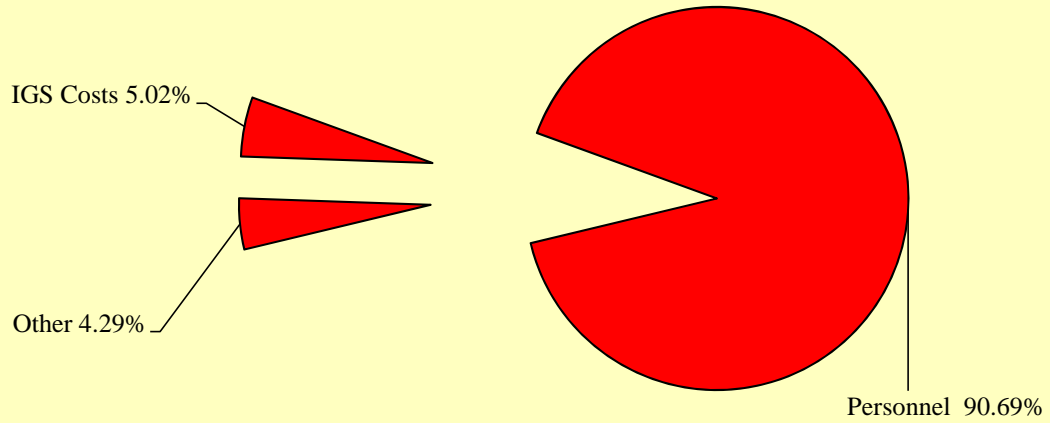


**Register of Wills
Expenditures vs. Revenues
FY2010-FY2017**



■ Expenditures	1,269,562	1,308,160	1,395,935	1,523,089	1,521,352	1,519,600	1,570,599	1,601,222
■ Revenue	3,674,668	3,028,014	3,392,975	3,125,410	3,827,056	3,824,397	3,375,150	3,433,550

**FY2017
Recommended**

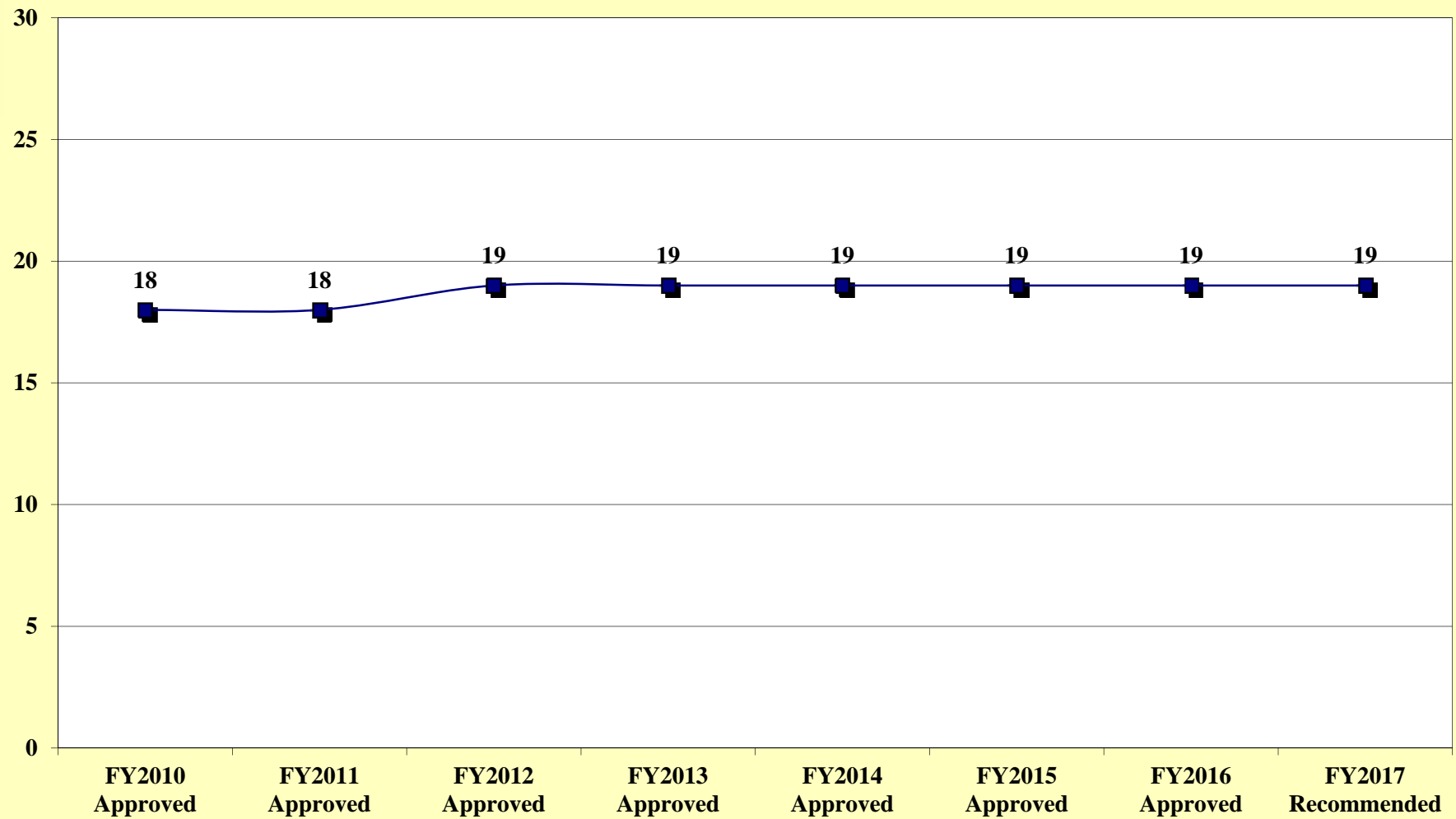


<u>Object Level</u>	<u>FY2017 Recommended</u>
Personnel	\$1,452,214
Other	\$68,702
IGS Costs	\$80,306
<u>Total Budget</u>	<u>\$1,601,222</u>

Other includes Training & Civic Affairs, Communication & Utilities, Materials & Supplies, Contractual Services and Equipment Replacement.



Register of Wills Position History: Fiscal Years 2010 through 2017





**Register of Wills
Fiscal Year 2017 Recommended Budget**

DIVERSITY COMPARISON CY 2013-2015

JOB CATEGORIES		NUMBER OF EMPLOYEES										
		Overall Totals (Sum of Col. B-K)	MALE					FEMALE				
			White (Not of Hispanic Origin)	Black (Not of Hispanic Origin)	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	White (Not of Hispanic Origin)	Black (Not of Hispanic Origin)	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native
			A	B	C	D	E	F	G	H	I	J
Officials and Administrators	2013	0										
	2014	0										
	2015	0										
Professionals	2013	1						1				
	2014	1						1				
	2015	1						1				
Technicians	2013	0										
	2014	0										
	2015	0										
Protective Service Workers	2013	0										
	2014	0										
	2015	0										
Paraprofessionals	2013	0										
	2014	0										
	2015	0										
Administrative Support	2013	15			1			7	5	1	1	
	2014	15			1			10	4			
	2015	13			1			6	6			
Skilled Craft Workers	2013	0										
	2014	0										
	2015	0										
Service-Maintenance	2013	0										
	2014	0										
	2015	0										
Certain Elected/Appointed Officials	2013	3	2								1	
	2014	3	2								1	
	2015	3	2								1	
TOTAL	2013	19	2	0	1	0	0	8	5	1	2	0
	2014	19	2	0	1	0	0	11	4	0	1	0
	2015	17	2	0	1	0	0	7	6	0	1	0

State and Local Government Information (EEO-4) Report Format

COMMENTS:

The Register of Wills office is dedicated to continuing its ongoing commitment to maintaining a diverse workforce.

**REGISTER OF WILLS
RECOMMENDED BUDGET
TO COUNTY COUNCIL**

Object Level	FY2016 Approved	FY2017 Recommended	FY2016 Approved vs. FY2017 Recommended	% Incr (Decr) over FY2016 Approved
Salaries and Wages	\$939,570	\$943,399	\$3,829	0.41%
Employee Benefits	496,093	508,815	12,722	2.56%
Training and Civic Affairs	21,682	32,002	10,320	47.60%
Communication and Utilities	9,485	9,835	350	3.69%
Materials and Supplies	13,000	13,250	250	1.92%
Contractual Services	13,415	12,815	-600	-4.47%
Equipment Replacement	800	800	0	0.00%
Fixed Charges	-	-	-	-
Land/Structures	-	-	-	-
Contingency	-	-	-	-
IGS Costs	76,554	80,306	3,752	4.90%
Intragov. Service Credits	-	-	-	-
Total:	\$1,570,599	\$1,601,222	\$30,623	1.95%

**NEW CASTLE COUNTY
REGISTER OF WILLS
BUDGET DETAILS**

Object Level	FY2017 Recommended		\$ Change	% Change
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Salaries and Wages :	\$943,399		\$3,829	0.41%
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Salaries and Wages includes merit increases of \$19,440, as well as a pay grade increase for the Register of Wills Office Administrator totaling \$3,188 (all salary variances show with a 1% attrition rate). Also included is funding for a part time employee totaling \$12,000.

Employee Benefits:	\$508,815		\$12,722	2.56%
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Employee benefits are calculated at a 54.5% full time benefit rate, and a 10% part time benefit rate.

Training and Civic Affairs:	\$32,002		\$10,320	47.60%
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Training and Civic Affairs increases due to the full cost of employee parking.

Notable items include:

Parking Fees - \$30,600

Membership Dues - \$640

Seminar Fees - \$700

Communication and Utilities:	\$9,835		\$350	3.69%
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Communication and Utilities expense increases due to increased allocation of \$600 to Postage expense related to Operation Backlog offset by elimination of advertising expense (savings reallocated to Computer Supplies).

Postage - \$7,200

Telephone Service - \$2,150

Materials and Supplies:	\$13,250		\$250	1.92%
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Materials and Supplies expense increases due to increased Books/Subscription and Computer Supplies expense (funds reallocated savings from Advertising), and includes:

Books and Subscriptions - \$850

Office Supplies - \$8,150

Contractual Services:	\$12,815		(\$600)	-4.47%
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Contractual services decreases due to reallocation of \$600 to Postage Expense and includes the following items of note:

Equipment Repair - \$865

Service Contracts - \$2,200

Printing and related costs - \$4,000

Micrographics - \$1,500

**NEW CASTLE COUNTY
REGISTER OF WILLS
BUDGET DETAILS**

Object Level	FY2017 Recommended		\$ Change	% Change
Equipment Replacement:	\$800		\$0	0.00%
Equipment Replacement expense includes: Office Equipment - \$800				
Fixed Charges:	\$0		\$0	0.00%
Land/Structures:	\$0		\$0	0.00%
Contingency:	\$0		\$0	0.00%
IGS Costs:	\$80,306		\$3,752	4.90%
Data Processing - \$70,106 Photocopies - \$7,700 Printing & Duplication - \$2,500				

**REGISTER OF WILLS
FY2017 POSITION ADJUSTMENTS**

Position addition		Unfunded Positions		Position deletion		Position Swaps	
INCREASE				DECREASE			
#	Title			#	Title		
	NONE				NONE		
0	TOTAL INCREASE			0	TOTAL DECREASE		

**NEW CASTLE COUNTY
REGISTER OF WILLS
FY2017 NEW/DELETED PROGRAMS/SERVICES/OTHER**

NEW PROGRAMS/SERVICES

There are currently no added services.

DELETED PROGRAMS/SERVICES

There are currently no deleted services.

FY2016 ACCOMPLISHMENTS

Continued ongoing progress on Operation Backlog. To date, 1,267 old estates have been closed, generating over \$2.2 million in revenue for New Castle County.

Finalized and published "Delaware Estate Administration", part one of a practicum of law, guidance, and office policies/procedures regarding probating an estate in Delaware.

Begin drafting the second part of "Delaware Estate Administration".

Continued to fine-tune Best Practices regarding electronic filing.

Complete fee schedule enhancement and simplification.

Enhanced, simplified, and updated probate and non-probate forms.

Continued commitment to educate the public through workshops and presentations.

Finalized image conversion from microfilm and microfiche to electronic storage. Began image auditing of the converted information.

Created an open and transparent relationship between Register of Wills and Division of Revenue with regard to reviewing and updating estate tax office policy.

Performance Measures by June 30, 2016:

Files Opened	2,575 (Previously 2,707)
Estates Probated	1,275 (Previously 1,517)
Wills filed for Safekeeping	320
Number of Small Estate Affidavits	975
Collected Revenue - Projection	\$3,375,150

Wills filed for safekeeping is high due to the deposit of wills from a deceased attorney's office.

Performance measures are low due to only having three deputies for the first half of the fiscal year.

**NEW CASTLE COUNTY
REGISTER OF WILLS
FY2017 GOALS/CHALLENGES**

GOALS

This office will continue to provide state-mandated services and collect \$3,433,550 in delinquent and current probate fees by June 30, 2017.

Continue to serve the constituents of New Castle County with professionalism, respect, and exceptional customer service.

Continue Operation Backlog and the ongoing effort to close old estates and return "found" revenue to New Castle County, and ultimately freeing the path for the personal representative to distribute the estate monies to the heirs.

Educate the constituents of New Castle County about the Register of Wills office and the probate process through seminars, outreach, and our website.

Continue to maintain the proper security and management of legal documents recorded in the Register of Wills office.

Review all legal forms and update as needed.

Maintain an open and transparent relationship between Register of Wills and Division of Revenue with regard to reviewing and updating estate tax office policy.

Performance Measures by June 30, 2017:

Files Opened	2,575
Estates Probated	1,450
Wills filed for Safekeeping	170
Number of Small Estate Affidavits	1,150

CHALLENGES

Renew search for new Wills office software. The new software package should serve both as a database and a financial program, capable of creating/filling probate forms, tracking financial information, and interacting with File and Serve.

Finalize part two of "Delaware Estate Administration", a practicum of law, guidance, and office policies/procedures regarding probating an estate in Delaware.

Complete development of the best practices procedure for electronic filing.

Continue to maintain the proper security and management of legal documents recorded in the Register of Wills office.

Finalize audit of the completed conversion of microfiche and film files project.

I. CONTRACTUAL SERVICES

**New Castle County
Register of Wills**

FY2017 Contractual Services Details

Item #	OCA	OCA Title	Object Level	Object Level 3 Title	FY2017 Recommended	Explanation
1	250100	Register of Wills	5101	Equipment Repairs	\$ 865	Repairs to office equipment not under contract.
2			5200	Service Contracts	\$ 2,200	Maintenance agreement for office equipment.
3			5300	Printing	\$ 4,000	Includes printing business cards, ledger sheets, estate folders, and brochures and pamphlets for distribution during Register of Wills-led workshops and to funeral homes, DMV, and other organizations as requested
4			5301	Micrographics	\$ 1,500	Additional conversion fees for microfilm and microfiche documents not already paid by IS.
5			5406	Other Professional Services	\$ 2,400	Includes public outreach projects.
6			5414	Courier	\$ 1,500	Daily deposit pickup
7			5810	Food	\$ 350	
				Subtotal Contractual Services	\$ 12,815	
8		IGS Costs	5900	IS Contract - Data Processing	\$ 70,106	
9	5901		IS Contract - Photocopies	\$ 7,700		
10	5902		IS Contract - Printing/Duplication	\$ 2,500		
			Subtotal IGS Costs	\$ 80,306		
Total Contractual Services					\$ 93,121	

II. BUDGET BY OBJECT CODE

Register of Wills

FY2017 Recommended		
Object Level 1	Object Level 3	Grand Total
11 Salaries & Wages	1001 Salaries & Wages - Permanent	931,399
	1002 Salaries and Wages - Part Time	12,000
11 Salaries & Wages Total		\$ 943,399
15 Employee Benefits	1500 Emp. Bene. Regular Overhead	507,615
	1520 Emp. Bene. Regular Part time	1,200
15 Employee Benefits Total		\$ 508,815
22 Training & Civic Affairs	2004 Mileage Reimbursements	62
	2006 Parking Fees	30,600
	2102 Seminar Fees	700
	2301 Membership Dues	640
22 Training & Civic Affairs Total		\$ 32,002
23 Communication & Utilities	3100 Postage	7,200
	3200 Telephone Services	2,150
	3300 Cellular/Wireless Data Service	485
23 Communication & Utilities Total		\$ 9,835
24 Materials & Supplies	4000 Books and Subscriptions	850
	4101 Office Supplies	8,150
	4104 Computer Supplies	4,250
24 Materials & Supplies Total		\$ 13,250
25 Contractual Services	5101 Equipment Repairs	865
	5200 Service Contracts-Other	2,200
	5300 Printing & Related Costs	4,000
	5301 Micrographics	1,500
	5406 Other Professional Services	2,400
	5414 Courier	1,500
	5810 Food	350
25 Contractual Services Total		\$ 12,815
26 Equipment	6160 Office Equipment	800
26 Equipment Total		\$ 800
30 IGS Costs	5900 IS Contrac-Data Processing	70,106
	5901 IS Contrac-Photocopies	7,700
	5902 IS Contrac-Printing & Dupli.	2,500
30 IGS Costs Total		\$ 80,306
Grand Total		\$ 1,601,222

III. PERFORMANCE MEASURES

**REGISTER OF WILLS
FY2017 PERFORMANCE MEASURES**

Performance Measures	FY2014 Actual	FY2015 Actual	FY2016 Estimated	FY2017 Projected
Files Opened	2542	2707	2575	2575
Estate Probated	1402	1517	1275	1450
Wills Filed for Safekeeping	154	244*	320*	170
Number of Small Estate Affidavits	1021	1079	975	1150

*Safekeeping is higher due to the filing of safekeeping wills from a deceased attorney's practice.

IV. VACANCIES

**REGISTER OF WILLS
CURRENT VACANCIES**

Register of Wills	OCA	Position Control #	Funded?	Date Vacated	Reason for Vacancy
Clerk Typist	250100	100310	Funded	1/23/2016	retirement
Clerk Typist	250100	100320	Funded	2/1/2016	promotion
Total:		2			
Total Vacancies:		2			

V. FEES

FY2017 Fee Schedule
REGISTER OF WILLS

Item #	Object Code	Revenue Source	Current Fee	Current Fee w/ CPI	Last Increase MM/YY	FY2017 Projected Revenue	Comparable Fees							
							DELAWARE Kent Co	Sussex	MD Cecil	PENNSYLVANIA Phila	Mont.	Bucks	Chester	NJ Mercer/Salem
1	0209	Wills - Letters and Administration	\$ 236.00	\$ 236.00	7/1/2007	\$ 332,000.00	\$75-\$120	\$50-\$100	\$200-\$1000	\$438-\$1278	\$ 100	\$150-1050	\$225-700	\$200
2	0210	Wills - Safekeeping	\$ 10.00	\$ 10.00	7/1/2007	\$ 1,500.00	N/A	N/A	\$5	N/A			N/A	N/A
3	0211	Wills - Settlements	1.75%	1.75%	7/1/2007	\$ 3,100,000.00	1.75%	1.25%		Inheritance Tax based on size of probate estate.				
4	0531	Interest Earned	0	0	-	\$ 50.00								
		Total				\$ 3,433,550.00								

Notes:

*Kent, NCC, & Sussex counties Wills - Letters (Open Costs) are listed at an average.

*Cecil, Montgomery, City of Philadelphia, Chester, Bucks, & Mercer counties - Probate flat fee costs are based on valuation of Gross Estate using a sliding scale. All Fees shown on this table are listed as a range of personal assets from \$50,000 to \$999,999.99.

*Maryland and New Jersey have inheritance tax in addition to estate tax.

*7/1/15 -11/30/15: 558 openings totaling \$131,870 in revenue equals an average of \$236 per opening.

**FEE SCHEDULE COMPARABLE REPORT FY2017
REGISTER OF WILLS**

STATE	COUNTY	#209 WILLS - LTR	#210 DEPOSIT	#211 SETTLEMENT	#242 Image download	#531 INTEREST	NOTES
DE	New Castle	\$150	\$10.00	1.75%	1.00 per page		#209 indicates average opening fees to probate an estate. #211 is a flat percentage based on the net personal estate. #211. Last fees increase in NCC was 7/1/09
	Kent	\$100	None	1.75%			
	Sussex	\$75	None	1.25%			
MD	Cecil	\$200-\$1,000	\$5.00	varies based on value of net probate estate			#209 Maryland's flat fee is based on valuation of Gross Assets at the opening period. A sliding fee scale is used to determine those fees. Additional fees, based on a sliding fee scale, are required at the end of Probate.
PA	Phila	\$438-\$1278	None	varies based on value of net probate estate			#209 - PA counties indicates a Flat Fee based on valuation of gross assets. Each county's average fees differ. Probable Assets are reported to Div of Rev. for Inheritance tax at a rate of 4.5% to 15%. Additional fees, based on a sliding fee scale, are required at the end of Probate.
	Chester	\$225-\$675	None				
	Bucks	\$150-1050	None				
	Montgomery	\$100	None				
NJ	Mercer, Salem	\$200 average	None	varies based on value of net probate estate			NJ counties all have the same fee scale. #211 - Both a flat fee and a percentage may be calculated on the net estate (e.g., in an estate exceeding \$200,000, flat fee of \$175 + 4/10 of 1% (not less than \$400).

Sources for Fee schedules for each of the counties/states listed above were data retrieved online. In analyzing the various schedules, note the differences among the states and within counties of the same state. An estimate of assets from \$50,000 to \$999,999.99 was used to obtain opening cost information.

A similarity among the various states is that a Sliding Fee Scale is used for determining opening costs as well as final Probate fees. A major difference among counties is that Inheritance tax exists in PA, NJ, & MD.