2025 Operating Expenses - Kentucky Averages

(Does not include "Special Needs" projects)

State PUPA Average (w/o Utilities)	**$7,159**
State PUPA Average (with Utilities)	**$8,595**

Administrative PUPA	$3,108
Operating/Maint. PUPA	$2,549
Taxes/Insurance PUPA	$1,502
Utilities PUPA	$1,436
Total Units Reporting:	35,945
Total Projects Reporting:	735

Expense Detail

Administrative	Units Reporting	PUPA
Accounting Services	23570	**$119**
Administrative Rent Free Units	2166	**$61**
Advertising	24956	**$45**
Bad Debts	28313	**$205**
Legal Auditing	28345	**$117**
Management Fee	34581	**$634**
Manager(s) Salaries	30441	**$688**
Office Salaries	21386	**$618**
Office Supplies	33912	**$110**
Other	28295	**$434**
Telephone	29642	**$76**

Operating/Maintenance	Units Reporting	PUPA
Elevator Maint./Contract	8896	**$113**
Exterminating Contract	32316	**$79**
Ground Expense	32348	**$223**
Janitorial Services	26616	**$141**
Other	22877	**$454**
Repairs/Maintenance	34495	**$1,182**
Security Payroll/Contract	15346	**$202**
Waste Collection	33581	**$155**

Taxes/Insurance	Units Reporting	PUPA
Other Taxes & Insurance	24878	**$190**
Payroll Taxes	24915	**$159**
Property Insurance	35255	**$655**
Real Estate Taxes	28917	**$475**
Workman's Comp	22948	**$24**

Utilities	Units Reporting	PUPA
Electricity	35089	**$382**
Gas	14239	**$132**
Other Utilities	6750	**$113**
Sewer	21333	**$338**
Water	34810	**$471**