Whatcom 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 Whatcom 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.

$88,604.96

ALL REVENUE[1] accrued for Whatcom 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.

$152,851.00

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

$1,998,914.83

Click here for 10-Year Revenue History.

Click here for details about timber sales under contract.

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

[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.**

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

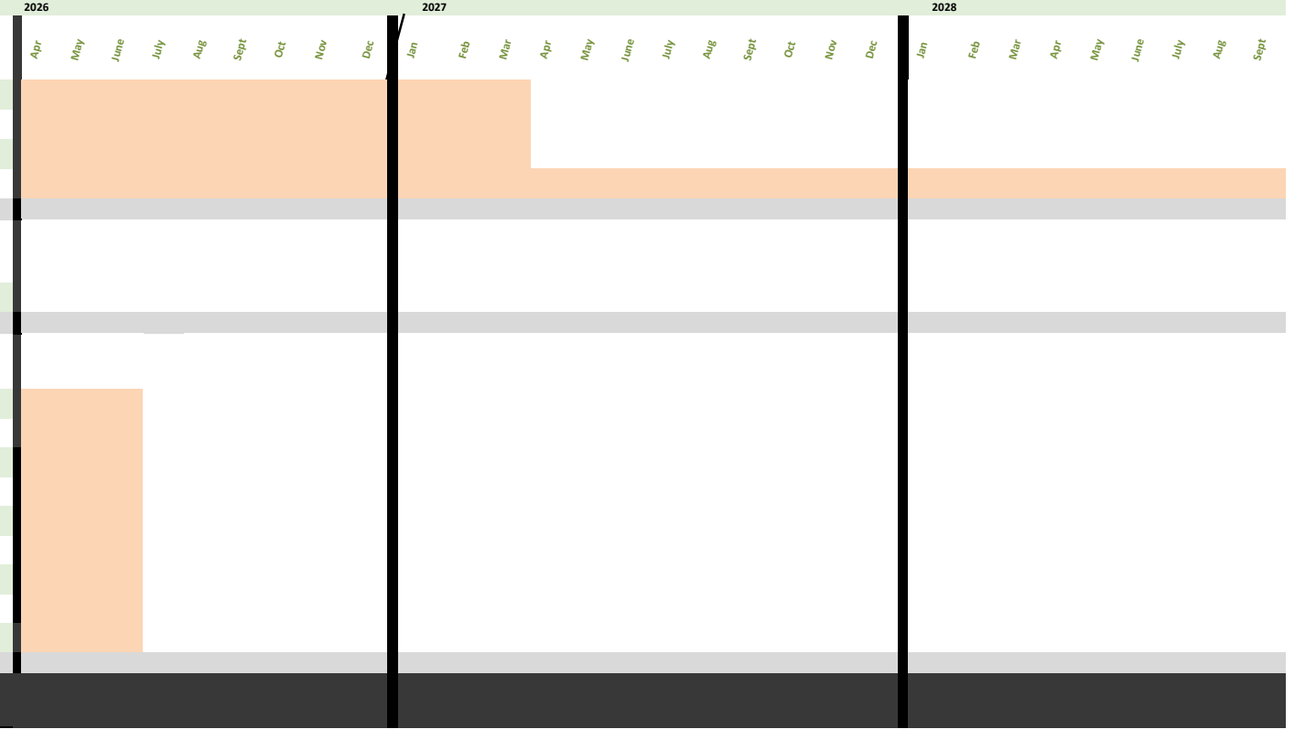
	State Forest Transfer	State Forest Purchase	Total Acres
Clallam	93,109	242	93,351
Clark	26,306	3,850	30,156
Cowlitz	11,044	275	11,320
Grays Harbor	2,315	29,033	31,348
Jefferson	15,600	16	15,616
King	22,862	0	22,862
Kitsap	7,561	79	7,640
Kittitas	0	3	3
Klickitat	20,391	41	20,432
Lewis	40,005	3,069	43,073
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**

WHATCOM 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
Triple Crown	103287	11,572.64	995.99	10,576.65	3/31/2027
Little Lilly	106363	1,559,841.57	102,690.55	1,457,151.02	3/31/2027
Junia	106667	185,500.00		185,500.00	3/31/2027
Schooner	107296	237,751.03		237,751.03	3/31/2029
Total		**1,994,665.23**		**1,890,978.69**	
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**
Twayblade Thin VRH	94599	155,687.24	84,151.10	71,536.14	3/31/2026
Total		**155,687.24**		**71,536.14**	
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**
Red Rehab Sort 1	107489	6,000.00	-	6,000.00	6/30/2026
Red Rehab Sort 2	107480	24,500.00	-	24,500.00	6/30/2026
Red Rehab Sort 3	107471	5,900.00	-	5,900.00	6/30/2026
Red Rehab Sort 4	107462	-	-	-	
Red Rehab Sort 5	107453	-	-	-	
Red Rehab Sort 6	107444	-	-	-	
Red Rehab Sort 7	107435	-	-	-	
Red Rehab Sort 8	107426	-	-	-	
Red Rehab Sort 9	107417	-	-	-	
Total		**36,400.00**		**36,400.00**	
Net Estimated Remaining Value of State Forestland Timber Under Contract				***1,998,914.83***	



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:
jay.guthrie@dnr.wa.gov **360-854-2802**

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