# Pacific County

## 2026 Quarterly Income Report – Quarter 1

**The Washington State Department of Natural Resources manages more than 600,000 acres of state forestlands in Washington. State forestlands generate revenue that helps support counties and local services. The lands are located in 21 counties, though the amount of acreage of trust land varies considerably by county. This report provides county-specific information regarding quarterly revenue from state forestlands.**

**ALL REVENUE[1] distributed to Pacific County in Calendar Quarter 1 (January 1 – March 31, 2026).** Due to the specific date monies are received by the Department and the cutoff dates used by the State Treasurer for wire transfers, the revenue for the current period may be different than actual remittances received by the county.

**$ 810,218.45**

**ALL REVENUE[1] accrued for Pacific County this calendar year, 2026, as of March 31, 2026.** For reporting purposes, DNR follows the modified accrual basis of accounting per Generally Accepted Accounting Principles (GAAP). Under this measurement focus, revenues are recognized and recorded when they become both measurable and available, i.e., when invoiced.

**$632,338.00**

**NET VALUE[2] of State Forestland timber in Pacific County under contract as of March 31, 2026.**

**$2,662,993.63**

**Click here for 10-Year Revenue History.**

**Click here for details about timber sales under contract.**

[2] **Net value of timber includes the estimated value of timber currently under contract and does not include the estimated value from non-timber sources.**

[1] **<u>All revenue</u> refers to distributions from timber and non-timber sources.**

**There are two types of state forestlands: State Forest Transfer lands, and State Forest Purchase lands.**

1. **State Forest *Transfer* Lands.** These are lands acquired by counties through tax foreclosures that were subsequently turned over to the state. The Department of Natural Resources currently manages more than 538,000 acres of these forestlands in trust for 20 counties. Revenue from State Forestlands is distributed in accordance with RCW 79.64.110. Based on population, Skamania and Wahkiakum Counties have different distribution requirements compared with other counties.
2. **State Forest *Purchase* Lands.** State-issued bonds were used to acquire certain parcels of forestland from private owners. Typically, these forestlands had been logged and were in need of active management. Allocation of revenue from these lands was determined when purchase was authorized, as follows: 26.5 percent to the county in which the property is located; 50 percent to DNR for management expenses; and the remaining 23.5 percent to the State General Fund.

## State Forestlands

Current as of 4/16/2025

| | State Forest Transfer | State Forest Purchase | Total Acres |
|---|---|---|---|
| Clallam | 93,109 | 242 | 93,351 |
| Clark | 26,306 | 3,850 | 30,156 |
| Cowlitz | 11,044 | 275 | 11,320 |
| Grays Harbor | 2,315 | 29,033 | 31,348 |
| Jefferson | 15,600 | 16 | 15,616 |
| King | 22,862 | 0 | 22,862 |
| Kitsap | 7,561 | 79 | 7,640 |
| Kittitas | 0 | 3 | 3 |
| Klickitat | 20,391 | 41 | 20,432 |
| Lewis | 40,005 | 3,069 | 43,073 |
| Mason | 28,334 | 565 | 28,899 |
| Okanogan | 42 | 0 | 42 |
| Pacific | 15,052 | 8,163 | 23,215 |
| Pierce | 8,878 | 3,339 | 12,217 |
| Skagit | 86,521 | 2 | 86,523 |
| Skamania | 37,885 | 4,472 | 42,357 |
| Snohomish | 62,498 | 1,681 | 64,179 |
| Stevens | 155 | 41 | 196 |
| Thurston | 20,025 | 23,530 | 43,555 |
| Wahkiakum | 12,636 | 0 | 12,636 |
| Whatcom | 29,289 | 996 | 30,285 |
| **Total Acres** | **540,509** | **79,397** | **619,905** |

# PACIFIC COUNTY

## Table 2: STATE FORESTLANDS -TIMBER SALES UNDER CONTRACT

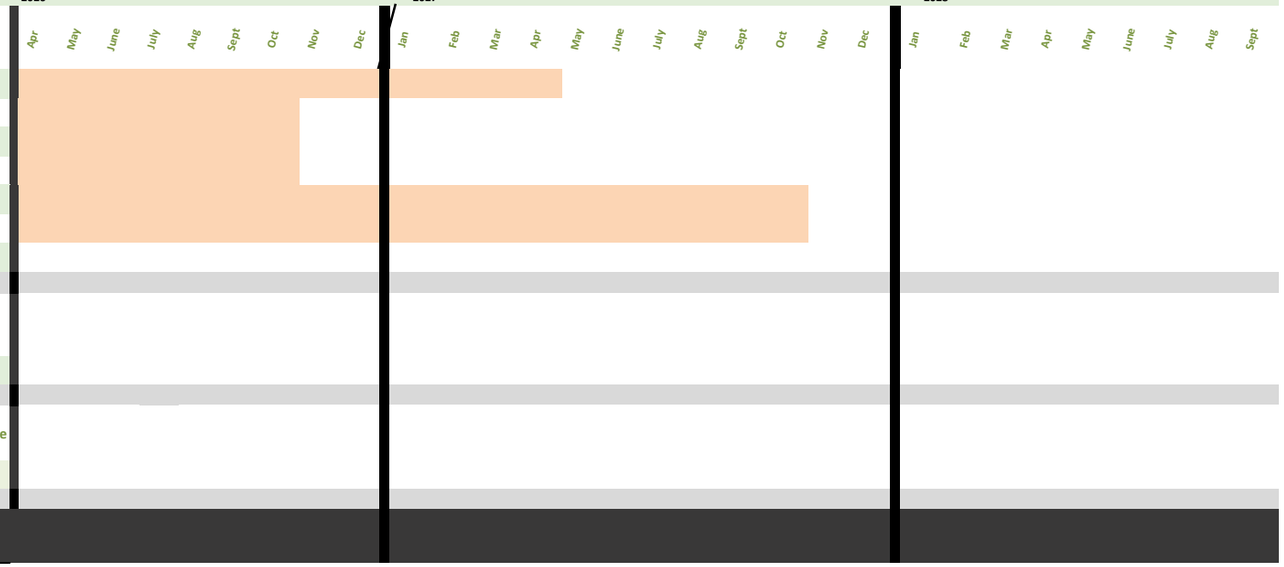
(NOTE: 30 month timeline - updated every quarter)

| LUMP SUM SALES[1] | Contract # | Estimated total sale value to be distributed to the County* | Total Sale Distributions to the County through 3/31/2026 | Estimated Remaining Value to be Distributed to the County | Contract End Date |
|---|---|---|---|---|---|
| Freedom | 104775 | 810,414.72 | 527,684.48 | 282,730.24 | 4/30/2027 |
| Rue Bee | 106089 | 59,609.65 | 5,275.43 | 54,334.22 | 10/31/2026 |
| Finale | 106590 | 1,273,621.01 | 60,708.73 | 1,212,912.28 | 10/31/2026 |
| Dodge City | 107463 | 928,004.69 | 836,876.69 | 91,128.00 | 10/31/2026 |
| Auger In | 107774 | 108,255.86 | 93,184.29 | 15,071.57 | 10/31/2027 |
| Salmonberry | 108113 | 28,146.83 | | 28,146.83 | 10/31/2027 |
| Sincerely Listening | 108348 | 978,670.50 | | 978,670.50 | |
| **Total** | | **4,186,723.25** | | **2,662,993.63** | |

| SCALE SALES[2] | Contract # | Estimated total sale value to be distributed to the County* | Total Sale Distributions to the County through 3/31/2026 | Estimated Remaining Value to be Distributed to the County | Contract End Date |
|---|---|---|---|---|---|
| No Scale Sales | | | | - | |
| **Total** | | - | | - | |

| SORT SALES[3] | Contract # | Estimated total NET sale value to be distributed to the County* | Total Sale Distributions to the County through 3/31/2026 | Estimated Remaining NET Value to be Distributed to the County | Harvest Contract End Date |
|---|---|---|---|---|---|
| No Sort Sales | | | | - | |
| **Total** | | - | | - | |

| *Net Estimated Remaining Value of State Forestland Timber Under Contract* | *2,662,993.63* |
|---|---|




**1-LUMP SUM SALES** **Purchaser bids a fixed total sale value. Distributions occur throughout the contract as timber is harvested and invoiced. Contract can be**

**2-SCALE SALES** **Purchaser bids a fixed price per thousand board feet for the biddable species; prices for all other species are set by DNR prior to auction. The total value for scale sales are estimates only, actual value will depend upon the amount of timber volume harvested by species. Distributions occur throughout the contract as timber is harvested and invoiced. Contract can be extended.**

**3-SORT SALES** **1) Contractor hired by DNR harvests timber, delivers logs to individual purchasers of log sorts, and the harvester is paid for those services from the gross proceeds. Purchaser bids a delivered log value, per thousand board feet. The net value (after payment of harvesting costs) are estimates only until the project is completed. Actual net value will depend upon the amount of timber volume harvested by sort. 2) Distribution occurs once all operations are completed and the sale revenues and expenditures have been audited. Partial distributions may occasionally occur to provide revenue for the beneficiaries, or to meet the statutory requirement to maintain less than $5 million in the Contract Harvest Revolving Fund at the end of each calendar year under RCW**

| Estimated Distribution Window | SORTS Contract End Date |
|---|---|
| | |

**If you are interested in more information related to state trust land distribution, please contact:**


**scott.sargent@dnr.wa.gov** **360-575-5001**


NOTE: This table shows revenue from timber only, it does not include non-timber revenue.

* This revenue is distributed by the county in accordance with RCW 79.64.110