

2025–2026 TUOLUMNE COUNTY CIVIL GRAND JURY

Twain Harte Fire District Payroll Practices Report

June 17, 2026



SUMMARY

As a result of multiple public inquiries, the 2025–2026 Grand Jury conducted a comparative analysis of payroll practices across multiple fire districts with emphasis on Twain Harte Fire District. Our purpose was to evaluate Twain Harte’s compliance with applicable policies.

Our review found that Twain Harte’s payroll processes comply with state and local payroll policies. Although no violations were found, we recommend the development and dissemination of clear language and documentation to help employees and the public better understand the naturally complex fire district payroll procedures.

GLOSSARY

Accrued Leave - Monthly vacation hours, monthly sick hours, monthly holiday hours, and FLSA compensatory time off based upon years of service by classification.

Cash Benefits - Monthly cash benefits refer to the total of special payment for: Education Bonus, EMT/Paramedic Pay, Hazardous Material Pay, Longevity Pay, Uniform Allowance (converted into an average monthly number), and Bilingual Pay.

EDWC – Extended Duty Week Compensation After working 212 hours in a 28-day period, the overtime pay is calculated by multiplying the hourly rate and the relevant pay differentials by 1.5

FAQ – Frequently Asked Questions

FLSA – Fair Labor Standards Act, a U.S. federal law that sets minimum wage, overtime pay, recordkeeping, and child labor standards for most workers.

HR – Human Resources

Maximum Salary – Maximum monthly salary listed for a classification.

Monthly Cash Benefits - The sum total of the following pay differentials: Education Bonus, EMT/Paramedic Pay, Hazardous Material Pay, Longevity Pay, Uniform Allowance (converted into an average monthly number), and Bilingual Pay.

Monthly Hours of EDWC (Planned Overtime) – FLSA allows for firefighters to agree to a work schedule that is more than 40 hours a week. In most cases, if a firefighter works more than 212 hours in a 28-day work period, those hours are compensated as planned overtime, which the state government calls EDWC. In some cases, this compensation is already included in the base salary or is accounted for in compensatory time off.

Net Employer Contribution to Retirement - The employer's contribution to retirement after adding the amount that the employer may pay towards the employee's retirement contribution and subtracting the amount that employees may pay towards the employer's contribution.

OES – Office of Emergency Services

Specific skills – bilingual, hazardous material handling, EMT/Paramedic, heavy equipment Operator

BACKGROUND

In response to citizen complaints about payroll practices, the Grand Jury investigated whether operational payroll processes aligned with stated policy goals and legal mandates. Fire personnel, both career and volunteer, perform critical emergency services, and their compensation systems must be accurate, timely, and transparent.

Policies reviewed state that overtime and OES pay must be delivered no later than one pay period after the work was performed. Volunteers specifically are compensated beyond their regular stipend when filling in for an employee who is deployed on mutual aid responses to State or Federal emergencies.

METHODOLOGY

The Grand Jury's investigation involved review of payroll policy documents, payroll records from three local fire districts, OES Reimbursement sheets, and discussions with fire-district personnel.

Prior to publication of this report, it was reviewed by legal counsel, and the assigned judge of the court to verify compliance with penal code requirements.

DISCUSSION

Determining how personnel are paid for fire protection activities such as prevention, control, and extinguishing fires or emergency response is no easy task.

Unlike most jobs where the FLSA says overtime pay applies when someone works more than 40 hours in one week, firefighting jobs are different. FLSA Section 7(k) allows public agency

fire protection employees — including those in county fire departments — to set “work periods” for firefighters that exceed the traditional 40-hour work week. The maximum work period cannot exceed 28 consecutive workdays in one work period, but working up to 212 hours in a 28-day cycle is allowed before overtime pay is required.

In addition to overtime, there are other components of pay that may impact an individual’s paycheck, including (1) monthly cash benefits for specific skills, (2) Net Employer Contribution to Retirement, and (3) accrued leave hours.

Not only does the nature of firefighting not fit in a regular daily scheduled routine; each fire is uniquely identified and expensed as a group. One common delay in employee pay occurs when volunteers or staff do not submit their hours for processing with the batch for that fire.

Each fire is more like a project with an unpredictable start date with many people working on the same fire/project doing different tasks. Each task has a different compensation rate per hour so each person involved must submit detailed information explaining exactly what they did and for how long. A delay in submitting hours will delay payment and is common with newer firefighters.

The Grand Jury focused on comparing the payrolls from a few different fires across several different Tuolumne County Fire Agencies.

Cal-OES reimburses districts that are deployed on each fire/event to cover the time worked for each task/individual firefighter. Attachment A provides an example of the form.

The agencies the Grand Jury contacted were very helpful in explaining the nature of the complex employee compensation. The record keeping and pay for local districts varied in the abbreviations on paychecks and the on the timesheets personnel fill out. Abbreviations such as UNAP, FSTI, CE, STRG, STOT, F1, F2, FFFI, further complicated evaluation.

FINDINGS

F1. Payroll processes comply with state and local policies.

RECOMMENDATIONS

R1. The Grand Jury recommends that Fire Districts hold educational workshops and create

FAQ lists for better transparency, education, and awareness of how pay and reimbursement is carried out, identifying acronyms in sample paychecks for employees and especially volunteers.

BIBLIOGRAPHY

- Department/District Payroll Policies and Memorandum of Understanding with Unions
- OES Reimbursement records
- District Payroll records
- Timesheets
- [2025 California Firefighter Total Compensation Survey - CalHR Website](#)
- [Fact Sheet #8: Law Enforcement and Fire Protection Employees Under the Fair Labor Standards Act \(FLSA\) | U.S. Department of Labor](#)

INVITED RESPONSES

Although not required under Penal Code section 933(c), the following responses are invited within sixty (60) days:

- General Manager, Twain Harte Community Services District, Finding F1 and Recommendation R1

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury do not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

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