



AGENDA MEMORANDUM

DATE: January 20, 2026

TO: Forest Preserve District Finance & Administration Committee

FROM: Jeremy Jensen, Director of Operations

SUBJECT: Presentation of the 2025 Campground Report

PURPOSE:

The purpose of this memorandum is to provide the Committee with the 2025 Campground Season Final Report for Paul Wolff Campground and Big Rock Campground.

BACKGROUND:

The District operates two campgrounds; Paul Wolff Campground in Elgin and Big Rock Campground in Big Rock. Both campgrounds offer recreational vehicle (RV) sites with electric and water hook-ups, as well as primitive (tent-only) sites. The cost per night for primitive tent campsites is \$18 for residents and \$24 for nonresidents. For improved RV campsites, the fee per night is \$26 for residents and \$41 for nonresidents. For equestrian campsites, the fee per night is \$21 for residents and \$31 for nonresidents. These prices reflect a fee increase that was voted on and approved by the Commission for the 2024 season. As a recreational campground, campers may stay up to 14 days in any rolling 3-week period, per location.

The 2025 camping season ran from May 1 through October 20 at both the Paul Wolff and Big Rock Campground. Net profit for both campgrounds totaled \$289,495.20. Paul Wolff Campground and Big Rock Campground received revenue from daily site reservations, firewood sales, and non-reservation dump station use for a total of \$558,577.00. Combined expenses of \$269,081.80 were also recorded which include overhead expense allocations including: staff wages, equipment use and repairs, and campground utilities being a bulk of those costs.

Finance staff received approval from the District's audit firm in fiscal year 2025 to recognize campground reservation revenue at the time of transaction, rather than in the fiscal year in which the patron actually camps. This change in accounting methodology was implemented due to limitations within the online reservation software system.

As a result of this change, The District is forecasting that revenue for the 2026 camping season is expected to decrease since more revenue was recorded in the prior fiscal year. This is because revenue accrued for the 2024 camping season was recognized in fiscal year 2025 and is therefore included in the revenue figures presented in this report. Expenses are forecasted to remain consistent, but the District anticipates a decrease in net profits attributable solely to the impact of the timing associated with this accounting methodology change.

FINANCIAL IMPACT:

PAUL WOLFF CAMPGROUND

Paul Wolff Campground revenue for 2025 totaled \$360,940.00, with total operating expense recorded at \$137,344.41, resulting in a net profit of \$223,595.59. A detailed expense report for Paul Wolff Campground is provided, which does include staff time for maintenance and cleaning, start-up and seasonal closure tasks, supplies, allocated equipment and maintenance costs, and all utility services for the location.

July was the busiest month for Paul Wolff Campground in 2025, with 2,316 daily reservations (2,222 in 2024 for the same period). The average monthly use rate was 1,874 (1,859 in 2024 for the same period) reservations per month, for a season total of 11,249 daily reservations.

BIG ROCK CAMPGROUND

Big Rock Campground revenue for 2025 totaled \$197,637.00, with total operating expense recorded at \$131,737.39, resulting in a net profit of \$65,899.61. A detailed expense report for Big Rock Campground is also included in this report.

May was the busiest month for Big Rock Campground with 1,172 daily reservations (down slightly from 2024's total of 1,193). For the season, 6,197 daily reservations were recorded; an average of 1,033 reservations per month (1,070 average for 2024).

ATTACHMENTS:

None.