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Town Achieves Star Safety Status

By Jenn Lotz Williams

Town employees work together to make safety a priority

After taking the helm as Fire Chief of Pine Knoll Shores in 2011, Jason Baker evaluated the town's safety policy and procedures and quickly realized that Pine Knoll Shores was susceptible to federal fines and that employee safety was often compromised. This led him on a five-year campaign that advocated for the safety of town employees, produced cost savings for its residents and changed the town's workplace culture to one that empowers employees and encourages accountability.

Pine Knoll Shores began the application process for the North Carolina Department of Labor's Occupational Safety and Health Division Carolina Star Program in 2012. To begin the journey to Star status, Chief Baker contacted Lamont Smith, Director of Recognition Programs for the Occupational Safety and Health

Administration (OSHA). Mr. Smith soon visited Pine Knoll Shores for an initial inspection and analysis. The visit was eye-opening for Chief Baker and identified several safety violations and hazards, which during a formal inspection could have resulted in nearly \$70,000 in fines for the town.

Chief Baker took the old town safety policy and set a goal to customize it specifically for Pine Knoll Shores. He formed a committee that included Public Works, Administration, Fire, Police and Inspection. The group started basic OSHA housekeeping, identifying potential hazards within their own work areas and departments. The town purchased new personal protective equipment (PPE), replaced faulty fire alarms in the municipal building and hosted mandatory training on ergonomics and office safety. Most importantly, he emphasized that all town employees were essential to the program's success.

"Everyone needed to be on board. It didn't matter what your title was or where you worked. If you identified something that was not OSHA compliant or was a workplace hazard, it was your responsibility to notify someone, no matter what," said Chief Baker. "We encouraged a cultural shift and reiterated that we are all responsible for workplace safety."

While the committee made great progress over the years in adopting workplace safety practices, there were still several unknowns for Chief Baker regarding the Carolina Star Program application process. Then a chance meeting at a conference in 2014 connected Chief Baker with people who played a critical part in the program's success. Not only were they former OSHA employees with vast experience and insight, but also they lived within a few miles of the Pine Knoll Shores fire station. Emerald Isle residents Mary Carol Lewis Curran and Pat Curran were more than willing to

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Pine Knoll Shores employees and members of the town's Safety Committee hold the Carolina Star Program flag and certificate. Pictured from left: Town Clerk Sarah Williams, Tax Collector Connie Shelton, Police Corporal Corey Bishop, Public Works member Howard Henderson, Fire Chief Jason Baker, Building Inspector Jim Taylor, NC Department of Labor Commissioner Cherie Berry, Human Resources Officer Natalie Gibble, Public Works Director Sonny Cunningham and OSHA Director of Recognition Programs Lamont Smith.

—Photo by Jenn Lotz William

Town Finances Are Sound

By Julie Anderson

No . . . governments saving money is not an oxymoron

If you have ever been to a budget meeting or audit presentation of a local government, you likely have heard the terms "fund balance" or "reserves." What does that mean? Local governments use fund accounting to track assets and liabilities. An accounting fund is a separate fiscal and bookkeeping unit, with its own set of balancing accounts. Simply stated, the fund balance is an accumulation of revenues minus expenditures in a given fund.

Fund balance commonly serves three objectives. First, it provides the town with cash flow because the bulk of our operating revenues (property taxes) are not received until late December/early January, which is halfway through the fiscal year. Secondly, fund balance provides us with an emergency fund. A local government cannot raise money quickly during the fiscal year; therefore, our fund balance provides available resources to cover unexpected operating or capital expenses. Finally, building up fund balance saves money over time for future capital expenditures, another common practice.

The Local Government Commission (LGC) is a North Carolina state agency with oversight responsibility for local government financial practices. The LGC sets a minimum fund balance goal for counties and municipalities at 8% of annual general

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