



## Comptes 2023

|             | Classification fonctionnelle                        | Comptes<br>2023   | Budget<br>2023 | Ecarts          | Comptes<br>2022   | Ecarts          |
|-------------|-----------------------------------------------------|-------------------|----------------|-----------------|-------------------|-----------------|
|             | <b>Administration Générale</b>                      | <b>168'573.78</b> | <b>299'900</b> | <b>-131'326</b> | <b>271'262.47</b> | <b>-102'689</b> |
|             | Charges                                             | 301'180.74        | 359'110        | -57'929         | 334'320.84        | -33'140         |
|             | Revenus                                             | -132'606.96       | -59'210        | -73'397         | -63'058.37        | -69'549         |
| <b>01</b>   | <b>Législatif et exécutif</b>                       | <b>39'563.30</b>  | <b>50'700</b>  | <b>-11'137</b>  | <b>46'196.50</b>  | <b>-6'633</b>   |
|             | Charges                                             | 39'563.30         | 50'700         | -11'137         | 46'196.50         | -6'633          |
| <b>0110</b> | <b>Législatif</b>                                   | <b>5'955.00</b>   | <b>7'200</b>   | <b>-1'245</b>   | <b>7'199.30</b>   | <b>-1'244</b>   |
|             | Charges                                             | 5'955.00          | 7'200          | -1'245          | 7'199.30          | -1'244          |
| <b>30</b>   | <b>Charges de personnel</b>                         | <b>570.00</b>     | <b>1'700</b>   | <b>-1'130</b>   | <b>1'210.00</b>   | <b>-640</b>     |
| 30000.00    | Jetons de présence CG et Commissions                | 410.00            | 1'000          | -590            | 1'060.00          | -650            |
| 30000.01    | Indemnités aux bureau électoraux                    | 160.00            | 200            | -40             | 150.00            | 10              |
| 30990.00    | Autres charges du personnel                         |                   | 500            | -500            |                   |                 |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>           | <b>5'385.00</b>   | <b>5'500</b>   | <b>-115</b>     | <b>5'989.30</b>   | <b>-604</b>     |
| 31000.01    | Matériel votations et élections                     |                   |                |                 | 604.30            | -604            |
| 31320.02    | Révision des comptes communaux                      | 5'385.00          | 5'500          | -115            | 5'385.00          |                 |
| <b>0120</b> | <b>Exécutif</b>                                     | <b>33'608.30</b>  | <b>43'500</b>  | <b>-9'892</b>   | <b>38'997.20</b>  | <b>-5'389</b>   |
|             | Charges                                             | 33'608.30         | 43'500         | -9'892          | 38'997.20         | -5'389          |
| <b>30</b>   | <b>Charges de personnel</b>                         | <b>23'760.15</b>  | <b>33'000</b>  | <b>-9'240</b>   | <b>28'214.85</b>  | <b>-4'455</b>   |
| 30000.02    | Honoraires du Conseil communal                      | 12'800.00         | 14'000         | -1'200          | 13'105.00         | -305            |
| 30000.03    | Jetons de présence du Conseil communal              | 3'870.00          | 7'000          | -3'130          | 4'560.00          | -690            |
| 30000.04    | Vacations du Conseil communal                       | 5'077.50          | 10'000         | -4'923          | 8'200.65          | -3'123          |
| 30500.00    | Cotis patronales AVS, AI, APG, AC, frais adm.       | 1'479.85          | 1'400          | 80              | 1'773.75          | -294            |
| 30530.00    | Cotis patronales assurances-accidents               | 532.80            | 600            | -67             | 575.45            | -43             |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>           | <b>9'848.15</b>   | <b>10'500</b>  | <b>-652</b>     | <b>10'782.35</b>  | <b>-934</b>     |
| 31051.00    | Frais de réception                                  | 5'678.05          | 5'000          | 678             | 7'302.55          | -1'625          |
| 31051.01    | Réception nouveaux citoyens                         |                   | 1'500          | -1'500          | 551.00            | -551            |
| 31320.00    | Honoraires conseillers externes, spécialistes       | 2'118.10          |                | 2'118           |                   | 2'118           |
| 31320.03    | Travaux de tiers                                    |                   |                |                 | 620.00            | -620            |
| 31700.00    | Frais de déplacement et autres frais                | 2'052.00          | 4'000          | -1'948          | 2'308.80          | -257            |
| <b>02</b>   | <b>Services généraux</b>                            | <b>129'010.48</b> | <b>249'200</b> | <b>-120'190</b> | <b>225'065.97</b> | <b>-96'055</b>  |
|             | Charges                                             | 261'617.44        | 308'410        | -46'793         | 288'124.34        | -26'507         |
|             | Revenus                                             | -132'606.96       | -59'210        | -73'397         | -63'058.37        | -69'549         |
| <b>0210</b> | <b>Administration des finances et des contrib..</b> | <b>21'113.04</b>  | <b>60'500</b>  | <b>-39'387</b>  | <b>21'615.07</b>  | <b>-502</b>     |
|             | Charges                                             | 23'213.77         | 63'500         | -40'286         | 26'475.88         | -3'262          |
|             | Revenus                                             | -2'100.73         | -3'000         | 899             | -4'860.81         | 2'760           |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>           | <b>23'213.77</b>  | <b>63'500</b>  | <b>-40'286</b>  | <b>26'475.88</b>  | <b>-3'262</b>   |
| 31300.04    | Frais de poursuites                                 | 2'075.30          | 3'000          | -925            | 2'534.80          | -460            |
| 31331.00    | Frais participation Bordereau Unique                | 9'400.00          | 10'000         | -600            | 9'200.00          | 200             |
| 31811.01    | ADB, remises et NVA s. impôt PP                     | 12'091.09         | 50'000         | -37'909         | 14'629.30         | -2'538          |
| 31811.02    | ADB, remises et NVA s. impôt PM                     | -352.65           | 500            | -853            | 111.39            | -464            |
| 31811.03    | ADB, remises et NVA s. ISIS                         | 0.03              |                |                 | 0.39              |                 |
| <b>42</b>   | <b>Taxes</b>                                        | <b>-2'100.73</b>  | <b>-3'000</b>  | <b>899</b>      | <b>-4'860.81</b>  | <b>2'760</b>    |
| 42600.01    | Remboursements frais de poursuites                  | -2'061.00         | -2'000         | -61             | -2'847.59         | 787             |
| 42900.01    | Relances ADB, NVA & plus-values                     | -39.73            | -1'000         | 960             | -2'013.22         | 1'973           |
| <b>0220</b> | <b>Services généraux, autres</b>                    | <b>97'006.69</b>  | <b>179'570</b> | <b>-82'563</b>  | <b>168'684.49</b> | <b>-71'678</b>  |
|             | Charges                                             | 206'332.92        | 214'600        | -8'267          | 204'819.80        | 1'513           |
|             | Revenus                                             | -109'326.23       | -35'030        | -74'296         | -36'135.31        | -73'191         |
| <b>30</b>   | <b>Charges de personnel</b>                         | <b>159'926.70</b> | <b>153'700</b> | <b>6'227</b>    | <b>152'653.15</b> | <b>7'274</b>    |
| 30000.03    | Jetons de présence du Conseil communal              | 1'050.00          | 1'200          | -150            | 1'200.00          | -150            |



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| Classification fonctionnelle |                                                  | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts         |
|------------------------------|--------------------------------------------------|-------------------|----------------|----------------|-------------------|----------------|
| 30100.00                     | Salaires du personnel                            | 128'744.40        | 122'000        | 6'744          | 122'974.30        | 5'770          |
| 30500.00                     | Cotis patronales AVS, AI, APG, AC, frais adm.    | 11'964.60         | 12'000         | -35            | 11'853.05         | 112            |
| 30520.00                     | Cotis patronales aux caisses de pension          | 14'956.80         | 14'500         | 457            | 13'069.80         | 1'887          |
| 30530.00                     | Cotis patronales assurances-accidents            | 2'996.30          | 3'000          | -4             | 3'146.00          | -150           |
| 30900.00                     | Formation et perfection. du personnel            | 214.60            | 1'000          | -785           | 410.00            | -195           |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        | <b>33'632.12</b>  | <b>40'900</b>  | <b>-7'268</b>  | <b>32'250.15</b>  | <b>1'382</b>   |
| 31000.00                     | Matériel de bureau                               | 8'249.47          | 8'500          | -251           | 8'678.92          | -429           |
| 31020.02                     | Publications et annonces                         | 192.00            | 5'000          | -4'808         | 544.00            | -352           |
| 31100.00                     | Meubles, machines, appareils de bureau           |                   | 1'500          | -1'500         |                   |                |
| 31300.01                     | Frais postaux                                    | 3'627.71          | 4'000          | -372           | 3'240.70          | 387            |
| 31300.03                     | Téléphones                                       | 1'361.00          | 1'600          | -239           | 1'473.05          | -112           |
| 31300.05                     | Cotisations                                      | 200.00            | 200            |                | 170.00            | 30             |
| 31332.00                     | Contrat de prestation informatique               | 13'495.05         | 14'000         | -505           | 13'489.20         | 6              |
| 31332.01                     | Frais de connexion au nœud cantonal (SIEN)       | 2'692.50          | 2'700          | -8             | 2'692.50          |                |
| 31332.02                     | Site internet www.labrevine.ch                   | 691.25            | 700            | -9             |                   | 691            |
| 31340.00                     | Primes d'assurances                              | 955.50            | 1'000          | -45            | 871.05            | 84             |
| 31500.00                     | Entretien meubles, machines, appareils bureau    |                   | 500            | -500           |                   |                |
| 31690.02                     | Terminal cartes CCV                              | 517.00            | 500            | 17             | 517.00            |                |
| 31700.00                     | Frais de déplacement et autres frais             | 978.00            | 500            | 478            | 345.60            | 632            |
| 31810.00                     | Pertes sur créances effectives                   | 529.14            |                | 529            | 69.23             | 460            |
| 31920.01                     | Droits d'auteurs                                 | 143.50            | 200            | -57            | 158.90            | -15            |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>7'774.10</b>   | <b>15'000</b>  | <b>-7'226</b>  | <b>14'916.50</b>  | <b>-7'142</b>  |
| 36110.15                     | Sanction de plan SAT                             | 7'774.10          | 15'000         | -7'226         | 14'916.50         | -7'142         |
| <b>39</b>                    | <b>Imputations internes</b>                      | <b>5'000.00</b>   | <b>5'000</b>   |                | <b>5'000.00</b>   |                |
| 39300.00                     | Imputations internes pour charges Village 166    | 5'000.00          | 5'000          |                | 5'000.00          |                |
| <b>42</b>                    | <b>Taxes</b>                                     | <b>-24'786.23</b> | <b>-33'000</b> | <b>8'214</b>   | <b>-32'825.31</b> | <b>8'039</b>   |
| 42100.00                     | Sanctions de plans                               | -7'869.10         | -20'000        | 12'131         | -16'644.00        | 8'775          |
| 42400.07                     | Indemnité secrétariat SEVAB                      | -13'726.00        | -12'000        | -1'726         | -14'012.00        | 286            |
| 42600.00                     | Remboursements de tiers                          | -1'887.63         | -1'000         | -888           | -2'169.31         | 282            |
| 42600.04                     | Remboursements assurances                        | -1'303.50         |                | -1'304         |                   | -1'304         |
| <b>44</b>                    | <b>Revenus financiers</b>                        | <b>-62'510.00</b> |                | <b>-62'510</b> | <b>-1'280.00</b>  | <b>-61'230</b> |
| 44900.00                     | Réévaluations PA                                 | -62'510.00        |                | -62'510        | -1'280.00         | -61'230        |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                   | <b>-20'000.00</b> |                | <b>-20'000</b> |                   | <b>-20'000</b> |
| 48400.00                     | Revenus financiers extraordinaires               | -20'000.00        |                | -20'000        |                   | -20'000        |
| <b>49</b>                    | <b>Imputations internes</b>                      | <b>-2'030.00</b>  | <b>-2'030</b>  |                | <b>-2'030.00</b>  |                |
| 49300.00                     | Imputations internes déchets                     | -2'030.00         | -2'030         |                | -2'030.00         |                |
| <b>0290</b>                  | <b>Immeubles admin., non ment. ailleurs</b>      | <b>10'890.75</b>  | <b>9'130</b>   | <b>1'761</b>   | <b>34'766.41</b>  | <b>-23'876</b> |
|                              | Charges                                          | 32'070.75         | 30'310         | 1'761          | 56'828.66         | -24'758        |
|                              | Revenus                                          | -21'180.00        | -21'180        |                | -22'062.25        | 882            |
| <b>30</b>                    | <b>Charges de personnel</b>                      | <b>3'642.55</b>   | <b>3'950</b>   | <b>-307</b>    | <b>3'446.15</b>   | <b>196</b>     |
| 30100.00                     | Salaires du personnel                            | 3'003.70          | 3'200          | -196           | 2'811.75          | 192            |
| 30500.00                     | Cotis patronales AVS, AI, APG, AC, frais adm.    | 276.65            | 300            | -23            | 267.70            | 9              |
| 30520.00                     | Cotis patronales aux caisses de pension          | 293.00            | 350            | -57            | 309.45            | -16            |
| 30530.00                     | Cotis patronales assurances-accidents            | 69.20             | 100            | -31            | 57.25             | 12             |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        | <b>18'350.00</b>  | <b>16'230</b>  | <b>2'120</b>   | <b>14'661.01</b>  | <b>3'689</b>   |
| 31010.00                     | Matériel d'exploitation, fournitures             | 1'194.25          | 1'000          | 194            | 415.35            | 779            |
| 31010.01                     | Matériel et produits de nettoyage                | 1'352.30          | 1'100          | 252            | 502.80            | 850            |
| 31200.04                     | Déchets                                          | 126.60            | 130            | -3             | 126.65            |                |
| 31200.12                     | Chauffage + éclairage Village 166                | 9'033.75          | 10'000         | -966           | 9'575.20          | -541           |
| 31340.00                     | Primes d'assurances                              | 1'775.75          | 2'000          | -224           | 1'707.11          | 69             |
| 31440.03                     | Entretien Village 166                            | 4'867.35          | 2'000          | 2'867          | 2'333.90          | 2'533          |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>4'310.00</b>   | <b>4'310</b>   |                | <b>31'969.00</b>  | <b>-27'659</b> |
| 33004.01                     | Amortissements Village 166                       | 3'370.00          | 3'370          |                | 31'029.00         | -27'659        |
| 33009.09                     | Amortissements s/réévaluation du PA              | 940.00            | 940            |                | 940.00            |                |
| <b>39</b>                    | <b>Imputations internes</b>                      | <b>5'768.20</b>   | <b>5'820</b>   | <b>-52</b>     | <b>6'752.50</b>   | <b>-984</b>    |



## Comptes 2023

| Classification fonctionnelle |                                                 | Comptes<br>2023   | Budget<br>2023 | Ecart | Comptes<br>2022   | Ecart      |
|------------------------------|-------------------------------------------------|-------------------|----------------|-------|-------------------|------------|
| 39400.03                     | Imputations internes s/emp. cure                | 5'768.20          | 5'820          | -52   | 6'752.50          | -984       |
| <b>42</b>                    | <b>Taxes</b>                                    |                   |                |       | <b>-882.25</b>    | <b>882</b> |
| 42600.00                     | Remboursements de tiers                         |                   |                |       | -882.25           | 882        |
| <b>44</b>                    | <b>Revenus financiers</b>                       | <b>-15'240.00</b> | <b>-15'240</b> |       | <b>-15'240.00</b> |            |
| 44700.06                     | Location logement Village 166                   | -15'240.00        | -15'240        |       | -15'240.00        |            |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                  | <b>-940.00</b>    | <b>-940</b>    |       | <b>-940.00</b>    |            |
| 48950.00                     | Prélèvements sur la réserve liée au retraitem.. | -940.00           | -940           |       | -940.00           |            |
| <b>49</b>                    | <b>Imputations internes</b>                     | <b>-5'000.00</b>  | <b>-5'000</b>  |       | <b>-5'000.00</b>  |            |
| 49200.02                     | Imputations internes pour charges Village 166   | -5'000.00         | -5'000         |       | -5'000.00         |            |



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|             | Classification fonctionnelle                 | Comptes<br>2023  | Budget<br>2023 | Ecart         | Comptes<br>2022  | Ecart         |
|-------------|----------------------------------------------|------------------|----------------|---------------|------------------|---------------|
|             | <b>Ordre et sécurité publique</b>            | <b>82'382.56</b> | <b>74'420</b>  | <b>7'963</b>  | <b>66'483.79</b> | <b>15'899</b> |
|             | Charges                                      | 100'021.55       | 91'280         | 8'742         | 84'049.79        | 15'972        |
|             | Revenus                                      | -17'638.99       | -16'860        | -779          | -17'566.00       | -73           |
| <b>11</b>   | <b>Sécurité publique</b>                     | <b>-585.00</b>   | <b>-200</b>    | <b>-385</b>   | <b>-385.00</b>   | <b>-200</b>   |
|             | Revenus                                      | -585.00          | -200           | -385          | -385.00          | -200          |
| <b>1110</b> | <b>Police</b>                                | <b>-585.00</b>   | <b>-200</b>    | <b>-385</b>   | <b>-385.00</b>   | <b>-200</b>   |
|             | Revenus                                      | -585.00          | -200           | -385          | -385.00          | -200          |
| <b>42</b>   | <b>Taxes</b>                                 | <b>-585.00</b>   | <b>-200</b>    | <b>-385</b>   | <b>-385.00</b>   | <b>-200</b>   |
| 42100.03    | Taxes de permissions tardives                | -510.00          | -200           | -310          | -360.00          | -150          |
| 42700.00    | Amendes                                      | -75.00           |                | -75           | -25.00           | -50           |
| <b>14</b>   | <b>Questions juridiques</b>                  | <b>217.55</b>    | <b>2'950</b>   | <b>-2'732</b> | <b>151.75</b>    | <b>66</b>     |
|             | Charges                                      | 11'141.85        | 13'750         | -2'608        | 11'472.75        | -331          |
|             | Revenus                                      | -10'924.30       | -10'800        | -124          | -11'321.00       | 397           |
| <b>1400</b> | <b>Questions juridiques (en général)</b>     | <b>-6'369.45</b> | <b>-4'350</b>  | <b>-2'019</b> | <b>-6'149.05</b> | <b>-220</b>   |
|             | Charges                                      | 4'554.85         | 6'450          | -1'895        | 5'171.95         | -617          |
|             | Revenus                                      | -10'924.30       | -10'800        | -124          | -11'321.00       | 397           |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>    | <b>1'282.90</b>  | <b>3'050</b>   | <b>-1'767</b> | <b>1'282.90</b>  |               |
| 31320.01    | Consultations juridiques                     |                  | 2'000          | -2'000        |                  |               |
| 31340.03    | Protection juridique                         | 1'282.90         | 1'050          | 233           | 1'282.90         |               |
| <b>36</b>   | <b>Charges de transfert</b>                  | <b>3'271.95</b>  | <b>3'400</b>   | <b>-128</b>   | <b>3'889.05</b>  | <b>-617</b>   |
| 36010.04    | Documents d'identité - part Etat             | 1'826.20         | 2'000          | -174          | 2'362.65         | -536          |
| 36010.05    | Contrôle des habitants - part Etat           | 1'445.75         | 1'400          | 46            | 1'526.40         | -81           |
| <b>42</b>   | <b>Taxes</b>                                 | <b>-5'889.30</b> | <b>-5'800</b>  | <b>-89</b>    | <b>-6'180.00</b> | <b>291</b>    |
| 42100.05    | Emoluments police des habitants              | -5'389.30        | -5'500         | 111           | -5'810.00        | 421           |
| 42100.06    | Taxes de forains                             | -500.00          | -300           | -200          | -370.00          | -130          |
| <b>46</b>   | <b>Revenus de transfert</b>                  | <b>-5'035.00</b> | <b>-5'000</b>  | <b>-35</b>    | <b>-5'141.00</b> | <b>106</b>    |
| 46110.03    | Dédommagements pour notifications poursuit.. | -5'035.00        | -5'000         | -35           | -5'141.00        | 106           |
| <b>1406</b> | <b>Office régional de l'état civil</b>       | <b>6'587.00</b>  | <b>7'300</b>   | <b>-713</b>   | <b>6'300.80</b>  | <b>286</b>    |
|             | Charges                                      | 6'587.00         | 7'300          | -713          | 6'300.80         | 286           |
| <b>36</b>   | <b>Charges de transfert</b>                  | <b>6'587.00</b>  | <b>7'300</b>   | <b>-713</b>   | <b>6'300.80</b>  | <b>286</b>    |
| 36120.01    | Emoluments état civil de district            | 6'587.00         | 7'300          | -713          | 6'300.80         | 286           |
| <b>15</b>   | <b>Service du feu</b>                        | <b>59'995.60</b> | <b>62'170</b>  | <b>-2'174</b> | <b>57'618.65</b> | <b>2'377</b>  |
|             | Charges                                      | 65'855.60        | 68'030         | -2'174        | 63'478.65        | 2'377         |
|             | Revenus                                      | -5'860.00        | -5'860         |               | -5'860.00        |               |
| <b>1500</b> | <b>Service du feu (en général)</b>           | <b>59'995.60</b> | <b>62'170</b>  | <b>-2'174</b> | <b>57'618.65</b> | <b>2'377</b>  |
|             | Charges                                      | 65'855.60        | 68'030         | -2'174        | 63'478.65        | 2'377         |
|             | Revenus                                      | -5'860.00        | -5'860         |               | -5'860.00        |               |
| <b>30</b>   | <b>Charges de personnel</b>                  | <b>1'410.00</b>  | <b>500</b>     | <b>910</b>    |                  | <b>1'410</b>  |
| 30000.05    | Commission du feu                            | 1'410.00         | 500            | 910           |                  | 1'410         |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>    | <b>461.65</b>    | <b>1'530</b>   | <b>-1'068</b> | <b>459.00</b>    | <b>3</b>      |
| 31010.00    | Matériel d'exploitation, fournitures         | 239.70           | 300            | -60           | 237.05           | 3             |
| 31340.00    | Primes d'assurances                          | 221.95           | 230            | -8            | 221.95           |               |
| 31440.01    | Entretien des locaux FAR                     |                  | 500            | -500          |                  |               |
| 31990.02    | Concept ECAP                                 |                  | 500            | -500          |                  |               |



## Comptes 2023

| Classification fonctionnelle |                                               | Comptes<br>2023  | Budget<br>2023 | Ecart         | Comptes<br>2022  | Ecart         |
|------------------------------|-----------------------------------------------|------------------|----------------|---------------|------------------|---------------|
| <b>36</b>                    | <b>Charges de transfert</b>                   | <b>59'983.95</b> | <b>62'000</b>  | <b>-2'016</b> | <b>59'019.65</b> | <b>964</b>    |
| 36120.04                     | Part communale au SIS                         | 59'983.95        | 62'000         | -2'016        | 59'019.65        | 964           |
| <b>39</b>                    | <b>Imputations internes</b>                   | <b>4'000.00</b>  | <b>4'000</b>   |               | <b>4'000.00</b>  |               |
| 39300.01                     | Imputations internes charges immob. hangar .. | 4'000.00         | 4'000          |               | 4'000.00         |               |
| <b>44</b>                    | <b>Revenus financiers</b>                     | <b>-5'860.00</b> | <b>-5'860</b>  |               | <b>-5'860.00</b> |               |
| 44720.07                     | Location hangar pompiers                      | -4'360.00        | -4'360         |               | -4'360.00        |               |
| 44790.00                     | Autres produits des biens-fonds PA            | -1'500.00        | -1'500         |               | -1'500.00        |               |
| <b>16</b>                    | <b>Défense</b>                                | <b>22'754.41</b> | <b>9'500</b>   | <b>13'254</b> | <b>9'098.39</b>  | <b>13'656</b> |
|                              | Charges                                       | 23'024.10        | 9'500          | 13'524        | 9'098.39         | 13'926        |
|                              | Revenus                                       | -269.69          |                | -270          |                  | -270          |
| <b>1610</b>                  | <b>Défense militaire</b>                      | <b>13'731.06</b> |                | <b>13'731</b> |                  | <b>13'731</b> |
|                              | Charges                                       | 14'000.75        |                | 14'001        |                  | 14'001        |
|                              | Revenus                                       | -269.69          |                | -270          |                  | -270          |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>     | <b>14'000.75</b> |                | <b>14'001</b> |                  | <b>14'001</b> |
| 31440.02                     | Entretien stand de tir                        | 14'000.75        |                | 14'001        |                  | 14'001        |
| <b>43</b>                    | <b>Revenus divers</b>                         | <b>-269.69</b>   |                | <b>-270</b>   |                  | <b>-270</b>   |
| 43900.00                     | Autres revenus                                | -269.69          |                | -270          |                  | -270          |
| <b>1620</b>                  | <b>Protection civile (en général)</b>         | <b>9'023.35</b>  | <b>9'500</b>   | <b>-477</b>   | <b>9'098.39</b>  | <b>-75</b>    |
|                              | Charges                                       | 9'023.35         | 9'500          | -477          | 9'098.39         | -75           |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>     | <b>842.35</b>    | <b>1'000</b>   | <b>-158</b>   | <b>809.39</b>    | <b>33</b>     |
| 31200.02                     | Electricité                                   | 377.40           | 500            | -123          | 371.95           | 5             |
| 31340.01                     | Primes d'assurance abri PC                    | 464.95           | 500            | -35           | 437.44           | 28            |
| <b>36</b>                    | <b>Charges de transfert</b>                   | <b>8'181.00</b>  | <b>8'500</b>   | <b>-319</b>   | <b>8'289.00</b>  | <b>-108</b>   |
| 36110.20                     | Part au centre OPC (protection civile)        | 8'181.00         | 8'500          | -319          | 8'289.00         | -108          |



## Comptes 2023

|             | Classification fonctionnelle                     | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts         |
|-------------|--------------------------------------------------|-------------------|----------------|----------------|-------------------|----------------|
|             | <b>Formation</b>                                 | <b>566'130.17</b> | <b>633'006</b> | <b>-66'876</b> | <b>445'117.84</b> | <b>121'012</b> |
|             | Charges                                          | 700'063.17        | 745'226        | -45'163        | 570'995.84        | 129'067        |
|             | Revenus                                          | -133'933.00       | -112'220       | -21'713        | -125'878.00       | -8'055         |
| <b>21</b>   | <b>Scolarité obligatoire</b>                     | <b>544'440.70</b> | <b>609'140</b> | <b>-64'699</b> | <b>415'318.30</b> | <b>129'122</b> |
|             | Charges                                          | 678'373.70        | 721'360        | -42'986        | 541'196.30        | 137'177        |
|             | Revenus                                          | -133'933.00       | -112'220       | -21'713        | -125'878.00       | -8'055         |
| <b>2120</b> | <b>Degré primaire</b>                            | <b>420'463.45</b> | <b>436'550</b> | <b>-16'087</b> | <b>320'832.75</b> | <b>99'631</b>  |
|             | Charges                                          | 420'679.45        | 436'550        | -15'871        | 321'048.75        | 99'631         |
|             | Revenus                                          | -216.00           |                | -216           | -216.00           |                |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>        | <b>21'260.45</b>  | <b>26'250</b>  | <b>-4'990</b>  | <b>22'100.75</b>  | <b>-840</b>    |
| 31010.03    | Equipement                                       |                   | 3'000          | -3'000         | 8'801.20          | -8'801         |
| 31090.00    | Autres charges matériel et marchandises          | 560.00            | 1'000          | -440           | 570.00            | -10            |
| 31200.04    | Déchets                                          | 52.75             | 300            | -247           | 1.60              | 51             |
| 31300.03    | Téléphones                                       |                   |                |                | 278.90            | -279           |
| 31300.62    | Transports scolaires - abonnements               | 13'406.00         | 15'000         | -1'594         | 8'977.00          | 4'429          |
| 31340.00    | Primes d'assurances                              | 502.55            | 550            | -47            | 502.55            |                |
| 31340.02    | Assurances RC + compl. accidents élèves          | 138.00            | 200            | -62            | 138.00            |                |
| 31580.01    | Redevance ordinateurs                            | 2'100.00          | 2'100          |                | 2'100.00          |                |
| 31590.01    | Jeux dans la cour du collège                     |                   | 1'000          | -1'000         | 731.50            | -732           |
| 31710.00    | Excursions, voyages scolaires et camps           | 2'460.00          | 3'100          | -640           |                   | 2'460          |
| 31990.00    | Autres charges d'exploitation                    | 2'041.15          |                | 2'041          |                   | 2'041          |
| <b>36</b>   | <b>Charges de transfert</b>                      | <b>399'419.00</b> | <b>410'300</b> | <b>-10'881</b> | <b>298'948.00</b> | <b>100'471</b> |
| 36120.05    | Participation aux centres scolaires 1er et 2e .. | 399'419.00        | 410'300        | -10'881        | 298'948.00        | 100'471        |
| <b>42</b>   | <b>Taxes</b>                                     | <b>-216.00</b>    |                | <b>-216</b>    | <b>-216.00</b>    |                |
| 42600.00    | Remboursements de tiers                          | -216.00           |                | -216           | -216.00           |                |
| <b>2130</b> | <b>Degré secondaire</b>                          | <b>118'449.30</b> | <b>148'800</b> | <b>-30'351</b> | <b>98'474.50</b>  | <b>19'975</b>  |
|             | Charges                                          | 118'449.30        | 148'800        | -30'351        | 98'978.50         | 19'471         |
|             | Revenus                                          |                   |                |                | -504.00           | 504            |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>        | <b>5'382.00</b>   | <b>5'500</b>   | <b>-118</b>    | <b>5'598.00</b>   | <b>-216</b>    |
| 31300.20    | Transport scolaire                               | 5'382.00          | 5'500          | -118           | 5'598.00          | -216           |
| <b>36</b>   | <b>Charges de transfert</b>                      | <b>113'067.30</b> | <b>143'300</b> | <b>-30'233</b> | <b>93'380.50</b>  | <b>19'687</b>  |
| 36120.21    | Participation aux centres scolaires 3e cycle     | 113'067.30        | 143'300        | -30'233        | 93'380.50         | 19'687         |
| <b>42</b>   | <b>Taxes</b>                                     |                   |                |                | <b>-504.00</b>    | <b>504</b>     |
| 42600.00    | Remboursements de tiers                          |                   |                |                | -504.00           | 504            |
| <b>2170</b> | <b>Bâtiments scolaires</b>                       | <b>-1'191.40</b>  | <b>16'790</b>  | <b>-17'981</b> | <b>-10'822.85</b> | <b>9'631</b>   |
|             | Charges                                          | 132'525.60        | 129'010        | 3'516          | 114'335.15        | 18'190         |
|             | Revenus                                          | -133'717.00       | -112'220       | -21'497        | -125'158.00       | -8'559         |
| <b>30</b>   | <b>Charges de personnel</b>                      | <b>18'319.45</b>  | <b>19'080</b>  | <b>-761</b>    | <b>17'176.45</b>  | <b>1'143</b>   |
| 30100.00    | Salaires du personnel                            | 15'128.80         | 15'600         | -471           | 14'012.65         | 1'116          |
| 30500.00    | Cotis patronales AVS, AI, APG, AC, frais adm.    | 1'393.00          | 1'450          | -57            | 1'334.60          | 58             |
| 30520.00    | Cotis patronales aux caisses de pension          | 1'449.00          | 1'670          | -221           | 1'543.15          | -94            |
| 30530.00    | Cotis patronales assurances-accidents            | 348.65            | 360            | -11            | 286.05            | 63             |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>        | <b>46'482.50</b>  | <b>50'300</b>  | <b>-3'818</b>  | <b>37'246.95</b>  | <b>9'236</b>   |
| 31010.05    | Mat. et prod. nettoyage collège Clos Rognon      | 7'382.86          | 6'000          | 1'383          | 4'175.45          | 3'207          |
| 31010.06    | Mat. et prod. nettoyage FAR                      | 160.35            | 500            | -340           | 106.15            | 54             |
| 31200.06    | Chauffage + éclairage collège Clos Rognon        | 11'556.55         | 14'000         | -2'443         | 10'732.85         | 824            |
| 31200.07    | Chauffage + éclairage FAR                        | 16'224.70         | 15'000         | 1'225          | 15'197.60         | 1'027          |
| 31320.03    | Travaux de tiers                                 | 660.00            | 2'800          | -2'140         | 814.35            | -154           |
| 31340.00    | Primes d'assurances                              | 3'846.72          | 4'000          | -153           | 3'635.06          | 212            |
| 31440.01    | Entretien des locaux FAR                         |                   | 2'000          | -2'000         | 1'786.80          | -1'787         |
| 31440.04    | Entretien du collège Clos Rognon                 | 6'027.02          | 5'000          | 1'027          | 529.44            | 5'498          |



## Comptes 2023

| Classification fonctionnelle |                                                  | Comptes<br>2023    | Budget<br>2023 | Ecart          | Comptes<br>2022   | Ecart         |
|------------------------------|--------------------------------------------------|--------------------|----------------|----------------|-------------------|---------------|
| 31510.00                     | Entretien machines, appareils et outils          | 624.30             | 1'000          | -376           | 269.25            | 355           |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>65'992.90</b>   | <b>57'880</b>  | <b>8'113</b>   | <b>57'880.00</b>  | <b>8'113</b>  |
| 33004.02                     | Amortissements planifiés, Collège                | 50'732.90          | 42'620         | 8'113          | 42'620.00         | 8'113         |
| 33004.05                     | Amortissements planifiés, FAR                    | 8'040.00           | 8'040          |                | 8'040.00          |               |
| 33009.09                     | Amortissements s/réévaluation du PA              | 7'220.00           | 7'220          |                | 7'220.00          |               |
| <b>39</b>                    | <b>Imputations internes</b>                      | <b>1'730.75</b>    | <b>1'750</b>   | <b>-19</b>     | <b>2'031.75</b>   | <b>-301</b>   |
| 39400.02                     | Imputations internes s/emp. collège              | 1'730.75           | 1'750          | -19            | 2'031.75          | -301          |
| <b>44</b>                    | <b>Revenus financiers</b>                        | <b>-512.00</b>     | <b>-500</b>    | <b>-12</b>     |                   | <b>-512</b>   |
| 44720.01                     | Autres recettes                                  | -512.00            | -500           | -12            |                   | -512          |
| <b>46</b>                    | <b>Revenus de transfert</b>                      | <b>-101'485.00</b> | <b>-80'000</b> | <b>-21'485</b> | <b>-93'438.00</b> | <b>-8'047</b> |
| 46120.10                     | Dédommagements salles Collège                    | -101'485.00        | -80'000        | -21'485        | -93'438.00        | -8'047        |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                   | <b>-22'220.00</b>  | <b>-22'220</b> |                | <b>-22'220.00</b> |               |
| 48930.00                     | Prélèvements sur les préfinancements du ca..     | -15'000.00         | -15'000        |                | -15'000.00        |               |
| 48950.00                     | Prélèvements sur la réserve liée au retraitem..  | -7'220.00          | -7'220         |                | -7'220.00         |               |
| <b>49</b>                    | <b>Imputations internes</b>                      | <b>-9'500.00</b>   | <b>-9'500</b>  |                | <b>-9'500.00</b>  |               |
| 49200.01                     | Imputations internes charges immob. FAR          | -9'500.00          | -9'500         |                | -9'500.00         |               |
| <b>2180</b>                  | <b>Structures d'accueil parascolaire</b>         | <b>6'719.35</b>    | <b>7'000</b>   | <b>-281</b>    | <b>6'833.90</b>   | <b>-115</b>   |
|                              | Charges                                          | 6'719.35           | 7'000          | -281           | 6'833.90          | -115          |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>6'719.35</b>    | <b>7'000</b>   | <b>-281</b>    | <b>6'833.90</b>   | <b>-115</b>   |
| 36360.01                     | Subventions de l'accueil parascolaire            | 6'719.35           | 7'000          | -281           | 6'833.90          | -115          |
| <b>22</b>                    | <b>Ecoles spéciales</b>                          | <b>14'208.00</b>   | <b>15'500</b>  | <b>-1'292</b>  | <b>22'029.90</b>  | <b>-7'822</b> |
|                              | Charges                                          | 14'208.00          | 15'500         | -1'292         | 22'029.90         | -7'822        |
| <b>2200</b>                  | <b>Ecoles spéciales</b>                          | <b>14'208.00</b>   | <b>15'500</b>  | <b>-1'292</b>  | <b>22'029.90</b>  | <b>-7'822</b> |
|                              | Charges                                          | 14'208.00          | 15'500         | -1'292         | 22'029.90         | -7'822        |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        |                    | <b>500</b>     | <b>-500</b>    |                   |               |
| 31300.21                     | Orthophonie, logopédie                           |                    | 500            | -500           |                   |               |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>14'208.00</b>   | <b>15'000</b>  | <b>-792</b>    | <b>22'029.90</b>  | <b>-7'822</b> |
| 36120.21                     | Participation aux centres scolaires 3e cycle     | 14'208.00          | 15'000         | -792           | 22'029.90         | -7'822        |
| <b>23</b>                    | <b>Formation professionnelle initiale</b>        | <b>7'481.47</b>    | <b>8'366</b>   | <b>-885</b>    | <b>7'769.64</b>   | <b>-288</b>   |
|                              | Charges                                          | 7'481.47           | 8'366          | -885           | 7'769.64          | -288          |
| <b>2300</b>                  | <b>Formation professionnelle initiale</b>        | <b>7'481.47</b>    | <b>8'366</b>   | <b>-885</b>    | <b>7'769.64</b>   | <b>-288</b>   |
|                              | Charges                                          | 7'481.47           | 8'366          | -885           | 7'769.64          | -288          |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>7'481.47</b>    | <b>8'366</b>   | <b>-885</b>    | <b>7'769.64</b>   | <b>-288</b>   |
| 36110.05                     | Part communale aux bourses d'études              | 7'481.47           | 8'366          | -885           | 7'769.64          | -288          |



## Comptes 2023

|             | Classification fonctionnelle                     | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts        |
|-------------|--------------------------------------------------|-------------------|----------------|----------------|-------------------|---------------|
|             | <b>Culture, Sports, Loisirs et Eglises</b>       | <b>147'143.63</b> | <b>161'270</b> | <b>-14'126</b> | <b>118'896.98</b> | <b>28'247</b> |
|             | Charges                                          | 245'895.84        | 236'420        | 9'476          | 211'257.58        | 34'638        |
|             | Revenus                                          | -98'752.21        | -75'150        | -23'602        | -92'360.60        | -6'392        |
| <b>32</b>   | <b>Culture, autres</b>                           | <b>28'191.80</b>  | <b>40'650</b>  | <b>-12'458</b> | <b>19'524.05</b>  | <b>8'668</b>  |
|             | Charges                                          | 30'446.80         | 42'950         | -12'503        | 22'466.05         | 7'981         |
|             | Revenus                                          | -2'255.00         | -2'300         | 45             | -2'942.00         | 687           |
| <b>3210</b> | <b>Bibliothèques</b>                             | <b>4'848.00</b>   | <b>5'000</b>   | <b>-152</b>    | <b>4'912.00</b>   | <b>-64</b>    |
|             | Charges                                          | 4'848.00          | 5'000          | -152           | 4'912.00          | -64           |
| <b>36</b>   | <b>Charges de transfert</b>                      | <b>4'848.00</b>   | <b>5'000</b>   | <b>-152</b>    | <b>4'912.00</b>   | <b>-64</b>    |
| 36340.02    | Bibliobus                                        | 4'848.00          | 5'000          | -152           | 4'912.00          | -64           |
| <b>3290</b> | <b>Culture, non mentionné ailleurs</b>           | <b>23'343.80</b>  | <b>35'650</b>  | <b>-12'306</b> | <b>14'612.05</b>  | <b>8'732</b>  |
|             | Charges                                          | 25'598.80         | 37'950         | -12'351        | 17'554.05         | 8'045         |
|             | Revenus                                          | -2'255.00         | -2'300         | 45             | -2'942.00         | 687           |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>        | <b>10'381.75</b>  | <b>6'800</b>   | <b>3'582</b>   | <b>9'449.70</b>   | <b>932</b>    |
| 31010.00    | Matériel d'exploitation, fournitures             | 561.10            | 500            | 61             | 344.50            | 217           |
| 31010.01    | Matériel et produits de nettoyage                | 1'427.40          | 1'300          | 127            | 569.50            | 858           |
| 31200.00    | Eau, énergie, combustible                        | 4'540.00          | 4'000          | 540            | 4'351.20          | 189           |
| 31440.05    | Entretien grande salle spectacles                | 3'853.25          | 1'000          | 2'853          | 1'921.50          | 1'932         |
| 31990.00    | Autres charges d'exploitation                    |                   |                |                | 2'263.00          | -2'263        |
| <b>33</b>   | <b>Amortissements du patrimoine administra..</b> | <b>9'874.75</b>   | <b>27'150</b>  | <b>-17'275</b> |                   | <b>9'875</b>  |
| 33001.10    | Amortissements planifiés, Grande Salle           | 9'874.75          | 27'150         | -17'275        |                   | 9'875         |
| <b>36</b>   | <b>Charges de transfert</b>                      | <b>5'342.30</b>   | <b>4'000</b>   | <b>1'342</b>   | <b>8'104.35</b>   | <b>-2'762</b> |
| 36360.00    | Subv. organis. privées à but non lucratif        | 1'300.00          | 1'500          | -200           | 1'150.00          | 150           |
| 36360.03    | Subvention manifestations culturelles            | 2'287.30          | 1'000          | 1'287          | 6'029.35          | -3'742        |
| 36360.04    | Subventions aux sociétés locales                 | 925.00            | 1'000          | -75            | 925.00            |               |
| 36360.05    | Subventions jumelage                             | 830.00            | 500            | 330            |                   | 830           |
| <b>42</b>   | <b>Taxes</b>                                     | <b>-1'155.00</b>  | <b>-1'500</b>  | <b>345</b>     | <b>-720.00</b>    | <b>-435</b>   |
| 42600.10    | Redevances d'utilisation grande salle            | -1'155.00         | -1'500         | 345            | -720.00           | -435          |
| <b>44</b>   | <b>Revenus financiers</b>                        | <b>-1'100.00</b>  | <b>-800</b>    | <b>-300</b>    | <b>-2'222.00</b>  | <b>1'122</b>  |
| 44320.01    | Locations grande salle                           | -1'100.00         | -800           | -300           |                   | -1'100        |
| 44720.01    | Autres recettes                                  |                   |                |                | -2'222.00         | 2'222         |
| <b>34</b>   | <b>Sports et loisirs</b>                         | <b>103'132.39</b> | <b>102'870</b> | <b>262</b>     | <b>83'090.78</b>  | <b>20'042</b> |
|             | Charges                                          | 132'353.25        | 126'020        | 6'333          | 111'299.28        | 21'054        |
|             | Revenus                                          | -29'220.86        | -23'150        | -6'071         | -28'208.50        | -1'012        |
| <b>3410</b> | <b>Sports</b>                                    | <b>103'132.39</b> | <b>102'870</b> | <b>262</b>     | <b>83'090.78</b>  | <b>20'042</b> |
|             | Charges                                          | 132'353.25        | 126'020        | 6'333          | 111'299.28        | 21'054        |
|             | Revenus                                          | -29'220.86        | -23'150        | -6'071         | -28'208.50        | -1'012        |
| <b>30</b>   | <b>Charges de personnel</b>                      | <b>13'788.00</b>  | <b>15'350</b>  | <b>-1'562</b>  | <b>13'730.45</b>  | <b>58</b>     |
| 30100.00    | Salaires du personnel                            | 11'408.30         | 12'500         | -1'092         | 11'201.20         | 207           |
| 30500.00    | Cotis patronales AVS, AI, APG, AC, frais adm.    | 955.35            | 1'200          | -245           | 1'066.70          | -111          |
| 30520.00    | Cotis patronales aux caisses de pension          | 1'161.50          | 1'350          | -189           | 1'233.50          | -72           |
| 30530.00    | Cotis patronales assurances-accidents            | 262.85            | 300            | -37            | 229.05            | 34            |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>        | <b>62'844.50</b>  | <b>55'250</b>  | <b>7'595</b>   | <b>40'794.48</b>  | <b>22'050</b> |
| 31010.01    | Matériel et produits de nettoyage                | 7'272.10          | 6'000          | 1'272          | 4'105.75          | 3'166         |
| 31100.01    | Mobilier, matériel, machines                     | 181.75            | 2'000          | -1'818         |                   | 182           |
| 31200.04    | Déchets                                          | 44.40             | 250            | -206           | 128.80            | -84           |
| 31200.09    | Chauffage + éclairage halle omnisports           | 30'344.45         | 30'000         | 344            | 25'063.25         | 5'281         |
| 31320.03    | Travaux de tiers                                 | 450.00            |                | 450            |                   | 450           |
| 31340.00    | Primes d'assurances                              | 5'052.45          | 5'000          | 52             | 4'766.33          | 286           |



## Comptes 2023

| Classification fonctionnelle |                                                  | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts        |
|------------------------------|--------------------------------------------------|-------------------|----------------|----------------|-------------------|---------------|
| 31370.01                     | Taxe de séjour                                   | 457.60            | 500            | -42            | 146.00            | 312           |
| 31440.06                     | Entretien halle omnisports                       | 11'396.00         | 3'500          | 7'896          | 2'307.50          | 9'089         |
| 31440.07                     | Entretien-aménagements terrains de sport         |                   | 500            | -500           |                   |               |
| 31510.01                     | Entretien mobilier-mat-machines halle            | 7'645.75          | 6'500          | 1'146          | 2'855.20          | 4'791         |
| 31990.00                     | Autres charges d'exploitation                    |                   | 1'000          | -1'000         | 1'421.65          | -1'422        |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>53'020.75</b>  | <b>53'020</b>  | <b>1</b>       | <b>53'020.00</b>  | <b>1</b>      |
| 33004.03                     | Amortissements planifiés, Halle                  | 45'070.75         | 45'070         | 1              | 45'070.00         | 1             |
| 33009.09                     | Amortissements s/réévaluation du PA              | 7'950.00          | 7'950          |                | 7'950.00          |               |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>2'700.00</b>   | <b>2'400</b>   | <b>300</b>     | <b>3'400.00</b>   | <b>-700</b>   |
| 36360.06                     | Subventions téléski                              | 400.00            | 400            |                | 1'400.00          | -1'000        |
| 36360.08                     | Soutien association sportive                     | 2'300.00          | 2'000          | 300            | 2'000.00          | 300           |
| <b>39</b>                    | <b>Imputations internes</b>                      |                   |                |                | <b>354.35</b>     | <b>-354</b>   |
| 39400.01                     | Imputations internes s/emp. halle+ terrain sport |                   |                |                | 354.35            | -354          |
| <b>44</b>                    | <b>Revenus financiers</b>                        | <b>-20'976.10</b> | <b>-15'200</b> | <b>-5'776</b>  | <b>-20'258.50</b> | <b>-718</b>   |
| 44720.03                     | Location halle omnisports                        | -17'441.60        | -12'500        | -4'942         | -17'980.00        | 538           |
| 44720.04                     | Location dortoires                               | -2'952.00         | -2'500         | -452           | -1'928.50         | -1'024        |
| 44790.00                     | Autres produits des biens-fonds PA               | -582.50           | -200           | -383           | -350.00           | -233          |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                   | <b>-8'244.76</b>  | <b>-7'950</b>  | <b>-295</b>    | <b>-7'950.00</b>  | <b>-295</b>   |
| 48400.00                     | Revenus financiers extraordinaires               | -294.76           |                | -295           |                   | -295          |
| 48950.00                     | Prélèvements sur la réserve liée au retraitem..  | -7'950.00         | -7'950         |                | -7'950.00         |               |
| <b>35</b>                    | <b>Eglises et affaires religieuses</b>           | <b>15'819.44</b>  | <b>17'750</b>  | <b>-1'931</b>  | <b>16'282.15</b>  | <b>-463</b>   |
|                              | Charges                                          | 83'095.79         | 67'450         | 15'646         | 77'492.25         | 5'604         |
|                              | Revenus                                          | -67'276.35        | -49'700        | -17'576        | -61'210.10        | -6'066        |
| <b>3500</b>                  | <b>Paroisse protestante</b>                      | <b>15'819.44</b>  | <b>17'750</b>  | <b>-1'931</b>  | <b>16'282.15</b>  | <b>-463</b>   |
|                              | Charges                                          | 83'095.79         | 67'450         | 15'646         | 77'492.25         | 5'604         |
|                              | Revenus                                          | -67'276.35        | -49'700        | -17'576        | -61'210.10        | -6'066        |
| <b>30</b>                    | <b>Charges de personnel</b>                      | <b>240.60</b>     | <b>1'010</b>   | <b>-769</b>    | <b>1'082.70</b>   | <b>-842</b>   |
| 30100.02                     | Traitement organiste                             | 240.00            | 1'000          | -760           | 1'080.00          | -840          |
| 30530.00                     | Cotis patronales assurances-accidents            | 0.60              | 10             | -9             | 2.70              | -2            |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        | <b>32'715.19</b>  | <b>16'300</b>  | <b>16'415</b>  | <b>26'269.55</b>  | <b>6'446</b>  |
| 31100.01                     | Mobilier, matériel, machines                     | 35.50             | 1'000          | -965           | 5'006.95          | -4'971        |
| 31200.10                     | Chauffage + éclairage Temple                     | 7'692.10          | 8'500          | -808           | 7'088.45          | 604           |
| 31200.11                     | Chauffage + éclairage Chapelle Bémont            | 566.35            | 1'100          | -534           | 2'105.75          | -1'539        |
| 31320.03                     | Travaux de tiers                                 | 1'650.00          | 600            | 1'050          | 600.00            | 1'050         |
| 31340.00                     | Primes d'assurances                              | 3'782.14          | 3'600          | 182            | 3'566.80          | 215           |
| 31440.08                     | Entretien du Temple                              | 874.60            | 500            | 375            | 5'331.15          | -4'457        |
| 31440.09                     | Entretien de la chapelle de Bémont               | 17'276.35         | 500            | 16'776         | 560.25            | 16'716        |
| 31510.03                     | Entretien mobilier-matériel temple               | 838.15            | 500            | 338            | 2'010.20          | -1'172        |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>50'140.00</b>  | <b>50'140</b>  |                | <b>50'140.00</b>  |               |
| 33004.04                     | Amortissements planifiés, Temple                 | 440.00            | 440            |                | 440.00            |               |
| 33009.09                     | Amortissements s/réévaluation du PA              | 49'700.00         | 49'700         |                | 49'700.00         |               |
| <b>44</b>                    | <b>Revenus financiers</b>                        | <b>-300.00</b>    |                | <b>-300</b>    | <b>-150.00</b>    | <b>-150</b>   |
| 44720.01                     | Autres recettes                                  | -200.00           |                | -200           | -50.00            | -150          |
| 44720.06                     | Locations chapelle de Bémont                     | -100.00           |                | -100           | -100.00           |               |
| <b>45</b>                    | <b>Prélèv. sur fonds et financem. spéciaux</b>   | <b>-17'276.35</b> |                | <b>-17'276</b> | <b>-11'360.10</b> | <b>-5'916</b> |
| 45110.00                     | Prélèvements sur les fonds du capital propre     | -17'276.35        |                | -17'276        | -11'360.10        | -5'916        |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                   | <b>-49'700.00</b> | <b>-49'700</b> |                | <b>-49'700.00</b> |               |
| 48950.00                     | Prélèvements sur la réserve liée au retraitem..  | -49'700.00        | -49'700        |                | -49'700.00        |               |



## Comptes 2023

| Classification fonctionnelle |                                               | Comptes<br>2023  | Budget<br>2023 | Ecart         | Comptes<br>2022  | Ecart        |
|------------------------------|-----------------------------------------------|------------------|----------------|---------------|------------------|--------------|
| <b>Santé</b>                 |                                               | <b>28'794.70</b> | <b>29'950</b>  | <b>-1'155</b> | <b>23'179.00</b> | <b>5'616</b> |
| Charges                      |                                               | 28'794.70        | 29'950         | -1'155        | 23'179.00        | 5'616        |
| <b>42</b>                    | <b>Soins ambulatoires</b>                     | <b>738.20</b>    | <b>350</b>     | <b>388</b>    | <b>552.60</b>    | <b>186</b>   |
|                              | Charges                                       | 738.20           | 350            | 388           | 552.60           | 186          |
| <b>4210</b>                  | <b>Soins ambulatoires</b>                     | <b>520.05</b>    | <b>100</b>     | <b>420</b>    | <b>331.55</b>    | <b>189</b>   |
|                              | Charges                                       | 520.05           | 100            | 420           | 331.55           | 189          |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>     | <b>420.05</b>    |                | <b>420</b>    | <b>231.55</b>    | <b>189</b>   |
| 31510.00                     | Entretien machines, appareils et outils       | 420.05           |                | 420           |                  | 420          |
| 31990.00                     | Autres charges d'exploitation                 |                  |                |               | 231.55           | -232         |
| <b>36</b>                    | <b>Charges de transfert</b>                   | <b>100.00</b>    | <b>100</b>     |               | <b>100.00</b>    |              |
| 36360.07                     | Subventions samaritains                       | 100.00           | 100            |               | 100.00           |              |
| <b>4220</b>                  | <b>Services de sauvetage</b>                  | <b>218.15</b>    | <b>250</b>     | <b>-32</b>    | <b>221.05</b>    | <b>-3</b>    |
|                              | Charges                                       | 218.15           | 250            | -32           | 221.05           | -3           |
| <b>36</b>                    | <b>Charges de transfert</b>                   | <b>218.15</b>    | <b>250</b>     | <b>-32</b>    | <b>221.05</b>    | <b>-3</b>    |
| 36120.17                     | ECAP - missions de secours                    | 218.15           | 250            | -32           | 221.05           | -3           |
| <b>49</b>                    | <b>Santé publique, non mentionné ailleurs</b> | <b>28'056.50</b> | <b>29'600</b>  | <b>-1'544</b> | <b>22'626.40</b> | <b>5'430</b> |
|                              | Charges                                       | 28'056.50        | 29'600         | -1'544        | 22'626.40        | 5'430        |
| <b>4900</b>                  | <b>Santé publique, non mentionné ailleurs</b> | <b>28'056.50</b> | <b>29'600</b>  | <b>-1'544</b> | <b>22'626.40</b> | <b>5'430</b> |
|                              | Charges                                       | 28'056.50        | 29'600         | -1'544        | 22'626.40        | 5'430        |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>     |                  | <b>100</b>     | <b>-100</b>   |                  |              |
| 31990.00                     | Autres charges d'exploitation                 |                  | 100            | -100          |                  |              |
| <b>36</b>                    | <b>Charges de transfert</b>                   | <b>27'556.50</b> | <b>29'000</b>  | <b>-1'444</b> | <b>22'126.40</b> | <b>5'430</b> |
| 36120.19                     | Part communale service d'ambulances           | 27'556.50        | 29'000         | -1'444        | 22'126.40        | 5'430        |
| <b>39</b>                    | <b>Imputations internes</b>                   | <b>500.00</b>    | <b>500</b>     |               | <b>500.00</b>    |              |
| 39300.02                     | Imputations internes charges immob. FAR       | 500.00           | 500            |               | 500.00           |              |



## Comptes 2023

| Classification fonctionnelle |                                                  | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts         |
|------------------------------|--------------------------------------------------|-------------------|----------------|----------------|-------------------|----------------|
| <b>Sécurité sociale</b>      |                                                  | <b>529'518.35</b> | <b>369'775</b> | <b>159'743</b> | <b>301'770.25</b> | <b>227'748</b> |
| Charges                      |                                                  | 529'518.35        | 369'775        | 159'743        | 301'770.25        | 227'748        |
| <b>51</b>                    | <b>Maladie et accident</b>                       | <b>110'736.00</b> | <b>130'000</b> | <b>-19'264</b> | <b>87'636.12</b>  | <b>23'100</b>  |
|                              | Charges                                          | 110'736.00        | 130'000        | -19'264        | 87'636.12         | 23'100         |
| <b>5120</b>                  | <b>Réductions de primes</b>                      | <b>110'736.00</b> | <b>130'000</b> | <b>-19'264</b> | <b>87'636.12</b>  | <b>23'100</b>  |
|                              | Charges                                          | 110'736.00        | 130'000        | -19'264        | 87'636.12         | 23'100         |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>110'736.00</b> | <b>130'000</b> | <b>-19'264</b> | <b>87'636.12</b>  | <b>23'100</b>  |
| 36110.02                     | Subsides LAMal                                   | 110'736.00        | 130'000        | -19'264        | 87'636.12         | 23'100         |
| <b>53</b>                    | <b>Vieillesse et survivants</b>                  | <b>206'062.75</b> | <b>6'274</b>   | <b>199'789</b> | <b>6'206.40</b>   | <b>199'856</b> |
|                              | Charges                                          | 206'062.75        | 6'274          | 199'789        | 6'206.40          | 199'856        |
| <b>5310</b>                  | <b>Assurance-vieillesse et survivants (AVS)</b>  | <b>6'062.75</b>   | <b>6'274</b>   | <b>-211</b>    | <b>6'206.40</b>   | <b>-144</b>    |
|                              | Charges                                          | 6'062.75          | 6'274          | -211           | 6'206.40          | -144           |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>6'062.75</b>   | <b>6'274</b>   | <b>-211</b>    | <b>6'206.40</b>   | <b>-144</b>    |
| 36120.08                     | Part communale agence régionale                  | 6'062.75          | 6'274          | -211           | 6'206.40          | -144           |
| <b>5340</b>                  | <b>Logements pour aînés (sans soins)</b>         | <b>200'000.00</b> |                | <b>200'000</b> |                   | <b>200'000</b> |
|                              | Charges                                          | 200'000.00        |                | 200'000        |                   | 200'000        |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>200'000.00</b> |                | <b>200'000</b> |                   | <b>200'000</b> |
| 36360.00                     | Subv. organis. privées à but non lucratif        | 200'000.00        |                | 200'000        |                   | 200'000        |
| <b>54</b>                    | <b>Famille et jeunesse</b>                       | <b>31'071.99</b>  | <b>24'532</b>  | <b>6'540</b>   | <b>24'538.72</b>  | <b>6'533</b>   |
|                              | Charges                                          | 31'071.99         | 24'532         | 6'540          | 24'538.72         | 6'533          |
| <b>5410</b>                  | <b>Allocations familiales</b>                    | <b>6'503.14</b>   | <b>8'293</b>   | <b>-1'790</b>  | <b>6'604.38</b>   | <b>-101</b>    |
|                              | Charges                                          | 6'503.14          | 8'293          | -1'790         | 6'604.38          | -101           |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>6'503.14</b>   | <b>8'293</b>   | <b>-1'790</b>  | <b>6'604.38</b>   | <b>-101</b>    |
| 36110.09                     | Alloc. familiales pers. sans activité lucrative  | 6'503.14          | 8'293          | -1'790         | 6'604.38          | -101           |
| <b>5430</b>                  | <b>Avance et recouvrement des pensions ali..</b> | <b>895.50</b>     | <b>1'239</b>   | <b>-344</b>    | <b>798.99</b>     | <b>97</b>      |
|                              | Charges                                          | 895.50            | 1'239          | -344           | 798.99            | 97             |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>895.50</b>     | <b>1'239</b>   | <b>-344</b>    | <b>798.99</b>     | <b>97</b>      |
| 36110.14                     | Avance sur contributions d'entretien             | 895.50            | 1'239          | -344           | 798.99            | 97             |
| <b>5451</b>                  | <b>Crèches et garderies</b>                      | <b>23'673.35</b>  | <b>15'000</b>  | <b>8'673</b>   | <b>17'135.35</b>  | <b>6'538</b>   |
|                              | Charges                                          | 23'673.35         | 15'000         | 8'673          | 17'135.35         | 6'538          |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>23'673.35</b>  | <b>15'000</b>  | <b>8'673</b>   | <b>17'135.35</b>  | <b>6'538</b>   |
| 36350.01                     | Subventions pour crèches                         | 23'673.35         | 15'000         | 8'673          | 17'135.35         | 6'538          |
| <b>55</b>                    | <b>Chômage</b>                                   | <b>19'648.32</b>  | <b>22'285</b>  | <b>-2'637</b>  | <b>19'195.01</b>  | <b>453</b>     |
|                              | Charges                                          | 19'648.32         | 22'285         | -2'637         | 19'195.01         | 453            |
| <b>5510</b>                  | <b>Assurance chômage</b>                         | <b>6'787.92</b>   | <b>7'231</b>   | <b>-443</b>    | <b>6'735.16</b>   | <b>53</b>      |
|                              | Charges                                          | 6'787.92          | 7'231          | -443           | 6'735.16          | 53             |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>6'787.92</b>   | <b>7'231</b>   | <b>-443</b>    | <b>6'735.16</b>   | <b>53</b>      |
| 36110.03                     | Part sur financement LACI                        | 6'787.92          | 7'231          | -443           | 6'735.16          | 53             |



## Comptes 2023

| Classification fonctionnelle |                                                  | Comptes<br>2023 | Budget<br>2023 | Ecart   | Comptes<br>2022 | Ecart  |
|------------------------------|--------------------------------------------------|-----------------|----------------|---------|-----------------|--------|
| 5520                         | Prestations aux chômeurs                         | 12'860.40       | 15'054         | -2'194  | 12'459.85       | 401    |
|                              | Charges                                          | 12'860.40       | 15'054         | -2'194  | 12'459.85       | 401    |
| 36                           | Charges de transfert                             | 12'860.40       | 15'054         | -2'194  | 12'459.85       | 401    |
| 36110.07                     | Action sociale - Intégration socio-professionn.. | 12'860.40       | 15'054         | -2'194  | 12'459.85       | 401    |
| 57                           | Aide sociale et domaine de l'asile               | 161'999.29      | 186'184        | -24'185 | 164'194.00      | -2'195 |
|                              | Charges                                          | 161'999.29      | 186'184        | -24'185 | 164'194.00      | -2'195 |
| 5720                         | Aide matérielle légale                           | 136'873.92      | 151'779        | -14'905 | 134'847.35      | 2'027  |
|                              | Charges                                          | 136'873.92      | 151'779        | -14'905 | 134'847.35      | 2'027  |
| 36                           | Charges de transfert                             | 136'873.92      | 151'779        | -14'905 | 134'847.35      | 2'027  |
| 36110.04                     | Aide sociale                                     | 134'382.19      | 149'385        | -15'003 | 132'618.79      | 1'763  |
| 36110.06                     | Lutte contre la fraude                           | 2'491.73        | 2'394          | 98      | 2'228.56        | 263    |
| 5790                         | Assistance, non mentionné ailleurs               | 7'613.07        | 7'305          | 308     | 6'608.25        | 1'005  |
|                              | Charges                                          | 7'613.07        | 7'305          | 308     | 6'608.25        | 1'005  |
| 36                           | Charges de transfert                             | 7'613.07        | 7'305          | 308     | 6'608.25        | 1'005  |
| 36110.10                     | Social privé                                     | 7'613.07        | 7'305          | 308     | 6'608.25        | 1'005  |
| 5796                         | Guichets sociaux régionaux                       | 17'512.30       | 27'100         | -9'588  | 22'738.40       | -5'226 |
|                              | Charges                                          | 17'512.30       | 27'100         | -9'588  | 22'738.40       | -5'226 |
| 31                           | Biens, services et charges d'expl.               | 1'116.05        | 1'100          | 16      | 1'130.80        | -15    |
| 31332.10                     | Application LIANE                                | 1'116.05        | 1'100          | 16      | 1'130.80        | -15    |
| 36                           | Charges de transfert                             | 16'396.25       | 26'000         | -9'604  | 21'607.60       | -5'211 |
| 36120.09                     | Services sociaux intercommunaux                  | 16'396.25       | 26'000         | -9'604  | 21'607.60       | -5'211 |
| 59                           | Domaine social, non mentionné ailleurs           |                 | 500            | -500    |                 |        |
|                              | Charges                                          |                 | 500            | -500    |                 |        |
| 5920                         | Actions d'entraide dans le pays                  |                 | 500            | -500    |                 |        |
|                              | Charges                                          |                 | 500            | -500    |                 |        |
| 36                           | Charges de transfert                             |                 | 500            | -500    |                 |        |
| 36360.00                     | Subv. organis. privées à but non lucratif        |                 | 500            | -500    |                 |        |



## Comptes 2023

| Classification fonctionnelle |                                                  | Comptes<br>2023   | Budget<br>2023 | Ecarts        | Comptes<br>2022   | Ecarts         |
|------------------------------|--------------------------------------------------|-------------------|----------------|---------------|-------------------|----------------|
| <b>Trafic</b>                |                                                  | <b>335'458.78</b> | <b>345'168</b> | <b>-9'709</b> | <b>417'362.71</b> | <b>-81'904</b> |
| Charges                      |                                                  | 376'978.06        | 381'668        | -4'690        | 456'941.25        | -79'963        |
| Revenus                      |                                                  | -41'519.28        | -36'500        | -5'019        | -39'578.54        | -1'941         |
| <b>61</b>                    | <b>Circulation routière</b>                      | <b>284'829.73</b> | <b>294'020</b> | <b>-9'190</b> | <b>371'440.31</b> | <b>-86'611</b> |
| Charges                      |                                                  | 326'349.01        | 330'520        | -4'171        | 411'018.85        | -84'670        |
| Revenus                      |                                                  | -41'519.28        | -36'500        | -5'019        | -39'578.54        | -1'941         |
| <b>6150</b>                  | <b>Routes communales</b>                         | <b>281'508.83</b> | <b>290'270</b> | <b>-8'761</b> | <b>368'063.31</b> | <b>-86'554</b> |
| Charges                      |                                                  | 323'028.11        | 326'770        | -3'742        | 407'641.85        | -84'614        |
| Revenus                      |                                                  | -41'519.28        | -36'500        | -5'019        | -39'578.54        | -1'941         |
| <b>30</b>                    | <b>Charges de personnel</b>                      | <b>110'740.20</b> | <b>116'300</b> | <b>-5'560</b> | <b>108'802.25</b> | <b>1'938</b>   |
| 30100.00                     | Salaires du personnel                            | 89'767.90         | 93'600         | -3'832        | 88'302.25         | 1'466          |
| 30500.00                     | Cotis patronales AVS, AI, APG, AC, frais adm.    | 8'266.05          | 9'000          | -734          | 8'424.85          | -159           |
| 30520.00                     | Cotis patronales aux caisses de pension          | 10'635.20         | 11'500         | -865          | 10'266.60         | 369            |
| 30530.00                     | Cotis patronales assurances-accidents            | 2'071.05          | 2'200          | -129          | 1'808.55          | 263            |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        | <b>153'767.92</b> | <b>157'940</b> | <b>-4'172</b> | <b>240'319.60</b> | <b>-86'552</b> |
| 31090.00                     | Autres charges matériel et marchandises          | 6'619.75          | 6'500          | 120           | 5'837.40          | 782            |
| 31110.00                     | Machines, appareils, véhicules et outils         |                   | 2'500          | -2'500        |                   |                |
| 31110.02                     | Signalisation routière                           | 6'328.00          | 7'000          | -672          | 7'880.60          | -1'553         |
| 31120.00                     | Uniformes, vêtements, linges, rideaux            | 500.00            | 1'000          | -500          | 1'000.00          | -500           |
| 31200.04                     | Déchets                                          | 53.60             |                | 54            |                   | 54             |
| 31200.05                     | Eclairage public                                 | 6'215.20          | 7'200          | -985          | 7'403.70          | -1'189         |
| 31300.03                     | Téléphones                                       | 828.00            | 840            | -12           | 828.00            |                |
| 31320.03                     | Travaux de tiers                                 | 180.00            | 1'000          | -820          | 210.00            | -30            |
| 31340.00                     | Primes d'assurances                              | 3'855.35          | 4'200          | -345          | 3'639.75          | 216            |
| 31410.00                     | Entretien des routes / voies de communication    | 59'244.57         | 50'000         | 9'245         | 130'496.55        | -71'252        |
| 31410.01                     | Entretien hivernal des routes (village)          | 8'185.20          | 10'000         | -1'815        | 8'615.20          | -430           |
| 31410.02                     | Entretien hivernal des routes (environs)         | 43'759.00         | 44'000         | -241          | 43'762.00         | -3             |
| 31430.40                     | Entretien de l'éclairage public                  | 6'613.55          | 5'000          | 1'614         | 8'213.20          | -1'600         |
| 31510.00                     | Entretien machines, appareils et outils          | 1'535.50          | 2'500          | -965          | 2'995.75          | -1'460         |
| 31510.04                     | Entretien du véhicule                            | 9'850.20          | 15'000         | -5'150        | 18'837.45         | -8'987         |
| 31920.02                     | Servitude pass. route derrière hangar Rodesc..   |                   | 600            | -600          | 600.00            | -600           |
| 31990.00                     | Autres charges d'exploitation                    |                   | 600            | -600          |                   |                |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>53'519.99</b>  | <b>47'530</b>  | <b>5'990</b>  | <b>53'520.00</b>  |                |
| 33001.00                     | Amortissements planifiés, Routes                 | 39'280.00         | 39'290         | -10           | 39'280.00         |                |
| 33003.00                     | Amort. planifiés, autres ouvrages génie civil PA | 14'239.99         | 8'240          | 6'000         | 14'240.00         |                |
| <b>39</b>                    | <b>Imputations internes</b>                      | <b>5'000.00</b>   | <b>5'000</b>   |               | <b>5'000.00</b>   |                |
| 39300.02                     | Imputations internes charges immob. FAR          | 5'000.00          | 5'000          |               | 5'000.00          |                |
| <b>42</b>                    | <b>Taxes</b>                                     | <b>-1'343.58</b>  |                | <b>-1'344</b> | <b>-146.74</b>    | <b>-1'197</b>  |
| 42600.00                     | Remboursements de tiers                          | -1'343.58         |                | -1'344        | -146.74           | -1'197         |
| <b>43</b>                    | <b>Revenus divers</b>                            | <b>-1'095.70</b>  | <b>-500</b>    | <b>-596</b>   | <b>-858.80</b>    | <b>-237</b>    |
| 43900.00                     | Autres revenus                                   | -1'095.70         | -500           | -596          | -858.80           | -237           |
| <b>46</b>                    | <b>Revenus de transfert</b>                      | <b>-38'080.00</b> | <b>-35'000</b> | <b>-3'080</b> | <b>-37'573.00</b> | <b>-507</b>    |
| 46010.01                     | Quote-part à la taxe LTVRB                       | -38'080.00        | -35'000        | -3'080        | -37'573.00        | -507           |
| <b>49</b>                    | <b>Imputations internes</b>                      | <b>-1'000.00</b>  | <b>-1'000</b>  |               | <b>-1'000.00</b>  |                |
| 49300.00                     | Imputations internes déchets                     | -1'000.00         | -1'000         |               | -1'000.00         |                |
| <b>6190</b>                  | <b>Routes, autres</b>                            | <b>3'320.90</b>   | <b>3'750</b>   | <b>-429</b>   | <b>3'377.00</b>   | <b>-56</b>     |
| Charges                      |                                                  | 3'320.90          | 3'750          | -429          | 3'377.00          | -56            |
| <b>36</b>                    | <b>Charges de transfert</b>                      | <b>3'320.90</b>   | <b>3'750</b>   | <b>-429</b>   | <b>3'377.00</b>   | <b>-56</b>     |
| 36120.17                     | ECAP - missions de secours                       | 3'320.90          | 3'750          | -429          | 3'377.00          | -56            |
| <b>62</b>                    | <b>Transports publics</b>                        | <b>50'629.05</b>  | <b>51'148</b>  | <b>-519</b>   | <b>45'922.40</b>  | <b>4'707</b>   |
| Charges                      |                                                  | 50'629.05         | 51'148         | -519          | 45'922.40         | 4'707          |



## Comptes 2023

| Classification fonctionnelle |                                            | Comptes<br>2023 | Budget<br>2023 | Ecart | Comptes<br>2022 | Ecart |
|------------------------------|--------------------------------------------|-----------------|----------------|-------|-----------------|-------|
| 6220                         | Trafic régional                            | 50'574.50       | 51'000         | -426  | 45'867.15       | 4'707 |
|                              | Charges                                    | 50'574.50       | 51'000         | -426  | 45'867.15       | 4'707 |
| 36                           | Charges de transfert                       | 50'574.50       | 51'000         | -426  | 45'867.15       | 4'707 |
| 36340.03                     | Subventions aux entreprises de transport   | 50'574.50       | 51'000         | -426  | 45'867.15       | 4'707 |
| 6290                         | Transports publics, non mentionné ailleurs | 54.55           | 148            | -93   | 55.25           | -1    |
|                              | Charges                                    | 54.55           | 148            | -93   | 55.25           | -1    |
| 36                           | Charges de transfert                       | 54.55           | 148            | -93   | 55.25           | -1    |
| 36120.17                     | ECAP - missions de secours                 | 54.55           | 65             | -10   | 55.25           | -1    |
| 36140.00                     | Dédommagements aux entreprises publiques   |                 | 83             | -83   |                 |       |



## Comptes 2023

|             | Classification fonctionnelle                       | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts         |
|-------------|----------------------------------------------------|-------------------|----------------|----------------|-------------------|----------------|
|             | <b>Protection environnement et aménagement</b>     | <b>80'999.24</b>  | <b>92'370</b>  | <b>-11'371</b> | <b>75'516.96</b>  | <b>5'482</b>   |
|             | Charges                                            | 302'003.52        | 314'140        | -12'136        | 302'338.09        | -335           |
|             | Revenus                                            | -221'004.28       | -221'770       | 766            | -226'821.13       | 5'817          |
| <b>72</b>   | <b>Traitement des eaux usées</b>                   | <b>6'870.40</b>   | <b>9'370</b>   | <b>-2'500</b>  | <b>6'870.00</b>   |                |
|             | Charges                                            | 96'027.91         | 92'070         | 3'958          | 95'311.80         | 716            |
|             | Revenus                                            | -89'157.51        | -82'700        | -6'458         | -88'441.80        | -716           |
| <b>7200</b> | <b>Traitement des eaux usées (en général)</b>      |                   |                |                |                   |                |
|             | Charges                                            | 89'157.51         | 82'700         | 6'458          | 88'441.80         | 716            |
|             | Revenus                                            | -89'157.51        | -82'700        | -6'458         | -88'441.80        | -716           |
| <b>30</b>   | <b>Charges de personnel</b>                        | <b>10'983.15</b>  | <b>12'450</b>  | <b>-1'467</b>  | <b>10'860.95</b>  | <b>122</b>     |
| 30100.00    | Salaires du personnel                              | 8'903.55          | 10'000         | -1'096         | 8'816.05          | 88             |
| 30500.00    | Cotis patronales AVS, AI, APG, AC, frais adm.      | 820.30            | 1'000          | -180           | 840.65            | -20            |
| 30520.00    | Cotis patronales aux caisses de pension            | 1'054.20          | 1'200          | -146           | 1'024.05          | 30             |
| 30530.00    | Cotis patronales assurances-accidents              | 205.10            | 250            | -45            | 180.20            | 25             |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>          | <b>63'758.11</b>  | <b>55'100</b>  | <b>8'658</b>   | <b>51'560.84</b>  | <b>12'197</b>  |
| 31010.07    | Produits chimiques                                 | 6'046.50          | 2'500          | 3'547          | 4'615.72          | 1'431          |
| 31100.02    | Meubles, matériel, machines STEP                   | 880.71            | 500            | 381            |                   | 881            |
| 31200.04    | Déchets                                            | 891.90            | 1'100          | -208           | 769.95            | 122            |
| 31200.13    | Eau, énergie, combustibles STEP                    | 23'969.23         | 8'000          | 15'969         | 11'066.65         | 12'903         |
| 31300.08    | Téléphones/cartes SIM Step                         | 151.70            | 200            | -48            | 162.90            | -11            |
| 31300.30    | Analyses boues STEP                                | 3'159.00          | 5'000          | -1'841         | 2'810.70          | 348            |
| 31300.46    | Séchage et incinération des boues                  | 20'123.03         | 25'000         | -4'877         | 24'349.82         | -4'227         |
| 31340.00    | Primes d'assurances                                | 1'794.55          | 2'000          | -205           | 1'786.65          | 8              |
| 31370.04    | Mesures élimination micropolluants - Part Etat     | 2'592.00          | 2'700          | -108           | 2'610.00          | -18            |
| 31430.20    | Entretien des canaux, égoûts                       | 3'666.99          | 1'500          | 2'167          | 1'152.00          | 2'515          |
| 31430.21    | Entretien STEP et stations de relevage             |                   | 1'000          | -1'000         | 996.80            | -997           |
| 31510.05    | Entretien machines, appareils et outils STEP       | 482.50            | 5'500          | -5'018         | 1'239.65          | -757           |
| 31900.00    | Autres charges d'exploitation                      |                   | 100            | -100           |                   |                |
| <b>33</b>   | <b>Amortissements du patrimoine administra..</b>   | <b>700.00</b>     | <b>700</b>     |                | <b>700.00</b>     |                |
| 33003.01    | Amortissements planifiés, Réseau eaux usées        | 700.00            | 700            |                | 700.00            |                |
| <b>35</b>   | <b>Attributions aux fonds et financements sp..</b> | <b>8'655.25</b>   | <b>8'250</b>   | <b>405</b>     | <b>24'975.29</b>  | <b>-16'320</b> |
| 35100.00    | Attributions aux financements spéciaux             | 8'655.25          | 8'250          | 405            | 24'975.29         | -16'320        |
| <b>39</b>   | <b>Imputations internes</b>                        | <b>5'061.00</b>   | <b>6'200</b>   | <b>-1'139</b>  | <b>344.72</b>     | <b>4'716</b>   |
| 39400.00    | Imputations internes pour int. et charges fin.     | 5'061.00          | 6'200          | -1'139         | 344.72            | 4'716          |
| <b>42</b>   | <b>Taxes</b>                                       | <b>-89'157.51</b> | <b>-82'700</b> | <b>-6'458</b>  | <b>-88'441.80</b> | <b>-716</b>    |
| 42400.06    | Quotes-parts mesures d'élimination micropoll..     | -2'847.00         | -2'700         | -147           | -2'770.50         | -77            |
| 42401.10    | Taxe d'épuration                                   | -86'310.51        | -80'000        | -6'311         | -85'671.30        | -639           |
| <b>7203</b> | <b>Traitement des eaux claires</b>                 | <b>6'870.40</b>   | <b>9'370</b>   | <b>-2'500</b>  | <b>6'870.00</b>   |                |
|             | Charges                                            | 6'870.40          | 9'370          | -2'500         | 6'870.00          |                |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>          |                   | <b>2'500</b>   | <b>-2'500</b>  |                   |                |
| 31430.20    | Entretien des canaux, égoûts                       |                   | 2'000          | -2'000         |                   |                |
| 31900.00    | Autres charges d'exploitation                      |                   | 500            | -500           |                   |                |
| <b>33</b>   | <b>Amortissements du patrimoine administra..</b>   | <b>6'870.40</b>   | <b>6'870</b>   |                | <b>6'870.00</b>   |                |
| 33002.01    | Réseau eaux claires                                | 6'870.40          | 6'870          |                | 6'870.00          |                |
| <b>73</b>   | <b>Gestion des déchets</b>                         | <b>10'901.93</b>  | <b>11'450</b>  | <b>-548</b>    | <b>16'901.66</b>  | <b>-6'000</b>  |
|             | Charges                                            | 121'413.60        | 128'000        | -6'586         | 132'078.08        | -10'664        |
|             | Revenus                                            | -110'511.67       | -116'550       | 6'038          | -115'176.42       | 4'665          |
| <b>7301</b> | <b>Gestion des déchets ménages</b>                 | <b>10'901.93</b>  | <b>11'450</b>  | <b>-548</b>    | <b>16'901.66</b>  | <b>-6'000</b>  |
|             | Charges                                            | 83'584.04         | 93'200         | -9'616         | 92'284.25         | -8'700         |



## Comptes 2023

| Classification fonctionnelle |                                                    | Comptes<br>2023   | Budget<br>2023 | Ecarts        | Comptes<br>2022   | Ecarts        |
|------------------------------|----------------------------------------------------|-------------------|----------------|---------------|-------------------|---------------|
| Revenus                      |                                                    | -72'682.11        | -81'750        | 9'068         | -75'382.59        | 2'700         |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>          | <b>30'206.39</b>  | <b>29'600</b>  | <b>606</b>    | <b>30'359.55</b>  | <b>-153</b>   |
| 31300.41                     | Ramassage déchets encombrants                      | 9'088.30          | 9'000          | 88            | 8'955.00          | 133           |
| 31300.42                     | Compostage (ramassage et traitement)               | 11'452.35         | 10'200         | 1'252         | 10'923.55         | 529           |
| 31300.43                     | Récupération du carton                             | 2'692.45          | 2'500          | 192           | 2'670.30          | 22            |
| 31300.45                     | Récupération de la ferraille                       | 6'058.84          | 6'000          | 59            | 5'969.30          | 90            |
| 31300.47                     | Ramassage huiles usées                             |                   | 300            | -300          | 228.85            | -229          |
| 31320.03                     | Travaux de tiers                                   | 240.00            |                | 240           | 304.00            | -64           |
| 31430.30                     | Entretien des conteneurs enterrés, Ecopoint        | 674.45            | 1'500          | -826          | 1'287.00          | -613          |
| 31990.00                     | Autres charges d'exploitation                      |                   | 100            | -100          | 21.55             | -22           |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b>   | <b>4'499.00</b>   | <b>4'500</b>   | <b>-1</b>     | <b>4'500.00</b>   | <b>-1</b>     |
| 33006.02                     | Amortissements planifiés - compacteur à cart..     | 4'499.00          | 4'500          | -1            | 4'500.00          | -1            |
| <b>35</b>                    | <b>Attributions aux fonds et financements sp..</b> | <b>1'230.00</b>   | <b>2'300</b>   | <b>-1'070</b> | <b>6'000.00</b>   | <b>-4'770</b> |
| 35100.00                     | Attributions aux financements spéciaux             | 1'230.00          | 2'300          | -1'070        | 6'000.00          | -4'770        |
| <b>36</b>                    | <b>Charges de transfert</b>                        | <b>45'648.65</b>  | <b>54'800</b>  | <b>-9'151</b> | <b>49'424.70</b>  | <b>-3'776</b> |
| 36010.07                     | Traitement déchets spéciaux - part Etat            | 447.35            | 600            | -153          | 465.80            | -18           |
| 36120.10                     | Mandat de prestations Val-de-Travers               | 44'176.40         | 53'000         | -8'824        | 47'639.85         | -3'463        |
| 36370.03                     | Subventions déchets personnes physiques            | 1'024.90          | 1'200          | -175          | 1'319.05          | -294          |
| <b>39</b>                    | <b>Imputations internes</b>                        | <b>2'000.00</b>   | <b>2'000</b>   |               | <b>2'000.00</b>   |               |
| 39100.01                     | Imputations internes déchets - administration      | 1'000.00          | 1'000          |               | 1'000.00          |               |
| 39100.02                     | Imputations internes déchets - voirie              | 1'000.00          | 1'000          |               | 1'000.00          |               |
| <b>42</b>                    | <b>Taxes</b>                                       | <b>-44'858.06</b> | <b>-48'200</b> | <b>3'342</b>  | <b>-45'550.54</b> | <b>692</b>    |
| 42401.20                     | Taxe de base déchets ménages                       | -28'069.59        | -27'700        | -370          | -27'813.48        | -256          |
| 42401.23                     | Taxe déchets ménages au poids                      | -16'788.47        | -20'500        | 3'712         | -17'737.06        | 949           |
| <b>43</b>                    | <b>Revenus divers</b>                              | <b>-624.05</b>    | <b>-2'000</b>  | <b>1'376</b>  | <b>-1'802.05</b>  | <b>1'178</b>  |
| 43900.00                     | Autres revenus                                     | -624.05           | -2'000         | 1'376         | -1'802.05         | 1'178         |
| <b>49</b>                    | <b>Imputations internes</b>                        | <b>-27'200.00</b> | <b>-31'550</b> | <b>4'350</b>  | <b>-28'030.00</b> | <b>830</b>    |
| 49300.02                     | Imputation déchets entreprises                     | -27'200.00        | -31'550        | 4'350         | -28'030.00        | 830           |
| <b>7303</b>                  | <b>Gestion des déchets entreprises</b>             |                   |                |               |                   |               |
|                              | Charges                                            | 37'829.56         | 34'800         | 3'030         | 39'793.83         | -1'964        |
|                              | Revenus                                            | -37'829.56        | -34'800        | -3'030        | -39'793.83        | 1'964         |
| <b>35</b>                    | <b>Attributions aux fonds et financements sp..</b> | <b>9'599.56</b>   | <b>2'220</b>   | <b>7'380</b>  | <b>10'733.83</b>  | <b>-1'134</b> |
| 35100.00                     | Attributions aux financements spéciaux             | 9'599.56          | 2'220          | 7'380         | 10'733.83         | -1'134        |
| <b>39</b>                    | <b>Imputations internes</b>                        | <b>28'230.00</b>  | <b>32'580</b>  | <b>-4'350</b> | <b>29'060.00</b>  | <b>-830</b>   |
| 39100.03                     | Imputations internes - administration              | 1'030.00          | 1'030          |               | 1'030.00          |               |
| 39100.04                     | Imputations internes - déchets urbains             | 16'000.00         | 21'200         | -5'200        | 16'680.00         | -680          |
| 39100.05                     | Imputations internes - objets encombrants          | 6'000.00          | 5'850          | 150           | 6'270.00          | -270          |
| 39100.06                     | Imputations internes - ferraille                   | 5'200.00          | 4'500          | 700           | 5'080.00          | 120           |
| <b>42</b>                    | <b>Taxes</b>                                       | <b>-37'829.56</b> | <b>-34'800</b> | <b>-3'030</b> | <b>-39'793.83</b> | <b>1'964</b>  |
| 42401.21                     | Taxe de base déchets entreprises                   | -13'692.50        | -14'500        | 808           | -14'056.67        | 364           |
| 42401.22                     | Taxe déchets entreprises au poids                  | -9'689.46         | -6'700         | -2'989        | -9'443.16         | -246          |
| 42401.24                     | Taxe déchets entreprises avec containers au ..     | -14'447.60        | -13'600        | -848          | -16'294.00        | 1'846         |
| <b>75</b>                    | <b>Protection des espèces et du paysage</b>        | <b>12'197.10</b>  | <b>15'000</b>  | <b>-2'803</b> | <b>12'109.35</b>  | <b>88</b>     |
|                              | Charges                                            | 12'197.10         | 15'000         | -2'803        | 12'109.35         | 88            |
| <b>7500</b>                  | <b>Protection des espèces et du paysage</b>        | <b>12'197.10</b>  | <b>15'000</b>  | <b>-2'803</b> | <b>12'109.35</b>  | <b>88</b>     |
|                              | Charges                                            | 12'197.10         | 15'000         | -2'803        | 12'109.35         | 88            |
| <b>36</b>                    | <b>Charges de transfert</b>                        | <b>12'197.10</b>  | <b>15'000</b>  | <b>-2'803</b> | <b>12'109.35</b>  | <b>88</b>     |
| 36111.00                     | Contrib. qualité du paysage                        | 12'197.10         | 15'000         | -2'803        | 12'109.35         | 88            |



## Comptes 2023

|             | Classification fonctionnelle                          | Comptes<br>2023  | Budget<br>2023 | Ecarts        | Comptes<br>2022  | Ecarts        |
|-------------|-------------------------------------------------------|------------------|----------------|---------------|------------------|---------------|
| <b>76</b>   | <b>Lutte contre la pollution de l'environneme..</b>   | <b>1'939.20</b>  | <b>2'200</b>   | <b>-261</b>   | <b>1'970.95</b>  | <b>-32</b>    |
|             | Charges                                               | 1'939.20         | 2'200          | -261          | 1'970.95         | -32           |
| <b>7610</b> | <b>Protection de l'air et du climat</b>               | <b>1'272.60</b>  | <b>1'450</b>   | <b>-177</b>   | <b>1'295.55</b>  | <b>-23</b>    |
|             | Charges                                               | 1'272.60         | 1'450          | -177          | 1'295.55         | -23           |
| <b>36</b>   | <b>Charges de transfert</b>                           | <b>1'272.60</b>  | <b>1'450</b>   | <b>-177</b>   | <b>1'295.55</b>  | <b>-23</b>    |
| 36120.17    | ECAP - missions de secours                            | 1'272.60         | 1'450          | -177          | 1'295.55         | -23           |
| <b>7690</b> | <b>Autre lutte contre la poll. de l'environneme..</b> | <b>666.60</b>    | <b>750</b>     | <b>-83</b>    | <b>675.40</b>    | <b>-9</b>     |
|             | Charges                                               | 666.60           | 750            | -83           | 675.40           | -9            |
| <b>36</b>   | <b>Charges de transfert</b>                           | <b>666.60</b>    | <b>750</b>     | <b>-83</b>    | <b>675.40</b>    | <b>-9</b>     |
| 36120.17    | ECAP - missions de secours                            | 666.60           | 750            | -83           | 675.40           | -9            |
| <b>77</b>   | <b>Protection de l'environnement, autres</b>          | <b>33'634.51</b> | <b>27'830</b>  | <b>5'805</b>  | <b>17'545.62</b> | <b>16'089</b> |
|             | Charges                                               | 54'649.61        | 50'030         | 4'620         | 40'428.53        | 14'221        |
|             | Revenus                                               | -21'015.10       | -22'200        | 1'185         | -22'882.91       | 1'868         |
| <b>7710</b> | <b>Cimetières, crématoires</b>                        | <b>23'766.57</b> | <b>25'800</b>  | <b>-2'033</b> | <b>22'959.68</b> | <b>807</b>    |
|             | Charges                                               | 26'016.57        | 27'750         | -1'733        | 24'809.68        | 1'207         |
|             | Revenus                                               | -2'250.00        | -1'950         | -300          | -1'850.00        | -400          |
| <b>30</b>   | <b>Charges de personnel</b>                           | <b>21'499.30</b> | <b>22'450</b>  | <b>-951</b>   | <b>21'099.50</b> | <b>400</b>    |
| 30100.00    | Salaires du personnel                                 | 17'427.50        | 18'100         | -673          | 17'122.15        | 305           |
| 30500.00    | Cotis patronales AVS, AI, APG, AC, frais adm.         | 1'604.55         | 1'700          | -95           | 1'634.35         | -30           |
| 30520.00    | Cotis patronales aux caisses de pension               | 2'064.30         | 2'200          | -136          | 1'990.60         | 74            |
| 30530.00    | Cotis patronales assurances-accidents                 | 402.95           | 450            | -47           | 352.40           | 51            |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>             | <b>1'907.32</b>  | <b>2'690</b>   | <b>-783</b>   | <b>1'100.18</b>  | <b>807</b>    |
| 31010.00    | Matériel d'exploitation, fournitures                  |                  | 200            | -200          | 452.35           | -452          |
| 31090.00    | Autres charges matériel et marchandises               |                  | 200            | -200          |                  |               |
| 31200.04    | Déchets                                               | 212.00           | 250            | -38           | 192.80           | 19            |
| 31300.09    | Frais d'inhumation                                    | 1'453.95         | 800            | 654           |                  | 1'454         |
| 31340.00    | Primes d'assurances                                   | 241.37           | 240            | 1             | 229.93           | 11            |
| 31430.04    | Entretien du cimetière et du porche                   |                  | 1'000          | -1'000        | 225.10           | -225          |
| <b>33</b>   | <b>Amortissements du patrimoine administra..</b>      | <b>2'609.95</b>  | <b>2'610</b>   |               | <b>2'610.00</b>  |               |
| 33004.08    | Amortissements planifiés, Porche du cimetière         | 859.95           | 860            |               | 860.00           |               |
| 33009.09    | Amortissements s/réévaluation du PA                   | 1'750.00         | 1'750          |               | 1'750.00         |               |
| <b>42</b>   | <b>Taxes</b>                                          | <b>-500.00</b>   | <b>-200</b>    | <b>-300</b>   | <b>-100.00</b>   | <b>-400</b>   |
| 42400.05    | Redevance pour inhumation                             | -500.00          | -200           | -300          | -100.00          | -400          |
| <b>48</b>   | <b>Revenus extraordinaires</b>                        | <b>-1'750.00</b> | <b>-1'750</b>  |               | <b>-1'750.00</b> |               |
| 48950.00    | Prélèvements sur la réserve liée au retraitem..       | -1'750.00        | -1'750         |               | -1'750.00        |               |
| <b>7791</b> | <b>Toilettes publiques</b>                            | <b>9'867.94</b>  | <b>2'030</b>   | <b>7'838</b>  | <b>-5'414.06</b> | <b>15'282</b> |
|             | Charges                                               | 28'633.04        | 22'280         | 6'353         | 15'618.85        | 13'014        |
|             | Revenus                                               | -18'765.10       | -20'250        | 1'485         | -21'032.91       | 2'268         |
| <b>30</b>   | <b>Charges de personnel</b>                           | <b>3'822.65</b>  | <b>5'700</b>   | <b>-1'877</b> | <b>4'017.00</b>  | <b>-194</b>   |
| 30100.00    | Salaires du personnel                                 | 3'600.00         | 5'000          | -1'400        | 3'600.00         |               |
| 30500.00    | Cotis patronales AVS, AI, APG, AC, frais adm.         | 178.10           | 550            | -372          | 343.20           | -165          |
| 30530.00    | Cotis patronales assurances-accidents                 | 44.55            | 150            | -105          | 73.80            | -29           |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>             | <b>24'560.39</b> | <b>16'330</b>  | <b>8'230</b>  | <b>11'351.85</b> | <b>13'209</b> |
| 31010.00    | Matériel d'exploitation, fournitures                  | 1'860.80         | 1'500          | 361           | 496.30           | 1'365         |
| 31010.01    | Matériel et produits de nettoyage                     | 3'305.10         | 1'100          | 2'205         | 496.60           | 2'809         |
| 31200.00    | Eau, énergie, combustible                             | 1'910.85         | 2'800          | -889          | 2'488.60         | -578          |
| 31200.04    | Déchets                                               | 179.00           | 400            | -221          | 201.30           | -22           |
| 31340.00    | Primes d'assurances                                   | 99.34            | 130            | -31           | 93.71            | 6             |
| 31370.01    | Taxe de séjour                                        | 2'262.40         | 4'000          | -1'738        | 1'810.00         | 452           |



## Comptes 2023

| Classification fonctionnelle |                                                  | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022   | Ecarts        |
|------------------------------|--------------------------------------------------|-------------------|----------------|----------------|-------------------|---------------|
| 31430.01                     | Entretien des édicules et WC publics             | 2'010.30          | 2'000          | 10             | 457.90            | 1'552         |
| 31690.03                     | Terminal parcage les Taillères                   | 2'722.15          | 3'400          | -678           | 3'187.89          | -466          |
| 31700.00                     | Frais de déplacement et autres frais             | 181.60            | 500            | -318           | 2'119.55          | -1'938        |
| 31990.00                     | Autres charges d'exploitation                    | 10'028.85         | 500            | 9'529          |                   | 10'029        |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>250.00</b>     | <b>250</b>     |                | <b>250.00</b>     |               |
| 33009.09                     | Amortissements s/réévaluation du PA              | 250.00            | 250            |                | 250.00            |               |
| <b>42</b>                    | <b>Taxes</b>                                     | <b>-1'539.05</b>  |                | <b>-1'539</b>  | <b>-399.15</b>    | <b>-1'140</b> |
| 42600.04                     | Remboursements assurances                        | -1'539.05         |                | -1'539         | -399.15           | -1'140        |
| <b>43</b>                    | <b>Revenus divers</b>                            | <b>-16'976.05</b> | <b>-20'000</b> | <b>3'024</b>   | <b>-20'383.76</b> | <b>3'408</b>  |
| 43090.02                     | Borne Les Taillères                              | -16'976.05        | -20'000        | 3'024          | -20'383.76        | 3'408         |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                   | <b>-250.00</b>    | <b>-250</b>    |                | <b>-250.00</b>    |               |
| 48950.00                     | Prélèvements sur la réserve liée au retraitem..  | -250.00           | -250           |                | -250.00           |               |
| <b>79</b>                    | <b>Aménagement du territoire</b>                 | <b>15'456.10</b>  | <b>26'520</b>  | <b>-11'064</b> | <b>20'119.38</b>  | <b>-4'663</b> |
|                              | Charges                                          | 15'776.10         | 26'840         | -11'064        | 20'439.38         | -4'663        |
|                              | Revenus                                          | -320.00           | -320           |                | -320.00           |               |
| <b>7900</b>                  | <b>Aménagement du territoire (en général)</b>    | <b>13'020.00</b>  | <b>24'020</b>  | <b>-11'000</b> | <b>17'651.10</b>  | <b>-4'631</b> |
|                              | Charges                                          | 13'340.00         | 24'340         | -11'000        | 17'971.10         | -4'631        |
|                              | Revenus                                          | -320.00           | -320           |                | -320.00           |               |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        |                   | <b>5'000</b>   | <b>-5'000</b>  | <b>4'631.10</b>   | <b>-4'631</b> |
| 31320.00                     | Honoraires conseillers externes, spécialistes    |                   | 5'000          | -5'000         | 4'631.10          | -4'631        |
| <b>33</b>                    | <b>Amortissements du patrimoine administra..</b> | <b>13'340.00</b>  | <b>19'340</b>  | <b>-6'000</b>  | <b>13'340.00</b>  |               |
| 33009.09                     | Amortissements s/réévaluation du PA              | 320.00            | 320            |                | 320.00            |               |
| 33200.00                     | Amort. planifiés, Plan d'aménagement             | 13'020.00         | 19'020         | -6'000         | 13'020.00         |               |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                   | <b>-320.00</b>    | <b>-320</b>    |                | <b>-320.00</b>    |               |
| 48950.00                     | Prélèvements sur la réserve liée au retraitem..  | -320.00           | -320           |                | -320.00           |               |
| <b>7907</b>                  | <b>Conférences régionales (ACN - RUN -COM..</b>  | <b>2'436.10</b>   | <b>2'500</b>   | <b>-64</b>     | <b>2'468.28</b>   | <b>-32</b>    |
|                              | Charges                                          | 2'436.10          | 2'500          | -64            | 2'468.28          | -32           |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>        | <b>2'436.10</b>   | <b>2'500</b>   | <b>-64</b>     | <b>2'468.28</b>   | <b>-32</b>    |
| 31300.05                     | Cotisations                                      | 1'860.40          | 1'900          | -40            | 1'884.98          | -25           |
| 31300.06                     | Cotisation ACN                                   | 575.70            | 600            | -24            | 583.30            | -8            |



## Comptes 2023

|             | Classification fonctionnelle                       | Comptes<br>2023   | Budget<br>2023 | Ecarts         | Comptes<br>2022  | Ecarts         |
|-------------|----------------------------------------------------|-------------------|----------------|----------------|------------------|----------------|
|             | <b>Economie publique</b>                           | <b>-22'050.00</b> | <b>-6'900</b>  | <b>-15'150</b> | <b>-9'348.47</b> | <b>-12'702</b> |
|             | Charges                                            | 44'024.45         | 58'100         | -14'076        | 73'667.18        | -29'643        |
|             | Revenus                                            | -66'074.45        | -65'000        | -1'074         | -83'015.65       | 16'941         |
| <b>81</b>   | <b>Agriculture</b>                                 | <b>2'935.25</b>   | <b>3'800</b>   | <b>-865</b>    | <b>432.80</b>    | <b>2'502</b>   |
|             | Charges                                            | 6'774.25          | 4'500          | 2'274          | 1'137.80         | 5'636          |
|             | Revenus                                            | -3'839.00         | -700           | -3'139         | -705.00          | -3'134         |
| <b>8120</b> | <b>Améliorations structurelles</b>                 | <b>2'935.25</b>   | <b>3'800</b>   | <b>-865</b>    | <b>432.80</b>    | <b>2'502</b>   |
|             | Charges                                            | 6'774.25          | 4'500          | 2'274          | 1'137.80         | 5'636          |
|             | Revenus                                            | -3'839.00         | -700           | -3'139         | -705.00          | -3'134         |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>          | <b>6'774.25</b>   | <b>4'500</b>   | <b>2'274</b>   | <b>1'137.80</b>  | <b>5'636</b>   |
| 31010.00    | Matériel d'exploitation, fournitures               | 3'170.90          | 4'000          | -829           | 1'137.80         | 2'033          |
| 31430.00    | Entretien d'autres ouvrages de génie civil         | 3'234.00          | 500            | 2'734          |                  | 3'234          |
| 31510.00    | Entretien machines, appareils et outils            | 369.35            |                | 369            |                  | 369            |
| <b>42</b>   | <b>Taxes</b>                                       | <b>-105.00</b>    | <b>-200</b>    | <b>95</b>      | <b>-205.00</b>   | <b>100</b>     |
| 42500.10    | Ventes div.                                        | -105.00           | -200           | 95             | -205.00          | 100            |
| <b>44</b>   | <b>Revenus financiers</b>                          | <b>-500.00</b>    | <b>-500</b>    |                | <b>-500.00</b>   |                |
| 44790.01    | Servitude station météo                            | -500.00           | -500           |                | -500.00          |                |
| <b>45</b>   | <b>Prélèv. sur fonds et financem. spéciaux</b>     | <b>-3'234.00</b>  |                | <b>-3'234</b>  |                  | <b>-3'234</b>  |
| 45110.00    | Prélèvements sur les fonds du capital propre       | -3'234.00         |                | -3'234         |                  | -3'234         |
| <b>82</b>   | <b>Sylviculture</b>                                | <b>-419.55</b>    | <b>100</b>     | <b>-520</b>    | <b>479.41</b>    | <b>-899</b>    |
|             | Charges                                            | 12'535.55         | 18'400         | -5'864         | 3'803.26         | 8'732          |
|             | Revenus                                            | -12'955.10        | -18'300        | 5'345          | -3'323.85        | -9'631         |
| <b>8200</b> | <b>Sylviculture</b>                                | <b>-419.55</b>    | <b>100</b>     | <b>-520</b>    | <b>479.41</b>    | <b>-899</b>    |
|             | Charges                                            | 12'535.55         | 18'400         | -5'864         | 3'803.26         | 8'732          |
|             | Revenus                                            | -12'955.10        | -18'300        | 5'345          | -3'323.85        | -9'631         |
| <b>31</b>   | <b>Biens, services et charges d'expl.</b>          | <b>10'239.55</b>  | <b>16'300</b>  | <b>-6'060</b>  | <b>1'730.26</b>  | <b>8'509</b>   |
| 31300.00    | Prestations de services de tiers                   | 1'477.55          | 2'800          | -1'322         | 207.65           | 1'270          |
| 31300.05    | Cotisations                                        | 391.00            | 1'000          | -609           | 521.00           | -130           |
| 31300.50    | Frais de façonnage et débardage                    | 8'371.00          | 12'500         | -4'129         |                  | 8'371          |
| 31450.00    | Entretien des forêts                               |                   |                |                | 1'001.61         | -1'002         |
| <b>34</b>   | <b>Charges financières</b>                         | <b>5.00</b>       | <b>400</b>     | <b>-395</b>    |                  | <b>5</b>       |
| 34990.01    | Escompte sur vente de bois                         | 5.00              | 400            | -395           |                  | 5              |
| <b>35</b>   | <b>Attributions aux fonds et financements sp..</b> | <b>1'250.00</b>   | <b>800</b>     | <b>450</b>     | <b>1'200.00</b>  | <b>50</b>      |
| 35110.00    | Attributions aux fonds du capital propre           | 1'250.00          | 800            | 450            | 1'200.00         | 50             |
| <b>36</b>   | <b>Charges de transfert</b>                        | <b>1'041.00</b>   | <b>900</b>     | <b>141</b>     | <b>873.00</b>    | <b>168</b>     |
| 36110.01    | Contribution forestière                            | 891.00            | 900            | -9             | 873.00           | 18             |
| 36350.00    | Subventions aux entreprises privées                | 150.00            |                | 150            |                  | 150            |
| <b>42</b>   | <b>Taxes</b>                                       | <b>-9'631.25</b>  | <b>-15'000</b> | <b>5'369</b>   |                  | <b>-9'631</b>  |
| 42500.01    | Vente de bois de service                           | -9'631.25         | -15'000        | 5'369          |                  | -9'631         |
| <b>46</b>   | <b>Revenus de transfert</b>                        | <b>-3'323.85</b>  | <b>-3'300</b>  | <b>-24</b>     | <b>-3'323.85</b> |                |
| 46300.01    | Rétrocessions droits de douane                     |                   | -100           | 100            |                  |                |
| 46310.00    | Subventions des cantons et des concordats          |                   | -1'000         | 1'000          |                  |                |
| 46310.01    | Accord prestations soins cultureux                 | -1'203.85         | -1'000         | -204           | -1'203.85        |                |
| 46310.02    | Accord prestations pâturage boisé                  | -940.00           | -1'200         | 260            | -940.00          |                |
| 46310.03    | Accord prestations entretien de la desserte        | -1'180.00         |                | -1'180         | -1'180.00        |                |
| <b>84</b>   | <b>Tourisme</b>                                    | <b>5'410.30</b>   | <b>17'200</b>  | <b>-11'790</b> | <b>18'933.07</b> | <b>-13'523</b> |
|             | Charges                                            | 5'589.30          | 17'200         | -11'611        | 49'211.17        | -43'622        |



## Comptes 2023

| Classification fonctionnelle |                                                    | Comptes<br>2023   | Budget<br>2023 | Ecart          | Comptes<br>2022   | Ecart          |
|------------------------------|----------------------------------------------------|-------------------|----------------|----------------|-------------------|----------------|
| Revenus                      |                                                    | -179.00           |                | -179           | -30'278.10        | 30'099         |
| <b>8400</b>                  | <b>Tourisme</b>                                    | <b>5'410.30</b>   | <b>17'200</b>  | <b>-11'790</b> | <b>18'933.07</b>  | <b>-13'523</b> |
|                              | Charges                                            | 5'589.30          | 17'200         | -11'611        | 49'211.17         | -43'622        |
|                              | Revenus                                            | -179.00           |                | -179           | -30'278.10        | 30'099         |
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>          | <b>2'410.50</b>   | <b>13'200</b>  | <b>-10'790</b> | <b>46'228.17</b>  | <b>-43'818</b> |
| 31300.00                     | Prestations de services de tiers                   | 135.70            | 1'200          | -1'064         | 1'119.20          | -984           |
| 31300.48                     | Promotion touristique                              | 409.25            | 10'000         | -9'591         | 9'006.52          | -8'597         |
| 31300.49                     | Lac des Taillères                                  | 1'365.55          | 500            | 866            | 921.10            | 444            |
| 31320.00                     | Honoraires conseillers externes, spécialistes      |                   |                |                | 31'347.15         | -31'347        |
| 31332.02                     | Site internet www.labrevine.ch                     |                   |                |                | 3'334.20          | -3'334         |
| 31690.01                     | Webcam Les Taillères                               | 500.00            | 500            |                | 500.00            |                |
| 31990.00                     | Autres charges d'exploitation                      |                   | 1'000          | -1'000         |                   |                |
| <b>36</b>                    | <b>Charges de transfert</b>                        | <b>3'178.80</b>   | <b>4'000</b>   | <b>-821</b>    | <b>2'983.00</b>   | <b>196</b>     |
| 36340.04                     | Subventions aux entreprises publiques - touri..    | 3'178.80          | 4'000          | -821           | 2'983.00          | 196            |
| <b>43</b>                    | <b>Revenus divers</b>                              | <b>-179.00</b>    |                | <b>-179</b>    | <b>-278.10</b>    | <b>99</b>      |
| 43900.00                     | Autres revenus                                     | -179.00           |                | -179           | -278.10           | 99             |
| <b>46</b>                    | <b>Revenus de transfert</b>                        |                   |                |                | <b>-30'000.00</b> | <b>30'000</b>  |
| 46300.00                     | Subventions de la Confédération                    |                   |                |                | -15'000.00        | 15'000         |
| 46310.00                     | Subventions des cantons et des concordats          |                   |                |                | -15'000.00        | 15'000         |
| <b>87</b>                    | <b>Combustibles et énergie</b>                     | <b>-29'976.00</b> | <b>-28'000</b> | <b>-1'976</b>  | <b>-29'193.75</b> | <b>-782</b>    |
|                              | Charges                                            | 19'125.35         | 18'000         | 1'125          | 19'514.95         | -390           |
|                              | Revenus                                            | -49'101.35        | -46'000        | -3'101         | -48'708.70        | -393           |
| <b>8710</b>                  | <b>Electricité (redevances de concession)</b>      | <b>-29'976.00</b> | <b>-28'000</b> | <b>-1'976</b>  | <b>-29'193.75</b> | <b>-782</b>    |
|                              | Charges                                            | 19'125.35         | 18'000         | 1'125          | 19'514.95         | -390           |
|                              | Revenus                                            | -49'101.35        | -46'000        | -3'101         | -48'708.70        | -393           |
| <b>35</b>                    | <b>Attributions aux fonds et financements sp..</b> | <b>18'735.00</b>  | <b>18'000</b>  | <b>735</b>     | <b>18'734.10</b>  | <b>1</b>       |
| 35110.00                     | Attributions aux fonds du capital propre           | 18'735.00         | 18'000         | 735            | 18'734.10         | 1              |
| <b>36</b>                    | <b>Charges de transfert</b>                        | <b>390.35</b>     |                | <b>390</b>     | <b>780.85</b>     | <b>-391</b>    |
| 36140.00                     | Dédommagements aux entreprises publiques           | 390.35            |                | 390            | 780.85            | -391           |
| <b>42</b>                    | <b>Taxes</b>                                       | <b>-49'101.35</b> | <b>-46'000</b> | <b>-3'101</b>  | <b>-48'708.70</b> | <b>-393</b>    |
| 42400.03                     | Redevance énergétique (Groupe E)                   | -19'126.35        | -18'000        | -1'126         | -18'734.10        | -392           |
| 42400.08                     | Redevance p.l'utilisation du domaine public        | -29'975.00        | -28'000        | -1'975         | -29'974.60        |                |



## Comptes 2023

|             | Classification fonctionnelle                       | Comptes<br>2023      | Budget<br>2023    | Ecarts          | Comptes<br>2022      | Ecarts          |
|-------------|----------------------------------------------------|----------------------|-------------------|-----------------|----------------------|-----------------|
|             | <b>Finances et impôts</b>                          | <b>-1'935'472.13</b> | <b>-1'893'725</b> | <b>-41'747</b>  | <b>-1'649'492.63</b> | <b>-285'980</b> |
|             | Charges                                            | 232'281.39           | 122'386           | 109'895         | 819'401.62           | -587'120        |
|             | Revenus                                            | -2'167'753.52        | -2'016'111        | -151'643        | -2'468'894.25        | 301'141         |
| <b>91</b>   | <b>Impôts</b>                                      | <b>-1'709'534.64</b> | <b>-1'572'600</b> | <b>-136'935</b> | <b>-1'555'677.94</b> | <b>-153'857</b> |
|             | Charges                                            | 2'520.00             | 2'300             | 220             | 2'190.00             | 330             |
|             | Revenus                                            | -1'712'054.64        | -1'574'900        | -137'155        | -1'557'867.94        | -154'187        |
| <b>9100</b> | <b>Impôts communaux généraux</b>                   | <b>-1'666'380.33</b> | <b>-1'530'500</b> | <b>-135'880</b> | <b>-1'506'778.61</b> | <b>-159'602</b> |
|             | Revenus                                            | -1'666'380.33        | -1'530'500        | -135'880        | -1'506'778.61        | -159'602        |
| <b>40</b>   | <b>Revenus fiscaux</b>                             | <b>-1'666'380.33</b> | <b>-1'530'500</b> | <b>-135'880</b> | <b>-1'506'778.61</b> | <b>-159'602</b> |
| 40000.00    | Impôts sur le revenu, PP - année fiscale           | -1'202'809.65        | -1'150'000        | -52'810         | -1'154'781.55        | -48'028         |
| 40001.00    | Impôts sur le revenu, PP - années précédentes      | -24'188.23           | -10'000           | -14'188         | 67'898.04            | -92'086         |
| 40010.00    | Impôts sur la fortune, PP - année fiscale          | -172'179.95          | -150'000          | -22'180         | -158'590.05          | -13'590         |
| 40020.00    | Impôts à la source, PP                             | -4'310.75            | -13'000           | 8'689           | 2'207.73             | -6'518          |
| 40030.00    | Prestations en capital                             | -18'279.00           | -20'000           | 1'721           | -35'856.55           | 17'578          |
| 40050.00    | Impôts sur le revenu travailleurs frontaliers IS.. | -96'504.99           | -90'000           | -6'505          | -100'248.87          | 3'744           |
| 40100.00    | Impôts sur le bénéfice PM - année fiscale          | -20'447.25           | -16'000           | -4'447          | -34'279.24           | 13'832          |
| 40110.00    | Impôts sur le capital PM - année fiscale           | -2'612.86            | -7'500            | 4'887           | -647.22              | -1'966          |
| 40190.00    | IPM part au fonds en prop. population              | -48.84               |                   | -49             | 156.70               | -206            |
| 40191.00    | IPM part au fonds en prop. nombre d'emplois        | -124'998.81          | -74'000           | -50'999         | -92'637.60           | -32'361         |
| <b>9101</b> | <b>Impôts spéciaux</b>                             | <b>-43'154.31</b>    | <b>-42'100</b>    | <b>-1'054</b>   | <b>-48'899.33</b>    | <b>5'745</b>    |
|             | Charges                                            | 2'520.00             | 2'300             | 220             | 2'190.00             | 330             |
|             | Revenus                                            | -45'674.31           | -44'400           | -1'274          | -51'089.33           | 5'415           |
| <b>36</b>   | <b>Charges de transfert</b>                        | <b>2'520.00</b>      | <b>2'300</b>      | <b>220</b>      | <b>2'190.00</b>      | <b>330</b>      |
| 36010.02    | Taxe des chiens - part Etat                        | 2'520.00             | 2'300             | 220             | 2'190.00             | 330             |
| <b>40</b>   | <b>Revenus fiscaux</b>                             | <b>-45'674.31</b>    | <b>-44'400</b>    | <b>-1'274</b>   | <b>-51'089.33</b>    | <b>5'415</b>    |
| 40210.00    | Impôts fonciers personnes morales                  |                      | -11'000           | 11'000          | -11'803.50           | 11'804          |
| 40210.01    | Impôts fonciers personnes physiques                | -41'874.31           | -30'000           | -11'874         | -35'885.83           | -5'988          |
| 40330.00    | Taxe des chiens                                    | -3'800.00            | -3'400            | -400            | -3'400.00            | -400            |
| <b>93</b>   | <b>Péréquation financière et compensation d..</b>  | <b>-257'784.00</b>   | <b>-257'784</b>   |                 | <b>-291'474.00</b>   | <b>33'690</b>   |
|             | Charges                                            | 121.00               | 121               |                 | 3'070.00             | -2'949          |
|             | Revenus                                            | -257'905.00          | -257'905          |                 | -294'544.00          | 36'639          |
| <b>9300</b> | <b>Péréquation financière et compensation d..</b>  | <b>-257'784.00</b>   | <b>-257'784</b>   |                 | <b>-291'474.00</b>   | <b>33'690</b>   |
|             | Charges                                            | 121.00               | 121               |                 | 3'070.00             | -2'949          |
|             | Revenus                                            | -257'905.00          | -257'905          |                 | -294'544.00          | 36'639          |
| <b>36</b>   | <b>Charges de transfert</b>                        | <b>121.00</b>        | <b>121</b>        |                 | <b>3'070.00</b>      | <b>-2'949</b>   |
| 36228.02    | Compensation des charges préscolaires              |                      |                   |                 | 2'620.00             | -2'620          |
| 36228.03    | Compensation des charges parascolaires             | 121.00               | 121               |                 | 450.00               | -329            |
| <b>46</b>   | <b>Revenus de transfert</b>                        | <b>-257'905.00</b>   | <b>-257'905</b>   |                 | <b>-294'544.00</b>   | <b>36'639</b>   |
| 46219.00    | Compensation des charges géo-topographiq..         | -12'091.00           | -12'091           |                 | -12'270.00           | 179             |
| 46227.00    | Contribution de la péréquation financière          | -230'923.00          | -230'923          |                 | -276'806.00          | 45'883          |
| 46228.01    | Compensation des charges scolaires                 | -14'556.00           | -14'556           |                 | -5'468.00            | -9'088          |
| 46228.02    | Compensation charges préscolaires                  | -335.00              | -335              |                 |                      | -335            |
| <b>96</b>   | <b>Administration de la fortune et de la dette</b> | <b>32'023.21</b>     | <b>-63'341</b>    | <b>95'364</b>   | <b>197'879.41</b>    | <b>-165'856</b> |
|             | Charges                                            | 229'640.39           | 119'965           | 109'675         | 814'141.62           | -584'501        |
|             | Revenus                                            | -197'617.18          | -183'306          | -14'311         | -616'262.21          | 418'645         |
| <b>9610</b> | <b>Intérêts</b>                                    | <b>23'858.00</b>     | <b>30'579</b>     | <b>-6'721</b>   | <b>18'871.29</b>     | <b>4'987</b>    |
|             | Charges                                            | 51'825.18            | 55'855            | -4'030          | 49'681.65            | 2'144           |
|             | Revenus                                            | -27'967.18           | -25'276           | -2'691          | -30'810.36           | 2'843           |



## Comptes 2023

| Classification fonctionnelle |                                                    | Comptes<br>2023    | Budget<br>2023  | Ecarts         | Comptes<br>2022    | Ecarts          |
|------------------------------|----------------------------------------------------|--------------------|-----------------|----------------|--------------------|-----------------|
| <b>31</b>                    | <b>Biens, services et charges d'expl.</b>          | <b>752.93</b>      | <b>2'500</b>    | <b>-1'747</b>  | <b>899.76</b>      | <b>-147</b>     |
| 31300.02                     | Frais bancaires                                    | 752.93             | 2'500           | -1'747         | 899.76             | -147            |
| <b>34</b>                    | <b>Charges financières</b>                         | <b>51'072.25</b>   | <b>53'355</b>   | <b>-2'283</b>  | <b>48'781.89</b>   | <b>2'290</b>    |
| 34010.01                     | Intérêts cc Raiffeisen 8040535, 2.625%             |                    | 1'000           | -1'000         | 146.27             | -146            |
| 34060.00                     | Intérêts passifs engagements à long terme          | 51'072.25          |                 | 51'072         | 48'635.62          | 2'437           |
| 34060.01                     | Int. emprunt BCN 1031.02.19.7 1.8%                 |                    | 2'835           | -2'835         |                    |                 |
| 34060.05                     | Int. emprunt BCN Cure 1013.09.53.3 1.72%           |                    | 3'020           | -3'020         |                    |                 |
| 34060.06                     | Int. emprunt BCN amén. cure 1016.44.57.3, 2..      |                    | 2'800           | -2'800         |                    |                 |
| 34060.07                     | Int. emprunt Postfinance CADBB 003959, 0.6..       |                    | 10'600          | -10'600        |                    |                 |
| 34060.08                     | BCN périphérique collège 1031.47.28.1, 1.72%       |                    | 1'750           | -1'750         |                    |                 |
| 34060.09                     | Postfinance Step                                   |                    | 6'200           | -6'200         |                    |                 |
| 34060.10                     | Raiffeisen Hôtel-de-Ville 918.322.580.6, 1.5%      |                    | 22'500          | -22'500        |                    |                 |
| 34060.11                     | Int. empr. Crédit hôtelier 19-3985, 1.5% s/10a..   |                    | 2'650           | -2'650         |                    |                 |
| <b>44</b>                    | <b>Revenus financiers</b>                          | <b>-15'407.23</b>  | <b>-11'506</b>  | <b>-3'901</b>  | <b>-21'327.04</b>  | <b>5'920</b>    |
| 44011.00                     | Intérêts moratoires sur impôts                     | -14'078.73         | -10'000         | -4'079         | -19'842.29         | 5'764           |
| 44070.01                     | Gains sur actions et parts sociales                | -6.00              | -6              |                | -6.00              |                 |
| 44200.00                     | Dividendes                                         |                    | -1'500          | 1'500          | -1'478.75          | 1'479           |
| 44510.00                     | Revenus de participations PA                       | -1'322.50          |                 | -1'323         |                    | -1'323          |
| <b>49</b>                    | <b>Imputations internes</b>                        | <b>-12'559.95</b>  | <b>-13'770</b>  | <b>1'210</b>   | <b>-9'483.32</b>   | <b>-3'077</b>   |
| 49400.01                     | Imputations internes s/emp. halle+ terrain sport   |                    |                 |                | -354.35            | 354             |
| 49400.03                     | Imputations internes s/emp. STEP                   | -5'061.00          | -6'200          | 1'139          | -344.72            | -4'716          |
| 49400.04                     | Imputations internes s/emp. collège                | -1'730.75          | -1'750          | 19             | -2'031.75          | 301             |
| 49400.05                     | Imputations internes s/emp. cure                   | -5'768.20          | -5'820          | 52             | -6'752.50          | 984             |
| <b>9630</b>                  | <b>Biens-fonds du patrimoine financier</b>         | <b>8'165.21</b>    | <b>-93'920</b>  | <b>102'085</b> | <b>179'008.12</b>  | <b>-170'843</b> |
|                              | Charges                                            | 177'815.21         | 64'110          | 113'705        | 764'459.97         | -586'645        |
|                              | Revenus                                            | -169'650.00        | -158'030        | -11'620        | -585'451.85        | 415'802         |
| <b>34</b>                    | <b>Charges financières</b>                         | <b>177'815.21</b>  | <b>64'110</b>   | <b>113'705</b> | <b>764'459.97</b>  | <b>-586'645</b> |
| 34310.02                     | Entretien courant, Village 215                     | 2'188.25           | 4'500           | -2'312         | 7'398.75           | -5'211          |
| 34310.03                     | Entretien courant, Hôtel-de-Ville                  | 3'165.13           | 7'000           | -3'835         | 9'726.95           | -6'562          |
| 34310.06                     | Entretien courant, Terrains                        |                    | 300             | -300           |                    |                 |
| 34310.07                     | Contrats d'entretien Hôtel-de-Ville                | 8'909.90           | 12'000          | -3'090         | 9'229.45           | -320            |
| 34311.01                     | Matériel d'exploitation et fournitures Hôtel-de-.. |                    |                 |                | 3'900.00           | -3'900          |
| 34314.00                     | Loyers et frais d'utilisation PF                   | 40.00              | 40              |                | 40.00              |                 |
| 34391.01                     | Chauffage PF                                       | 11'042.10          | 21'000          | -9'958         | 15'044.15          | -4'002          |
| 34391.02                     | Electricité PF                                     | 701.65             | 1'600           | -898           | 473.50             | 228             |
| 34391.03                     | Eau PF                                             | 5'944.95           | 6'000           | -55            | 5'842.55           | 102             |
| 34392.00                     | Taxes épuration et élimination ordures PF          | 5'626.40           | 5'400           | 226            | 5'483.35           | 143             |
| 34394.00                     | Primes d'assurances PF                             | 5'196.83           | 6'270           | -1'073         | 4'913.77           | 283             |
| 34414.00                     | Réévaluation des bâtiments PF                      | 135'000.00         |                 | 135'000        | 702'407.50         | -567'408        |
| <b>44</b>                    | <b>Revenus financiers</b>                          | <b>-169'650.00</b> | <b>-158'030</b> | <b>-11'620</b> | <b>-262'407.45</b> | <b>92'757</b>   |
| 44300.03                     | Location des terrains                              | -18'322.00         | -18'000         | -322           | -18'322.00         |                 |
| 44300.06                     | Locations Village 215                              | -41'280.00         | -41'280         |                | -41'280.00         |                 |
| 44300.07                     | Location Hôtel-de-Ville                            | -60'000.00         | -60'000         |                | -60'000.00         |                 |
| 44300.08                     | Loc.complémentaires chiff.d'affaires Hôtel         | -16'000.00         |                 | -16'000        | -16'000.00         |                 |
| 44300.09                     | Location Clos-Rognon 10b                           | -7'760.00          | -7'750          | -10            | -7'760.00          |                 |
| 44300.10                     | Location place minérale CADBB/Fromagerie           | -11'000.00         | -11'000         |                | -11'000.00         |                 |
| 44390.00                     | Remboursement de charges                           | -15'120.00         | -20'000         | 4'880          | -15'600.00         | 480             |
| 44400.00                     | Adaptations des titres aux valeurs marchandes      | -168.00            |                 | -168           |                    | -168            |
| 44430.00                     | Adaptations de terrains PF aux valeurs marc..      |                    |                 |                | -10'000.00         | 10'000          |
| 44434.00                     | Adaptations de bâtiments PF aux valeurs mar..      |                    |                 |                | -82'445.45         | 82'445          |
| <b>48</b>                    | <b>Revenus extraordinaires</b>                     |                    |                 |                | <b>-323'044.40</b> | <b>323'044</b>  |
| 48960.00                     | Prélèvements sur la réserve liée au retraitem..    |                    |                 |                | -323'044.40        | 323'044         |
| <b>97</b>                    | <b>Redistributions</b>                             | <b>-176.70</b>     |                 | <b>-177</b>    | <b>-220.10</b>     | <b>43</b>       |
|                              | Revenus                                            | -176.70            |                 | -177           | -220.10            | 43              |
| <b>9710</b>                  | <b>Redistributions liées à la taxe sur le CO2</b>  | <b>-176.70</b>     |                 | <b>-177</b>    | <b>-220.10</b>     | <b>43</b>       |



## Comptes 2023

| Classification fonctionnelle |                             | Comptes<br>2023 | Budget<br>2023 | Ecart       | Comptes<br>2022 | Ecart     |
|------------------------------|-----------------------------|-----------------|----------------|-------------|-----------------|-----------|
| Revenus                      |                             | -176.70         |                | -177        | -220.10         | 43        |
| <b>46</b>                    | <b>Revenus de transfert</b> | <b>-176.70</b>  |                | <b>-177</b> | <b>-220.10</b>  | <b>43</b> |
| 46990.00                     | Redistribution taxe CO2     | -176.70         |                | -177        | -220.10         | 43        |