

REGISTER OF WILLS

FY2018

RECOMMENDED BUDGET

TO COUNTY COUNCIL

April 10, 2017

Register of Wills - FY2018

MISSION

.....

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.

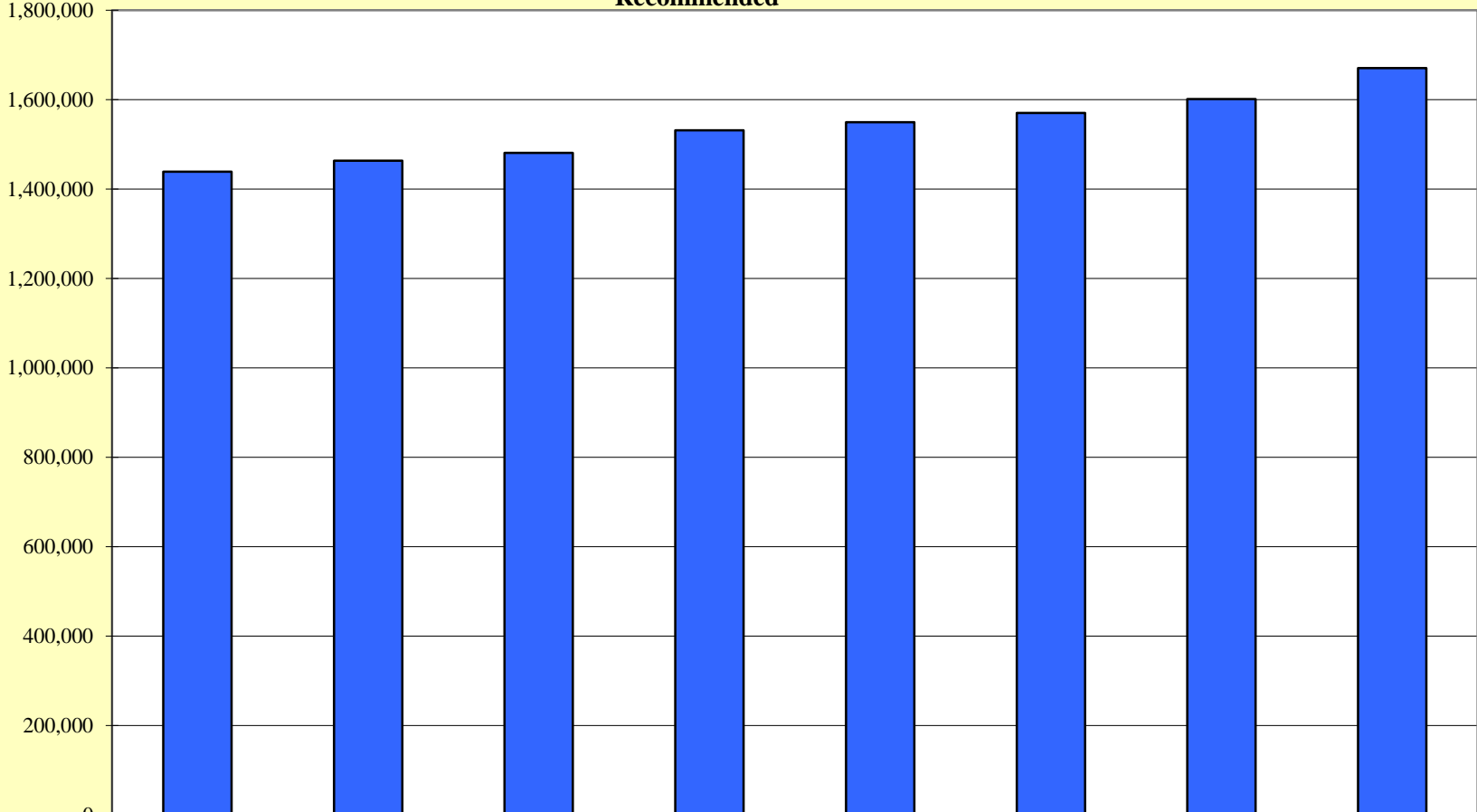
Register of Wills
Ciro Poppiti, III
FY2018

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

FUNCTIONS

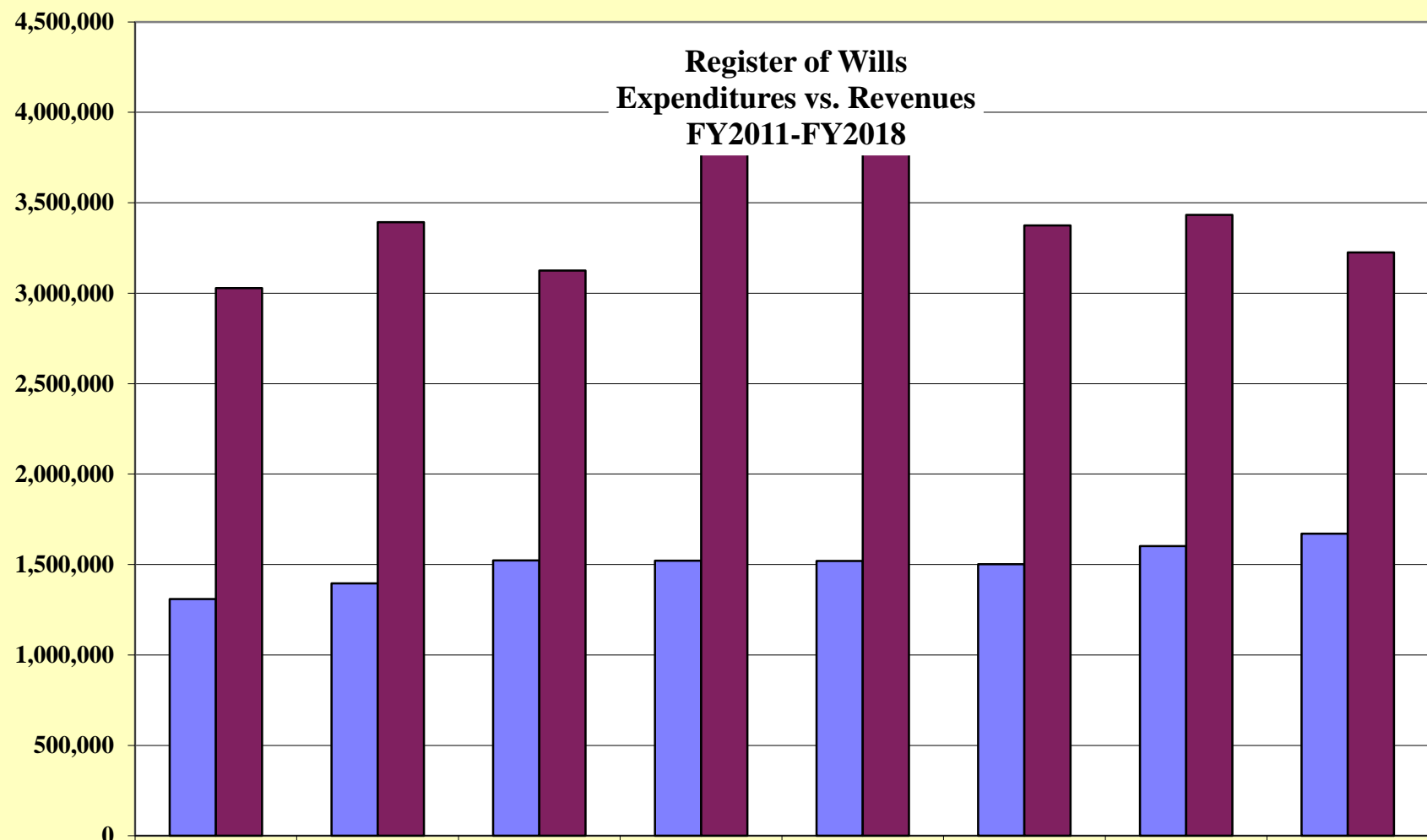
FUNCTIONS				
<p><u>Probate</u></p> <ul style="list-style-type: none"> • Receive Wills • Enter Probate Orders • Process Real Property title transfers • Audit and process Estate final documents • Collection on Old Estates • Scanning Documents 	<p><u>Archives</u></p> <ul style="list-style-type: none"> • Assist public and professional offices with searches • Maintain archives 	<p><u>Safekeeping</u></p> <ul style="list-style-type: none"> • Provide public with Safekeeping for Wills 	<p><u>Court Related</u></p> <ul style="list-style-type: none"> • Liaison with Court of Chancery and State Agencies in reference to litigation related to the Probate process 	<p><u>Education & Outreach</u></p> <ul style="list-style-type: none"> • Increase public awareness of Probate process through workshops and presentations

**Register of Wills
Budget History
FY2011 Approved through FY2018
Recommended**



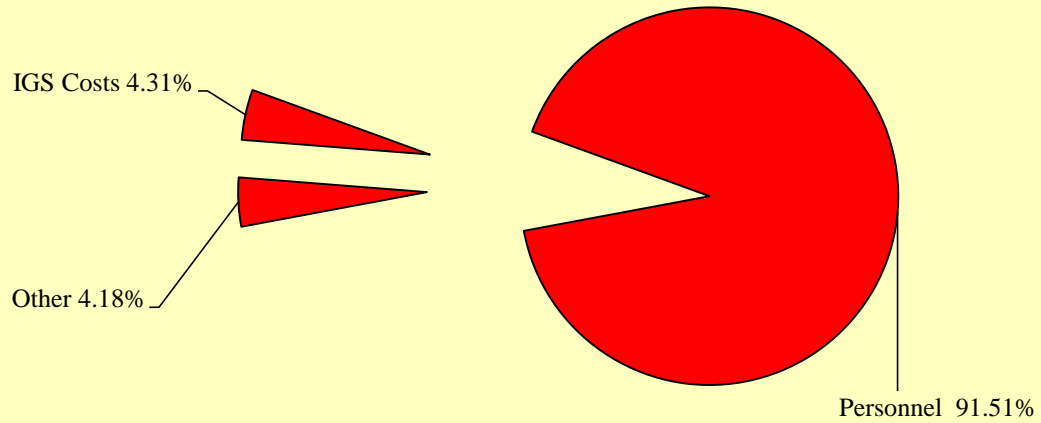
	FY2011 Approved	FY2012 Approved	FY2013 Approved	FY2014 Approved	FY2015 Approved	FY2016 Approved	FY2017 Approved	FY2018 Recommended
Expenditures	1,438,841	1,463,891	1,480,888	1,531,850	1,549,760	1,570,599	1,601,222	1,670,946
Percent Change	0.85%	1.74%	1.16%	3.44%	1.17%	1.34%	1.95%	4.35%

**Register of Wills
Expenditures vs. Revenues
FY2011-FY2018**



	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Approved	FY2018 Recommended
Expenditures	1,308,160	1,395,935	1,523,089	1,521,352	1,519,600	1,500,965	1,601,222	1,670,946
Revenue	3,028,014	3,392,975	3,125,410	3,827,056	3,824,397	3,375,150	3,433,550	3,225,140

**FY2018
Recommended**

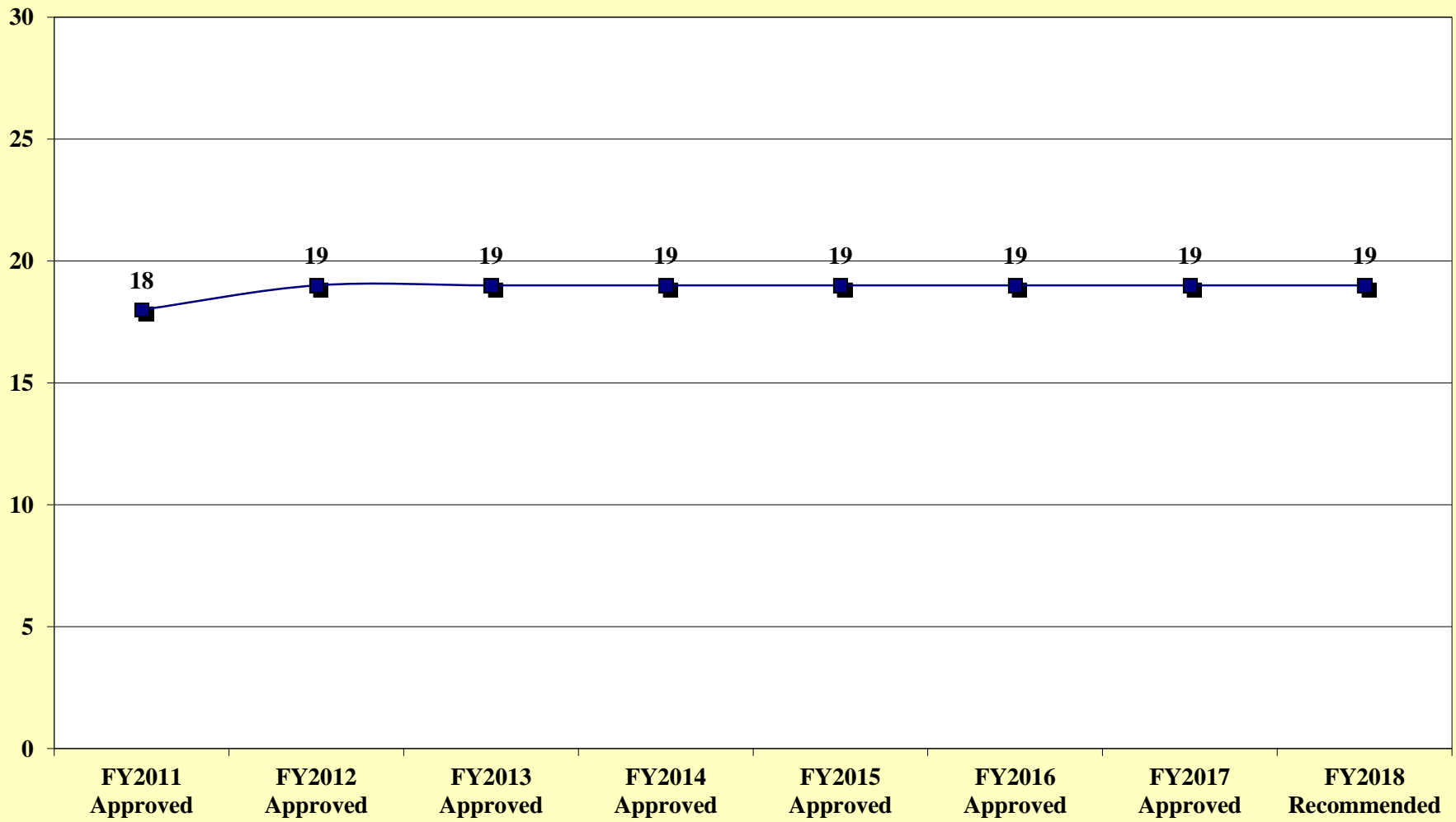


<u>Object Level</u>	<u>FY2018 Recommended</u>
Personnel	\$1,529,007
Other	\$69,902
IGS Costs	\$72,037
Total Budget	\$1,670,946

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



Register of Wills Position History: FY2011 through FY2018





**Register of Wills
FY2018 Budget Recommended**

DIVERSITYCOMPARISON CY 2014-2016

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	K
Officials and Administrators	2014	0											
	2015	0											
	2016	0											
Professionals	2014	1						1					
	2015	1						1					
	2016	1						1					
Technicians	2014	0											
	2015	0											
	2016	0											
Protective Service Workers	2014	0											
	2015	0											
	2016	0											
Paraprofessionals	2014	0											
	2015	0											
	2016	0											
Administrative Support	2014	15			1			10	4				
	2015	15			1			10	4				
	2016	15		1	1			9	4				
Skilled Craft Workers	2014	0											
	2015	0											
	2016	0											
Service-Maintenance	2014	0											
	2015	0											
	2016	0											
Certain Elected/Appointed Officials	2014	3	2								1		
	2015	3	2								1		
	2016	3	2								1		
TOTAL	2014	19	2	0	1	0	0	11	4	0	1	0	
	2015	19	2	0	1	0	0	11	4	0	1	0	
	2016	19	2	1	1	0	0	10	4	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	FY2017 Approved	FY2018 Recommended	FY2017 Approved vs. FY2018 Recommended	% Incr (Decr) over FY2017 Approved
Salaries and Wages	\$943,399	\$981,857	\$38,458	4.08%
Employee Benefits	508,815	547,150	38,335	7.53%
Training and Civic Affairs	32,002	32,002	0	0.00%
Communication and Utilities	9,835	10,085	250	2.54%
Materials and Supplies	13,250	13,250	0	0.00%
Contractual Services	12,815	12,565	-250	-1.95%
Equipment Replacement	800	2,000	1,200	150.00%
Fixed Charges	-	-	-	-
Land/Structures	-	-	-	-
Contingency	-	-	-	-
IGS Costs	80,306	72,037	-8,269	-10.30%
Intragov. Service Credits	-	-	-	-
Total:	\$1,601,222	\$1,670,946	\$69,724	4.35%

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

Object Level	FY2018 Recommended		\$ Change	% Change
Salaries and Wages :	\$981,857		\$38,458	4.08%
Salaries and Wages includes a 2.5% attrition rate as well as \$18,000 for a part-time position.				
Employee Benefits:	\$547,150		\$38,335	7.53%
Employee benefits are calculated at a 56.58% full time benefit rate, and a 10% part time benefit rate.				
Training and Civic Affairs:	\$32,002		\$0	0.00%
Training and Civic Affairs includes the following. Notable items include: Parking Fees - \$30,600 Membership Dues - \$640 Seminar Fees - \$700				
Communication and Utilities:	\$10,085		\$250	2.54%
Communication and Utilities expense increases due to increased allocation of \$250 to Postage expense related to Operation Backlog offset by elimination of advertising expense. Postage - \$7,450 Telephone Service - \$2,150				
Materials and Supplies:	\$13,250		\$0	0.00%
Materials and Supplies expense includes: Books and Subscriptions - \$850 Office Supplies - \$8,150 Computer Supplies - \$4,250				
Contractual Services:	\$12,565		(\$250)	-1.95%
Contractual services decreases due to reallocation of \$250 to Postage Expense and includes the following items: Equipment Repair - \$865 Service Contracts - \$2,200 Printing and related costs - \$4,000 Micrographics - \$1,500 Other Professional Services - \$2,400				

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

Object Level	FY2018 Recommended		\$ Change	% Change
Equipment Replacement:	\$2,000		\$1,200	150.00%
Equipment Replacement expense includes: Office Equipment - \$800 Office Furniture - \$1,200				
Fixed Charges:	\$0		\$0	0.00%
Land/Structures:	\$0		\$0	0.00%
Contingency:	\$0		\$0	0.00%
IGS Costs:	\$72,037		-\$8,269	-10.30%
Data Processing - \$64,037 Photocopies - \$6,000 Printing & Duplication - \$2,000				

**REGISTER OF WILLS
FY2018 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
FY2018 NEW/DELETED PROGRAMS/SERVICES/OTHER**

NEW PROGRAMS/SERVICES

There are currently no added services.

DELETED PROGRAMS/SERVICES

There are currently no deleted services.

FY2017 SIGNIFICANT ACCOMPLISHMENTS

**Continued ongoing progress on Operation Backlog. To date, approximately 2,009 old estates have been closed, generating over \$2.45 million in revenue for New Castle County.

**Improved procedures to evaluate stale estates and bring them to closure.

**Received a very positive audit report from the County Auditor, whose careful observations and recommendations for improvements are welcomed by the Register of Wills management team.

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

**Continued to fine-tune Best Practices regarding electronic filing.

**Review and recommend fee schedule enhancement and simplification.

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

**Continued commitment to educate the public through workshops and presentations.

* Performance Measures by June 30, 2017:

Files Opened	2,616** (Previously 2,646)
Estates Probated	1,506** (Previously 1,473)
Wills filed for Safekeeping	255
Number of Small Estate Affidavits	999
Collected Revenue - Projection	\$3,388,550

**NEW CASTLE COUNTY
REGISTER OF WILLS
FY2018 GOALS/CHALLENGES**

- **This office will continue to provide state-mandated services and collect \$3,225,140 in delinquent and current probate fees by June 30, 2018.
- **Continue Operation Backlog and the ongoing effort to close old estates, benefitting both NCC by finding "lost" revenue, and the heirs, who can ultimately receive their inheritance from the personal representative.
- **Finalize part two of "Delaware Estate Administration", a practicum of law, guidance, and office policies/procedures regarding probating an estate in Delaware.
- **Complete search for, and implement, new Wills office software. The new software package should serve both as a database and a financial program capable of creating probate forms, tracking financial information and creating financial reports to be used for management information/analysis and Finance, and interacting with File and Serve.
- **Continue to fine tune Best Practices regarding electronic filing, in an ongoing commitment to improve and simplify the probate process.
- **Implement cross charge between Department of Community Services and Register of Wills with regard to filing claims against estates.
- **Continue ongoing effort to review forms and enhance, simplify, and update as needed.
- **Continue to educate the public through workshops and presentations, as well as other mediums of communication.
- **Complete audit of converted microfiche and microfilm images.
- **Continue to serve the constituents of New Castle County with professionalism, respect, and exceptional customer service.

** Performance Measures by June 30, 2018:

Files Opened	2,600
Estates Probated	1,500
Wills filed for Safekeeping	250
Number of Small Estate Affidavits	1,050
Collected Revenue - Projection	\$3,225,140

I. CONTRACTUAL SERVICES

**New Castle County
Register of Wills**

FY2018 Contractual Services Details

Item #	OCA	OCA Title	Object Level	Object Level 3 Title	FY2018 Recommended	Explanation
1	250100	Register of Wills	5101	Equipment Repairs	\$ 865	Repairs to office equipment not under contract.
			5200	Service Contracts	\$ 2,200	Maintenance agreement for office equipment.
2			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
3			5301	Micrographics	\$ 1,250	Additional conversion fees for microfilm and microfiche documents not already paid by IS.
4			5406	Other Professional Services	\$ 2,400	Includes public outreach projects.
5			5414	Courier	\$ 1,500	Daily deposit pickup.
6			5810	Food	\$ 350	Water service
				Subtotal Contractual Services	\$ 12,565	
7		IGS Costs	5900	IS Contract - Data Processing	\$ 64,037	
8			5901	IS Contract - Photocopies	\$ 6,000	
9			5902	IS Contract - Printing/Duplication	\$ 2,000	
				Subtotal IGS Costs	\$ 72,037	
Total Contractual Services					\$ 84,602	

II. BUDGET BY OBJECT CODE

Register of Wills

FY 2018 Recommended		
Object Level 1	Object Level 3	Grand Total
11 Salaries & Wages	1001 Salaries & Wages - Permanent	963,857
	1002 Salaries & Wages - Part time	18,000
11 Salaries & Wages Total		\$ 981,857
15 Employee Benefits	1500 Emp. Bene. Regular Overhead	545,350
	1520 Emp Benefits Part Time	1,800
15 Employee Benefits Total		\$ 547,150
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 Communications & Utilities	3100 Postage	7,450
	3200 Telephone Services	2,150
	3300 Cellular/Wireless Data Service	485
23 Communications & Utilities Total		\$ 10,085
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	1,250
	5406 Other Professional Services	2,400
	5414 Courier	1,500
	5810 Food	350
25 Contractual Services Total		\$ 12,565
26 Equipment	6160 Office Equipment	800
	6201 Office Furniture	1,200
26 Equipment Total		\$ 2,000
30 IGS Costs	5900 IS Contrac-Data Processing	64,037
	5901 IS Contrac-Photocopies	6,000
	5902 IS Contrac-Printing & Dupli.	2,000
30 IGS Costs Total		\$ 72,037
Grand Total		\$ 1,670,946

III. PERFORMANCE MEASURES

**REGISTER OF WILLS
FY2018 PERFORMANCE MEASURES**

Performance Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Files Opened	2707	2646	2616	2600
Estate Probated	1517	1473	1506	1500
Wills Filed for Safekeeping	244	435*	255	250
Number of Small Estate Affidavits	1000	911	999	1050

*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
<i>Division</i>					
Clerk Typist	250100	100317	Funded	1/30/2017	promotion
Clerk Typist	250100	100323	Funded	3/13/2017	promotion
Account Clerk II	250100	100319	Funded	12/29/2016	transfer
Total:		3			
Total Vacancies:		3			

V. FEES

FY2018 Fee Schedule
REGISTER OF WILLS

Item #	Object Code	Revenue Source	Current Fee	Current Fee w/ CPI	Last Increase MM/YY	FY2018 Projected Revenue	Comparable Fees					
							DELAWARE		MD	PENNSYLVANIA		NJ
							Kent Co	Sussex	Cecil	Phila	Chester	Mercer
1	0209	Wills - Letters and Administration	\$ 239	\$ 242	7/1/2007	\$ 298,000.00	\$75-\$120	\$50-\$100	\$200-\$1000	\$438-\$1278	\$225-700	\$200
2	0210	Wills - Safekeeping	\$ 10	\$ 10	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	\$ 2,925,590.00	1.75%	1.25%		Inheritance Tax based on size of probate estate		Inheritance tax and accounting /probate fees both apply
4	0531	Interest Earned	0	0	-	\$ 50.00						
		Total				\$ 3,225,140.00						

Notes:

*Kent, NCC, & Sussex counties: Wills - Letters and Administration fees 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.

*7/1/15 -11/30/15: 593 openings totaling \$141,515 in revenue equals an average of \$239 per opening.

*CPI = 1.3%

FEE SCHEDULE COMPARABLE REPORT FY 2018
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. Probatable 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.