

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
0	ADMINISTRATION	1,437,430.00	140,240.00	1,261,990.00	132,040.00	1,203,023.01	189,965.93
01	LEGISLATIF ET EXECUTIF	137,400.00		136,760.00		119,674.80	
011	LEGISLATIF	23,700.00		15,260.00		14,824.75	
0110	LEGISLATIF	23,700.00		15,260.00		14,824.75	
0110.3000.00	Traitement commission financière	1,700.00		1,700.00		2,797.50	
0110.3000.10	Traitement commission des naturalisations	1,000.00		1,000.00		1,650.00	
0110.3000.20	Rémunération des scrutateurs	6,000.00		3,000.00		3,056.80	
0110.3050.00	Part patronale AVS, AI, APG, AC	1,350.00		1,300.00		1,076.00	
0110.3053.00	Part patronale assurance accident	150.00		120.00		43.75	
0110.3054.00	Part patronale allocations familiales cantonales	250.00		130.00		205.05	
0110.3055.00	Part patronale assurance indemnités journalières	250.00		10.00		9.45	
0110.3102.00	Publication, annonces	1,000.00		1,000.00		415.70	
0110.3130.00	Prestations de tiers	2,000.00		1,000.00		1,053.80	
0110.3132.00	Honoraires fiduciaire	10,000.00		6,000.00		4,516.70	
012	EXECUTIF	113,700.00		121,500.00		104,850.05	
0120	EXECUTIF	113,700.00		121,500.00		104,850.05	
0120.3000.00	Traitement du conseil communal	75,000.00		75,000.00		70,730.00	
0120.3050.00	Part patronale AVS, AI, APG, AC	9,900.00		9,900.00		12,526.00	
0120.3053.00	Part patronale assurance accident	1,200.00		1,000.00		1,470.50	
0120.3054.00	Part patronale allocations familiales cantonales	1,900.00		1,900.00		1,738.70	
0120.3055.00	Part patronale assurance indemnités journalières	1,700.00		1,700.00		1,136.50	
0120.3099.00	Repas de fin d'année, sorties conseil	4,000.00		10,000.00		1,867.70	
0120.3170.00	Frais de déplacements et autres frais	3,000.00		3,000.00		2,288.65	
0120.3199.00	Frais de réception et délégations, dons	13,000.00		16,000.00		12,325.00	
0120.3199.10	Anniversaires, décès, cadeaux	4,000.00		3,000.00		767.00	
02	ADMINISTRATION	1,300,030.00	140,240.00	1,125,230.00	132,040.00	1,083,348.21	189,965.93
022	ADMINISTRATION	961,000.00	20,500.00	771,100.00	20,500.00	741,541.19	53,818.63
0220	ADMINISTRATION	961,000.00	20,500.00	771,100.00	20,500.00	741,541.19	53,818.63
0220.3010.00	Traitement du personnel administratif	620,000.00		450,000.00		477,288.95	
0220.3050.00	Cotisations AVS-AI-APG	42,300.00		30,400.00		32,350.05	
0220.3052.00	Cotisations à la caisse de prévoyance	44,700.00		40,500.00		21,307.90	
0220.3053.00	Cotisations assurances accidents	4,200.00		5,200.00		2,127.05	
0220.3054.00	Cotisations à la Caisse d'allocations familiales	15,500.00		11,100.00		11,353.95	
0220.3055.00	Part patronale assurance indemnités journalières	7,000.00		5,000.00		7,026.85	

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0220.3090.00	Cours de formation	14,000.00		10,000.00		6,033.05	
0220.3100.00	Fournitures de bureau	16,000.00		14,000.00		14,217.10	
0220.3102.00	Bulletin communal	10,000.00		9,000.00		8,187.05	
0220.3110.00	Achat de machines et mobilier de bureau	14,000.00		8,000.00		8,229.45	
0220.3130.00	Frais de ports, téléphones	23,000.00		21,000.00		22,633.00	
0220.3130.01	Emoluments de chancellerie	1,000.00		1,000.00		784.60	
0220.3130.02	Prestations de tiers	6,000.00		15,000.00		9,742.60	
0220.3130.03	Cotisations aux associations	29,000.00		28,300.00		25,415.00	
0220.3130.04	Prestation de services de tiers - Digi FR	7,100.00		7,100.00		2,321.00	
0220.3134.00	Assurances, RC	25,000.00		25,000.00		17,589.65	
0220.3150.00	Entretien des machines et du mobilier de bureau	2,200.00		1,500.00		6,218.55	
0220.3153.00	Infrastructure et maintenance informatique	80,000.00		89,000.00		68,715.39	
0220.4210.00	Emoluments administratifs		9,000.00		9,000.00		9,909.73
0220.4210.01	Vente de photocopies		500.00		500.00		762.00
0220.4210.02	Emoluments naturalisation		1,000.00		1,000.00		2,487.50
0220.4260.00	Remboursement de tiers et d'assurances		5,000.00		5,000.00		9,159.40
0220.4612.00	Travaux administratifs pour CFHL						8,500.00
0220.4910.00	Imputation interne administration service des eaux		5,000.00		5,000.00		5,000.00
0220.4910.20	Imputation interne perception impôts						18,000.00
029	Immeubles administratifs, non mentionné ailleurs	339,030.00	119,740.00	354,130.00	111,540.00	341,807.02	136,147.30
0290	CENTRE COMMUNAL	131,980.00	18,540.00	145,080.00	18,340.00	190,482.62	37,177.90
0290.3000.00	Vacations	5,000.00		4,000.00		5,300.00	
0290.3010.00	Traitement du personnel de conciergerie	11,880.00		11,880.00		11,880.00	
0290.3010.01	Indemnités pour manifestations	700.00		500.00			
0290.3050.00	Part patronale AVS, AI, APG, AC	1,150.00		3,000.00		1,740.05	
0290.3053.00	Part patronale assurance accident	150.00		300.00		136.00	
0290.3054.00	Part patronale allocations familiales cantonales	500.00		800.00		408.70	
0290.3055.00	Part patronale assurance indemnités journalières	200.00		400.00		17.40	
0290.3101.00	Achat de matériel, produits de nettoyage	600.00		2,600.00		2,432.40	
0290.3111.00	Achat de machines et mobilier	3,000.00		4,000.00		329.00	
0290.3120.00	Eau, énergie, combustibles	25,000.00		25,000.00		24,113.20	

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		Charges	Revenus	Charges	Revenus	Charges	Revenus
0290.3134.00	Assurances ECAB, immeubles	3,500.00		3,500.00		3,434.50	
0290.3144.00	Entretien et rénovation des bâtiments	16,500.00		23,000.00		84,224.72	
0290.3151.00	Entretien du mobilier et des installations techniques	11,200.00		13,500.00		6,092.05	
0290.3159.00	Achat et entretien matériel gymnastique	4,000.00		4,000.00		3,003.30	
0290.3300.00	Amortissement	48,600.00		48,600.00		47,371.30	
0290.4260.00	Remboursement de tiers et d'assurances						19,797.90
0290.4470.00	Loyers des appartements		14,400.00		14,400.00		13,600.00
0290.4470.02	Loyer de la halle de sport et autres locaux		800.00		800.00		390.00
0290.4470.03	Indemnités pour manifestations		700.00		500.00		850.00
0290.4470.04	Loyer local garage		2,640.00		2,640.00		2,540.00
0291	MORGUE	13,350.00					
0291.3010.00	Salaires	500.00					
0291.3050.00	Cotisations AVS-AI-APG	50.00					
0291.3120.00	Eau, électricité, combustibles	1,600.00					
0291.3134.00	Assurances	200.00					
0291.3144.00	Entretien morgue	1,500.00					
0291.3300.01	Amortissement morgue	9,500.00					
0292	BATIMENT COMMUNAL CORMEROD	42,900.00	35,200.00	51,500.00	34,000.00	41,000.85	33,229.00
0292.3010.00	Traitement du personnel de conciergerie	1,000.00		1,000.00		1,013.50	
0292.3050.00	Cotisations AVS-AI-APG	200.00		200.00		24.10-	
0292.3053.00	Cotisations assurances accidents	50.00		50.00		9.20-	
0292.3054.00	Cotisations à la Caisse d'allocations familiales	50.00		50.00		24.10	
0292.3101.00	Achat de matériel, produits de nettoyage	200.00		200.00			
0292.3111.00	Achat de machines et mobilier	1,000.00		1,000.00		69.95	
0292.3120.00	Eau, électricité, combustibles	10,000.00		9,000.00		12,252.20	
0292.3134.00	Assurances, RC, ECAB	900.00		1,000.00		875.15	
0292.3144.00	Entretien et rénovation des bâtiments	2,000.00		12,000.00		306.25	
0292.3151.00	Entretien des machines et du mobilier	1,500.00		1,000.00		489.05	
0292.3300.00	Amortissement	26,000.00		26,000.00		26,003.95	
0292.4470.00	Locations appartements		34,000.00		34,000.00		32,860.00
0292.4661.10	Amortissement subventions		1,200.00				369.00
0293	BATIMENT COMMUNAL COURNILLENS	60,950.00	50,800.00	59,000.00	50,500.00	52,717.90	51,020.40
0293.3010.00	Traitement du personnel de conciergerie	3,000.00		3,000.00		2,777.05	

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		Charges	Revenus	Charges	Revenus	Charges	Revenus
0293.3050.00	Cotisations AVS-AI-APG	900.00		900.00		734.25	
0293.3053.00	Cotisations assurances accidents	200.00		150.00		168.05	
0293.3054.00	Cotisations à la Caisse d'allocations familiales	100.00		100.00		77.05	
0293.3055.00	Part patronale assurance indemnités journalières	50.00		50.00		60.05	
0293.3101.00	Achat de matériel, produits de nettoyage	500.00		500.00			
0293.3111.00	Achat de machines et mobilier	2,000.00		2,000.00			
0293.3120.00	Eau, énergie, combustibles	7,000.00		8,000.00		7,229.10	
0293.3134.00	Assurances, RC, ECAB	1,700.00		1,300.00		1,272.75	
0293.3144.00	Entretien et rénovation du bâtiment	6,500.00		4,000.00		2,191.20	
0293.3151.00	Entretien des machines et du mobilier	1,000.00		1,000.00		514.90	
0293.3300.00	Amortissement	38,000.00		38,000.00		37,693.50	
0293.4260.01	Produit des lessives Cournillens		100.00		100.00		321.50
0293.4470.00	Location appartements		50,400.00		50,400.00		50,400.00
0293.4661.10	Amortissement subventions		300.00				298.90
0294	CHAPELLES	15,690.00	1,000.00	27,390.00	500.00	18,077.15	1,140.00
0294.3010.00	Traitement du personnel de conciergerie	500.00		500.00		521.70	
0294.3050.00	Cotisations AVS-AI-APG	50.00		50.00		14.60-	
0294.3053.00	Cotisations assurances accidents	20.00		20.00		5.55-	
0294.3054.00	Cotisations à la Caisse d'allocations familiales	20.00		20.00		14.60	
0294.3120.00	Electricité, eau, combustibles	7,000.00		6,700.00		7,484.45	
0294.3134.00	Assurances	700.00		700.00		688.95	
0294.3144.00	Entretien	4,000.00		11,200.00		1,196.90	
0294.3300.00	Amortissement	3,400.00		8,200.00		8,190.70	
0294.4470.00	Location places de parc chapelle de Misery		1,000.00		500.00		1,140.00
0295	CHAPELLENIE	8,200.00	7,200.00	17,400.00	7,200.00	2,862.75	7,200.00
0295.3134.00	Assurances ECAB, RC, immeuble	400.00		400.00		351.40	
0295.3144.00	Entretien et rénovation du bâtiment	3,000.00		17,000.00		2,511.35	
0295.3300.00	Amortissement	4,800.00					
0295.4470.00	Loyer de la chapellenie		7,200.00		7,200.00		7,200.00
0296	HANGAR NITOU	23,160.00		20,560.00		14,465.45	
0296.3120.00	Eau, énergie, combustibles	3,000.00		3,000.00		3,206.60	
0296.3134.00	Assurances	160.00		160.00		156.60	
0296.3144.00	Entretien et rénovation	12,300.00		9,700.00		3,392.65	
0296.3300.00	Amortissement	7,700.00		7,700.00		7,709.60	
0297	BUVETTES	31,600.00	6,000.00	24,000.00		22,019.60	5,500.00
0297.3120.00	Eau, énergie, combustibles	2,000.00		2,000.00		1,840.95	

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		Charges	Revenus	Charges	Revenus	Charges	Revenus
0297.3134.00	Assurances	900.00		900.00		855.75	
0297.3144.00	Entretien et rénovation	21,000.00		13,400.00		11,613.10	
0297.3300.00	Amortissement	7,700.00		7,700.00		7,709.80	
0297.4260.00	Participation de tiers		6,000.00				5,500.00
0298	CABANES	11,200.00	1,000.00	9,200.00	1,000.00	180.70	880.00
0298.3120.00	Eau, énergie, combustibles	200.00		200.00		102.25	
0298.3144.00	Entretien et rénovation	11,000.00		9,000.00		78.45	
0298.4470.00	Location cabane Cormérod		1,000.00		1,000.00		880.00
1	ORDRE ET SECURITE PUBLIQUE	359,460.00	21,500.00	367,410.00	20,200.00	348,845.12	21,168.50
14	ORDRE ET SECURITE PUBLIQUE	70,000.00		70,000.00		59,646.90	
140	QUESTIONS JURIDIQUES	70,000.00		70,000.00		59,646.90	
1400	QUESTIONS JURIDIQUES	70,000.00		70,000.00		59,646.90	
1400.3612.00	*Participation aux frais du tuteur général	70,000.00		70,000.00		59,646.90	
15	SERVICE DU FEU	217,110.00	21,500.00	225,210.00	20,200.00	223,637.00	21,168.50
150	SERVICE DU FEU	217,110.00	21,500.00	225,210.00	20,200.00	223,637.00	21,168.50
1500	SERVICE DU FEU	217,110.00	21,500.00	225,210.00	20,200.00	223,637.00	21,168.50
1500.3000.00	Vacations	500.00		500.00			
1500.3050.00	Part patronale AVS, AI, APG, AC	70.00		70.00			
1500.3053.00	Part patronale assurance accident	20.00		20.00			
1500.3054.00	Part patronale allocations familiales cantonales	20.00		20.00			
1500.3612.00	*Participation CSPIHL / Bataillon Lac	155,300.00		163,400.00		162,437.00	
1500.3612.01	*Participation AIHL	1,200.00		1,200.00		1,200.00	
1500.3900.00	Imputation interne achat eau défense incendie	60,000.00		60,000.00		60,000.00	
1500.4470.00	Location bâtiment AIHL		21,500.00		20,200.00		21,168.50
16	DEFENSE	72,350.00		72,200.00		65,561.22	
161	DEFENSE MILITAIRE	22,200.00		21,200.00		20,485.65	
1610	DEFENSE MILITAIRE	22,200.00		21,200.00		20,485.65	
1610.3149.00	Entretien installations de tir	5,000.00		5,000.00		4,330.10	
1610.3300.00	Amortissement	17,200.00		16,200.00		16,155.55	
162	DEFENSE CIVILE	50,150.00		51,000.00		45,075.57	
1620	DEFENSE CIVILE	50,150.00		51,000.00		45,075.57	
1620.3000.00	Vacations	100.00		100.00		260.00	
1620.3010.00	Traitement du personnel de conciergerie	800.00		800.00		800.00	
1620.3050.00	Part patronale AVS, AI, APG, AC	100.00		100.00			
1620.3054.00	Part patronale allocations familiales cantonales	50.00		50.00			
1620.3120.00	Eau, énergie, combustibles	4,500.00		4,500.00		4,838.70	
1620.3134.00	Assurances	200.00		200.00		165.05	

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1620.3144.00	Frais d'entretien et rénovation immeubles	3,000.00		3,000.00		506.20	
1620.3159.00	Frais d'entretien mobilier et installations techniques	2,000.00		2,000.00			
1620.3300.00	Amortissement	32,600.00		32,600.00		32,604.60	
1620.3611.00	*Participation aux dépenses cantonales de la PC	5,300.00		6,150.00		4,449.65	
1620.3612.00	*Participation à la PC intercommunale	1,500.00		1,500.00		1,451.37	
2	FORMATION	3,512,100.00	214,200.00	3,306,898.00	165,000.00	3,062,806.29	203,669.60
21	SCOLARITE OBLIGATOIRE	2,968,600.00	214,200.00	2,790,498.00	165,000.00	2,585,714.39	203,669.60
211	ECOLE PRIMAIRE I	186,500.00		187,600.00		187,639.75	
2110	ECOLE PRIMAIRE I	186,500.00		187,600.00		187,639.75	
2110.3611.00	*Participation aux dépenses cantonales	186,500.00		187,600.00		187,639.75	
212	ECOLE PRIMAIRE II	977,400.00	7,200.00	961,200.00	5,000.00	902,816.40	7,918.45
2120	ECOLE PRIMAIRE II	977,400.00	7,200.00	961,200.00	5,000.00	902,816.40	7,918.45
2120.3000.00	Vacations	3,000.00		2,000.00		2,470.00	
2120.3000.10	Vacations conseil des parents	1,000.00		1,000.00		650.00	
2120.3010.00	Salaires liés à la bibliothèque	13,000.00		13,000.00		11,451.00	
2120.3050.00	Cotisations AVS-AI-APG	1,000.00		1,900.00		331.15-	
2120.3053.00	Cotisations assurances accidents	350.00		300.00		126.15-	
2120.3054.00	Cotisations à la Caisse d'allocations familiales	350.00		450.00		331.15	
2120.3055.00	Part patronale assurance indemnités journalières	150.00		300.00			
2120.3100.00	Achat de fournitures scolaires	14,000.00		10,000.00		13,200.75	
2120.3103.00	Achat de fournitures et livres pour la bibliothèque	1,500.00		1,500.00		686.90	
2120.3110.00	Achat de machines et mobilier	6,000.00		6,000.00		455.30	
2120.3113.00	Achat de logiciels, informatique	2,000.00		7,000.00		1,687.10	
2120.3130.00	Frais de téléphones	2,000.00		2,000.00		2,063.50	
2120.3130.02	Surveillance par les enseignants	2,750.00		2,750.00		2,750.00	
2120.3130.04	Frais de traduction	1,000.00		1,000.00		899.95	
2120.3150.00	Entretien des machines et du mobilier	20,000.00		21,000.00		14,216.65	
2120.3171.00	Camp de ski, camp vert, promenades scolaires	55,000.00		64,000.00		38,262.45	
2120.3199.00	Frais de réception et délégations, cadeaux	3,000.00		3,000.00		2,431.00	
2120.3300.00	Amortissement informatique école	9,400.00					
2120.3611.00	*Participation aux dépenses cantonales	804,100.00		789,000.00		777,537.95	
2120.3612.10	Utilisation piscine	37,800.00		35,000.00		34,180.00	

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2120.4260.00	Participation des parents au camp de ski/camp vert		3,000.00		4,000.00		2,904.00
2120.4260.01	Subvention JS		2,000.00		1,000.00		3,789.55
2120.4260.03	Remboursement de tiers et d'assurances						1,224.90
2120.4260.04	SENOF : participation photocopies fournitures scolaires		2,200.00				
213	ECOLE DU CYCLE D'ORIENTATION	916,000.00		893,798.00		851,982.80	
2130	ECOLE DU CYCLE D'ORIENTATION	916,000.00		893,798.00		851,982.80	
2130.3612.11	*Ecolage hors cercle	5,000.00		5,000.00		3,113.80	
2130.3612.12	*Participation à l'école secondaire	911,000.00		888,798.00		848,869.00	
217	ECOLE DE COURTION	446,050.00	12,000.00	345,300.00	5,000.00	299,558.84	6,441.70
2170	ECOLE COURTION	446,050.00	12,000.00	345,300.00	5,000.00	299,558.84	6,441.70
2170.3010.00	Traitement du personnel de conciergerie	50,000.00		40,000.00		34,252.20	
2170.3050.00	Part patronale AVS, AI, APG, AC	8,850.00		6,000.00		2,549.85	
2170.3052.00	Part patronale caisse de pension	8,300.00		2,000.00			
2170.3053.00	Part patronale assurance accident	2,000.00		1,500.00		679.40	
2170.3054.00	Part patronale allocations familiales cantonales	3,250.00		1,000.00		915.70	
2170.3055.00	Part patronale assurance indemnités journalières	950.00		500.00		342.60	
2170.3101.00	Achat de matériel, produits de nettoyage	6,000.00		5,000.00		4,480.39	
2170.3111.00	Achat de machines et mobilier	13,500.00		8,000.00		1,268.00	
2170.3120.00	Eau, électricité, combustibles	20,000.00		30,000.00		30,707.55	
2170.3134.00	Assurances, RC, ECAB	9,000.00		8,000.00		6,703.10	
2170.3144.00	Entretien et rénovation bâtiments	11,000.00		15,600.00		20,534.15	
2170.3151.00	Entretien des machines et du mobilier	4,000.00		4,000.00		6,937.30	
2170.3151.01	Entretien des installations techniques	29,000.00		35,000.00			
2170.3300.00	Amortissement centre scolaire	280,200.00		188,700.00		190,188.60	
2170.4240.00	Vente énergie panneaux solaires		7,000.00				3,041.70
2170.4439.00	Participation paroisse		5,000.00		5,000.00		3,400.00
218	ACCUEIL DE JOUR	327,850.00	195,000.00	293,000.00	155,000.00	248,769.75	189,309.45
2180	ACCUEIL DE JOUR	327,850.00	195,000.00	293,000.00	155,000.00	248,769.75	189,309.45
2180.3000.00	Vacations	1,500.00		1,500.00		1,366.40	
2180.3010.00	Salaires	215,000.00		180,000.00		156,792.10	
2180.3050.00	Part patronale AVS, AI, APG, AC	20,500.00		15,500.00		10,155.65	
2180.3052.00	Part patronale caisse de pension	12,000.00		11,000.00		1,806.05	
2180.3053.00	Part patronale assurance accident	3,350.00		2,500.00		896.70	
2180.3054.00	Part patronale allocations familiales cantonales	5,300.00		4,400.00		4,093.50	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
2180.3055.00	Part patronale assurance indemnités journalières	2,500.00		2,100.00		2,611.85	
2180.3090.00	Cours de formation	1,500.00		1,000.00		560.00	
2180.3105.00	Subsistance	44,000.00		40,000.00		40,901.61	
2180.3110.00	Achat mobilier	4,000.00		2,000.00		1,588.84	
2180.3111.00	Matériel pédagogique	4,000.00		2,500.00		2,431.40	
2180.3113.00	Achat de logiciels, informatique	3,300.00		2,600.00		2,252.80	
2180.3120.00	Eau, énergie, combustibles	1,500.00		1,500.00		1,442.50	
2180.3130.00	Frais de téléphones	1,000.00		1,000.00		978.00	
2180.3160.00	Loyers	3,000.00		18,000.00		15,600.00	
2180.3170.00	Frais de déplacements et autres frais	2,000.00		4,000.00		1,954.50	
2180.3300.00	Amortissements locaux AES	3,400.00		3,400.00		3,337.85	
2180.4260.00	Participation des parents		180,000.00		150,000.00		172,391.35
2180.4631.00	Subventions cantonales		15,000.00		5,000.00		16,918.10
219	BUS SCOLAIRES	114,800.00		109,600.00		94,946.85	
2195	BUS SCOLAIRES	114,800.00		109,600.00		94,946.85	
2195.3000.00	Vacations			200.00			
2195.3010.00	Traitement des chauffeurs de bus scolaires	69,000.00		61,000.00		61,282.95	
2195.3050.00	Part patronale AVS, AI, APG, AC	4,700.00		4,200.00		2,844.05	
2195.3053.00	Part patronale assurance accident	1,100.00		1,500.00		1,260.85	
2195.3054.00	Part patronale allocations familiales cantonales	1,700.00		1,500.00		1,457.20	
2195.3055.00	Part patronale assurance indemnités journalières	800.00		700.00		524.10	
2195.3090.00	Formation des chauffeurs	3,000.00		6,000.00		290.00	
2195.3101.00	Essence et matériel	8,000.00		8,000.00		6,529.25	
2195.3134.00	Assurances des véhicules	4,500.00		4,500.00		4,485.30	
2195.3137.00	Impôt sur les véhicules	2,000.00		2,000.00		1,828.90	
2195.3151.00	Entretien des véhicules	20,000.00		20,000.00		14,444.25	
22	ECOLES SPECIALISEES	518,500.00		491,400.00		454,332.85	
220	ECOLES SPECIALISEES	518,500.00		491,400.00		454,332.85	
2200	ECOLES SPECIALISEES	518,500.00		491,400.00		454,332.85	
2200.3611.00	*Contribution cours spéc., logopédie, psychologie	119,000.00		119,800.00		99,556.75	
2200.3631.00	*Participation frais écoles spécialisées	379,500.00		351,600.00		334,894.80	
2200.3631.01	*Participation au subvention cantonale formation spéciale	17,000.00		17,000.00		16,881.30	
2200.3631.02	Frais d'écologie classe développement	3,000.00		3,000.00		3,000.00	
23	FORMATION PROFESSIONNELLE	25,000.00		25,000.00		22,759.05	
230	FORMATION PROFESSIONNELLE	25,000.00		25,000.00		22,759.05	
2300	FORMATION PROFESSIONNELLE	25,000.00		25,000.00		22,759.05	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
2300.3611.00	*Participation à l'Office cantonal formation prof.	25,000.00		25,000.00		22,759.05	
3	CULTURE, SPORT, LOISIRS	133,650.00		127,850.00		107,882.15	2,291.70
34	SPORTS ET LOISIRS	133,650.00		127,850.00		107,882.15	2,291.70
341	SPORTS	17,250.00		14,000.00		13,837.80	2,291.70
3410	SPORTS	17,250.00		14,000.00		13,837.80	2,291.70
3410.3010.00	Traitement du personnel d'entretien	3,200.00				517.00	
3410.3053.00	Cotisations assurances accidents	50.00				11.10	
3410.3140.00	Entretien terrain de football	13,000.00		13,000.00		12,309.70	
3410.3612.00	Dons aux sociétés sportives	1,000.00		1,000.00		1,000.00	
3410.4260.00	Participation de tiers						2,291.70
342	LOISIRS	116,400.00		113,850.00		94,044.35	
3420	LOISIRS	116,400.00		113,850.00		94,044.35	
3420.3000.00	Vacations	1,000.00		1,500.00		2,332.50	
3420.3050.00	Part patronale AVS, AI, APG, AC	100.00		150.00		230.40	
3420.3053.00	Part patronale assurance accident	50.00		50.00		10.20	
3420.3054.00	Part patronale allocations familiales cantonales	50.00		50.00		60.70	
3420.3055.00	Part patronale assurance indemnités journalières	50.00		50.00		19.20	
3420.3144.00	Entretien places de jeux	15,000.00		1,500.00		1,806.55	
3420.3300.00	Amortissement	1,550.00		1,550.00		1,517.15	
3420.3611.00	*Participation aux dépenses du conservatoire	85,100.00		90,500.00		75,067.65	
3420.3612.00	Participation à l'éducation musicale	4,000.00		4,000.00		4,000.00	
3420.3612.01	Dons aux sociétés à but culturel	8,000.00		13,000.00		9,000.00	
3420.3612.03	Contribution passeport vacances, ludothèque	500.00		500.00			
3420.3612.04	Participation aux activités culturelles	1,000.00		1,000.00			
4	SANTE	1,244,350.00	12,000.00	1,133,410.00	12,000.00	1,001,620.60	43,815.90
41	HOPITAUX, ETABLISSEMENTS MEDICAUX-SOCIAUX	822,650.00		772,010.00		674,243.10	27,320.60
411	HOPITAUX, ETABLISSEMENTS MEDICAUX-SOCIAUX	130,050.00		103,110.00		93,032.65	
4110	HOPITAUX, ETABLISSEMENTS MEDICAUX SOCIAUX	130,050.00		103,110.00		93,032.65	
4110.3000.00	Vacations	800.00		500.00		753.20	
4110.3050.00	Cotisations AVS-AI-APG	100.00		70.00		16.10	
4110.3053.00	Cotisations assurances accidents	20.00		10.00		1.80	
4110.3054.00	Cotisations à la Caisse d'allocations familiales	20.00		20.00		17.90	
4110.3055.00	Part patronale assurance indemnités journalières	10.00		10.00		4.60	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
4110.3300.00	Amortissement	76,900.00		55,900.00		58,639.00	
4110.3611.00	*Contribution aux coûts résiduels des soins	15,300.00		9,700.00		11,023.90	
4110.3612.02	*Participation à l'ambulance de district	36,900.00		36,900.00		22,579.75	
412	ETABLISSEMENTS	692,600.00		668,900.00		581,210.45	27,320.60
4120	MEDICAUX-SOCIAUX						
4120	ETABLISSEMENTS MEDICAUX	692,600.00		668,900.00		581,210.45	27,320.60
4120	SOCIAUX						
4120.3612.00	*Participation aux homes médicalisés	444,300.00		460,900.00		419,362.00	
4120.3612.01	*Participation au réseau santé Lac (passe-partout)	3,200.00		3,000.00		2,754.95	
4120.3612.02	*Participation aux EMS du RSL	245,100.00		205,000.00		159,093.50	
4120.4260.00	Remboursement tiers / RSL						27,320.60
42	SOINS AMBULATOIRES	401,200.00		340,900.00		307,954.60	
421	SOINS AMBULATOIRES	401,200.00		340,900.00		307,954.60	
4210	SOINS AMBULATOIRES	401,200.00		340,900.00		307,954.60	
4210.3116.00	Appareils et instruments					2,547.00	
4210.3612.00	*Participation frais district pour soins à domicile	233,200.00		210,000.00		203,315.35	
4210.3612.01	*Indemnités forfaitaires maintien à domicile	154,300.00		116,200.00		89,233.95	
4210.3612.02	*Cotisation centre puériculture, Croix-Rouge	13,700.00		14,700.00		12,858.30	
43	PREVENTION	20,500.00	12,000.00	20,500.00	12,000.00	19,422.90	16,495.30
433	SERVICE MEDICAL DES ECOLES	20,500.00	12,000.00	20,500.00	12,000.00	19,422.90	16,495.30
4330	SERVICE MEDICAL DES ECOLES	20,500.00	12,000.00	20,500.00	12,000.00	19,422.90	16,495.30
4330.3612.00	*Service dentaire	20,000.00		20,000.00		16,642.50	
4330.3612.01	*Service médical des écoles	500.00		500.00		2,780.40	
4330.4260.00	Participation des parents aux soins dentaires		12,000.00		12,000.00		16,495.30
5	PREVOYANCE SOCIALE	1,639,740.00	19,100.00	1,524,940.00	19,100.00	1,309,233.92	34,245.30
52	INVALIDITE	799,400.00		693,500.00		667,066.25	
522	Prestations complémentaires AI	84,200.00					
5220	Prestations complémentaires AI	84,200.00					
5220.3631.04	*Participation financement prestations complémentaires AI	84,200.00					
523	INSTITUTIONS POUR PERSONNES HANDICAPEES	715,200.00		693,500.00		667,066.25	
5230	INSTITUTIONS POUR PERSONNES HANDICAPEES	715,200.00		693,500.00		667,066.25	
5230.3631.00	*Participation aux dépenses cantonales	715,200.00		693,500.00		667,066.25	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
53	VIEILLESSE & SURVIVANTS	117,800.00	2,000.00	1,620.00	2,000.00	792.00	2,054.80
531	ASSURANCES VIEILLESSE & SURVIVANTS	1,000.00	2,000.00	1,620.00	2,000.00	792.00	2,054.80
5310	ASSURANCE VIEILLESSE ET SURVIVANTS	1,000.00	2,000.00	1,620.00	2,000.00	792.00	2,054.80
5310.3000.00	Vacations			500.00		230.00	
5310.3050.00	Part patronale AVS, AI, APG, AC			70.00		33.65	
5310.3053.00	Part patronale assurance accident			10.00		3.65	
5310.3054.00	Part patronale allocations familiales cantonales			20.00		5.45	
5310.3055.00	Part patronale assurance indemnités journalières			20.00		5.25	
5310.3612.01	*Cotisations AVS pour indigents	1,000.00		1,000.00		514.00	
5310.4611.00	Salaire agent AVS - part caisse de compensation		2,000.00		2,000.00		2,054.80
532	Prestations complémentaires AVS	116,800.00					
5320	Prestations complémentaires AVS	116,800.00					
5320.3631.03	*Participation financement prestations complémentaires AVS	116,800.00					
54	FAMILLE & JEUNESSE	406,700.00	17,100.00	480,220.00	17,100.00	370,436.87	12,930.00
5410	Allocations familiales	14,600.00		14,100.00			
5410.3631.00	*Participation financement alloc. fam. pers. sans activité	14,600.00		14,100.00			
543	CONTRIBUTIONS ENTRETIEN			15,600.00		13,648.35	
5430	CONTRIBUTIONS ENTRETIEN			15,600.00		13,648.35	
5430.3631.00	*Part. aux avances s/contrib.d'entret.non-récup.			15,600.00		13,648.35	
545	Prestations aux familles	392,100.00	17,100.00	450,520.00	17,100.00	356,788.52	12,930.00
5451	PRESTATIONS AUX FAMILLES	340,000.00		400,620.00		305,309.01	
5451.3000.01	Vacations			500.00		133.20	
5451.3050.00	Cotisations AVS-AI-APG			100.00		3.15-	
5451.3053.00	Cotisations assurances accidents					1.20-	
5451.3054.00	Cotisations à la Caisse d'allocations familiales			20.00		3.15	
5451.3636.00	Subvention des crèches et garderies privées	280,000.00		330,000.00		271,415.76	
5451.3636.01	Association d'accueil familial de jour	60,000.00		70,000.00		33,761.25	
5452	ECOLE MATERNELLE	52,100.00	17,100.00	49,900.00	17,100.00	51,479.51	12,930.00
5452.3000.00	Vacations					50.00	
5452.3010.00	Salaires	42,000.00		40,500.00		41,683.15	
5452.3050.00	Part patronale AVS, AI, APG, AC	2,850.00		2,800.00		3,965.05	
5452.3052.00	Part patronale caisse de pension	2,500.00		2,500.00		2,369.40	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
5452.3053.00	Part patronale assurance accident	300.00		100.00		247.20	
5452.3054.00	Part patronale allocations familiales cantonales	1,050.00		1,000.00		992.75	
5452.3055.00	Part patronale assurance indemnités journalières	500.00		500.00		414.20	
5452.3104.00	Achat de jeux	1,000.00		500.00		256.76	
5452.3104.01	Achat matériel pour activités	1,500.00		1,500.00		1,147.50	
5452.3130.00	Frais de téléphones	400.00		500.00		353.50	
5452.4260.00	Participation des parents		17,100.00		17,100.00		12,930.00
55	CHOMAGE	44,500.00		43,800.00		56,346.45	
559	CHOMAGE	44,500.00		43,800.00		56,346.45	
5590	CHOMAGE	44,500.00		43,800.00		56,346.45	
5590.3631.00	*Fonds cantonal de l'emploi	44,500.00		43,800.00		56,346.45	
57	AIDE SOCIALE	271,340.00		305,800.00		214,592.35	19,260.50
571	AIDE SOCIALE	258,790.00		293,390.00		205,246.75	
5710	AIDE SOCIALE	258,790.00		293,390.00		205,246.75	
5710.3000.00	Vacations	500.00		500.00		859.60	
5710.3050.00	Cotisations AVS-AI-APG	70.00		70.00			
5710.3054.00	Cotisations à la Caisse d'allocations familiales	20.00		20.00			
5710.3612.02	*Aide aux victimes d'infractions			5,600.00		5,592.90	
5710.3612.03	*Participation aux frais administratifs du service social	94,300.00		81,400.00		78,280.10	
5710.3612.05	*Subvention à tierces personnes (aide matérielle)	150,000.00		200,000.00		115,788.30	
5710.3612.07	*Subvention oeuvres d'entraides (Pro Infirmités...)	12,400.00		4,300.00		4,725.85	
5710.3612.08	Subventions diverses oeuvres sociales	1,500.00		1,500.00			
572	AIDE MATERIELLE						19,260.50
5720	AIDE MATERIELLE						19,260.50
5720.4611.00	Remboursement aide matérielle (canton)						19,260.50
579	ACTIVITES POUR SENIORS	12,550.00		12,410.00		9,345.60	
5790	ASSISTANCE	12,550.00		12,410.00		9,345.60	
5790.3010.00	Salaires	2,000.00		2,000.00		2,820.00	
5790.3050.00	Cotisations AVS-AI-APG	400.00		300.00		254.40	
5790.3053.00	Cotisations assurances accidents	50.00		50.00		24.15	
5790.3054.00	Cotisations à la Caisse d'allocations familiales	100.00		60.00		41.40	
5790.3101.00	Activités sociales pour les aînés et seniors plus	10,000.00		10,000.00		6,205.65	
6	TRAFIC ET TELECOMMUNICATIONS	1,080,050.00	20,000.00	958,900.00	39,500.00	894,057.40	49,090.00

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
61	CIRCULATION ROUTIERE	896,850.00	10,000.00	816,600.00	27,500.00	775,266.60	38,558.00
613	ROUTES	5,500.00		5,500.00		2,227.25	
6130	ROUTES CANTONALES	5,500.00		5,500.00		2,227.25	
6130.3141.00	Entretien des routes	5,500.00		5,500.00		2,227.25	
615	ROUTES	891,350.00	10,000.00	811,100.00	27,500.00	773,039.35	38,558.00
6150	ROUTES COMMUNALES	891,350.00	10,000.00	811,100.00	27,500.00	773,039.35	38,558.00
6150.3000.00	Vacations	1,500.00		1,500.00		1,013.20	
6150.3000.01	Traitement du personnel édilitaire	235,000.00		219,200.00		193,189.00	
6150.3050.00	Part patronale AVS, AI, APG, AC	10,500.00		14,900.00		13,835.80	
6150.3052.00	Part patronale caisse de pension	8,200.00		10,900.00		3,483.05	
6150.3053.00	Part patronale assurance accident	2,400.00		1,500.00		3,965.50	
6150.3054.00	Part patronale allocations familiales cantonales	3,850.00		5,500.00		4,646.55	
6150.3055.00	Part patronale assurance indemnités journalières	1,800.00		2,600.00		2,060.30	
6150.3101.00	Achat de sables, sel à dégeler, marchandises	6,000.00		6,000.00		5,195.12	
6150.3111.00	Achat de véhicules, machines	24,000.00		4,000.00		3,806.85	
6150.3111.10	Achat outillage et matériel	10,000.00		7,600.00		4,697.69	
6150.3120.00	Frais d'éclairage public, consommation	15,500.00		15,000.00		14,233.90	
6150.3130.00	Prestations de tiers	10,000.00		8,000.00		7,177.80	
6150.3141.00	Entretien des routes	70,000.00		50,000.00		58,255.90	
6150.3141.01	Frais de balayage	5,000.00		8,000.00		10,473.50	
6150.3141.02	Frais de marquage	3,000.00		3,000.00			
6150.3141.03	Frais de curage des canalisations	3,000.00		2,000.00		4,964.25	
6150.3141.04	Signalisation	5,500.00		3,000.00		2,879.80	
6150.3151.00	Entretien de l'éclairage public	7,200.00		7,200.00		9,035.89	
6150.3151.01	Entretien véhicules (assurance,impôt,essence...)	43,000.00		43,000.00		30,800.91	
6150.3151.02	Entretien des machines	9,000.00		7,000.00		7,607.55	
6150.3159.00	Entretien et achat Robydog	3,000.00		3,000.00		2,145.60	
6150.3161.00	Location de machines et véhicules	2,000.00		1,500.00		1,338.29	
6150.3300.00	Amortissement routes et trottoirs	371,100.00		367,300.00		368,849.15	
6150.3300.01	Amortissement véhicules, machines	40,800.00		19,400.00		19,383.75	
6150.4260.00	Participation de tiers				21,000.00		29,156.90
6150.4910.08	Imputation interne employé communal - Step		2,000.00		2,000.00		1,296.10
6150.4910.10	Imputation interne employé communal - service des eaux		5,000.00		500.00		5,616.45
6150.4910.13	Imputation interne employé communal - déchetterie		3,000.00		4,000.00		2,488.55
62	TRANSPORTS PUBLICS	183,200.00	10,000.00	142,300.00	12,000.00	118,790.80	10,532.00

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
622	TRAFIC REGIONAL	161,100.00	10,000.00	120,900.00	12,000.00	98,141.80	10,532.00
6220	TRAFIC REGIONAL	161,100.00	10,000.00	120,900.00	12,000.00	98,141.80	10,532.00
6220.3601.00	*Participation au trafic régional	151,100.00		108,900.00		87,785.00	
6220.3604.00	Abonnement général CFF, achat abonnement	10,000.00		12,000.00		10,356.80	
6220.4250.00	Abonnement général CFF, vente billets		10,000.00		12,000.00		10,532.00
629	CHEMINS DE FER FEDERAUX	22,100.00		21,400.00		20,649.00	
6290	TRANSPORTS PUBLICS	22,100.00		21,400.00		20,649.00	
6290.3601.00	*Participation au fonds fédéral d'infrastructure ferroviaire	22,100.00		21,400.00		20,649.00	
7	PROTECTION ENVIRONNEMENT ET AMENAGEMENT TERRITOIRE	1,427,240.00	1,178,700.00	1,471,420.00	1,135,300.00	1,403,716.27	1,182,017.10
71	APPROVISIONNEMENT EN EAU	429,700.00	429,700.00	413,300.00	413,300.00	428,055.30	428,055.30
710	APPROVISIONNEMENT EN EAU	429,700.00	429,700.00	413,300.00	413,300.00	428,055.30	428,055.30
7101	APPROVISIONNEMENT EN EAU	429,700.00	429,700.00	413,300.00	413,300.00	428,055.30	428,055.30
7101.3000.00	Vacations	2,500.00		2,000.00		2,250.00	
7101.3050.00	Part patronale AVS, AI, APG, AC	250.00		200.00			
7101.3053.00	Part patronale assurance accident	50.00		50.00			
7101.3054.00	Part patronale allocations familiales cantonales	50.00		50.00			
7101.3055.00	Part patronale assurance indemnités journalières	50.00		50.00			
7101.3100.00	Fournitures de bureau, annonces, publication			300.00			
7101.3101.00	Achat de marchandises, fournitures diverses	200.00		500.00		187.05	
7101.3105.00	Achat d'eau	4,000.00				85.80	
7101.3120.00	Electricité, force motrice	60,000.00		52,000.00		64,547.95	
7101.3130.00	Frais d'analyses d'eau	9,000.00		9,000.00		6,904.50	
7101.3130.01	Mise à jour plans et règlements	20,000.00		13,500.00		6,904.85	
7101.3130.02	Frais de téléphones	750.00		750.00		712.20	
7101.3134.00	Assurances	50.00		50.00		46.95	
7101.3137.00	TVA à payer	500.00		3,000.00		123.04	
7101.3151.00	Entretien et rénovation des installations	45,000.00		45,000.00		94,878.30	
7101.3151.01	Entretien et rénovation immeubles et réservoirs	3,500.00		3,500.00		6,061.15	
7101.3151.02	Pose et entretien compteurs	4,000.00		4,000.00		3,942.95	
7101.3151.03	Entretien station de pompage	3,000.00		4,000.00		2,519.25	
7101.3151.04	Frais d'exploitation SINEF	89,000.00		89,000.00		74,606.05	
7101.3151.05	Frais d'exploitation CEFREN	13,000.00		12,000.00			
7101.3300.00	Amortissement service des eaux	64,900.00		45,500.00		48,135.90	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
7101.3510.00	Attribution réserve pour maintien de la valeur			98,850.00		62,828.18	
7101.3510.01	Attribution à la réserve pour équilibre du compte	77,700.00				31,414.08	
7101.3612.00	*Participation aux frais d'entretien du réservoir de Belfaux	8,100.00		15,000.00		3,343.85	
7101.3614.00	Indemnités pour perte de culture	1,000.00		500.00		860.00	
7101.3910.00	Imputation interne administration service des eaux	5,000.00		5,000.00		5,000.00	
7101.3910.01	Imputation interne employé communal - service des eaux	5,000.00		500.00		5,616.45	
7101.3940.00	Imputation interne intérêts service des eaux	13,100.00		9,000.00		7,086.80	
7101.4240.00	Location des compteurs, abonnements fixes		75,000.00		73,500.00		70,646.75
7101.4240.02	Vente d'eau		185,000.00		175,000.00		192,365.25
7101.4660.10	Amortissement subventions		4,700.00		4,400.00		4,680.05
7101.4660.70	Amortissement taxes raccordement		105,000.00		100,400.00		100,363.25
7101.4900.00	Imputation interne eau défense incendie		60,000.00		60,000.00		60,000.00
72	TRAITEMENT DES EAUX USEES	503,000.00	503,000.00	478,000.00	478,000.00	501,490.80	501,490.80
720	TRAITEMENT DES EAUX USEES	503,000.00	503,000.00	478,000.00	478,000.00	501,490.80	501,490.80
7201	TRAITEMENT DES EAUX USEES	503,000.00	503,000.00	478,000.00	478,000.00	501,490.80	501,490.80
7201.3000.00	Vacations	1,500.00		1,500.00		750.00	
7201.3010.00	Traitement du personnel de conciergerie	300.00		1,500.00		305.40	
7201.3050.00	Part patronale AVS, AI, APG, AC	250.00		450.00			
7201.3053.00	Part patronale assurance accident	50.00		50.00			
7201.3054.00	Part patronale allocations familiales cantonales	50.00		100.00			
7201.3055.00	Part patronale assurance indemnités journalières	50.00		50.00			
7201.3101.00	Achat de marchandises, fournitures diverses	1,500.00		1,500.00			
7201.3101.01	Produits chimiques	2,500.00		2,500.00		1,977.95	
7201.3120.00	Eau, énergie, combustible	15,000.00		13,200.00		17,419.50	
7201.3130.00	Frais de téléphones	500.00		500.00		402.00	
7201.3130.01	Frais de livraison de boues	21,000.00		21,000.00		19,754.50	
7201.3130.02	Frais d'analyses et expertises	14,000.00		14,000.00		10,826.70	
7201.3134.00	Assurances, RC, choses, ECAB	3,000.00		3,000.00		2,910.10	
7201.3137.00	TVA à payer	8,000.00		12,500.00		6,415.32	
7201.3144.00	Frais de nettoyage, entretien des fosses	8,000.00		6,000.00		7,473.85	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
7201.3144.01	Entretien et rénovation des bâtiments	6,000.00		6,000.00		13,943.55	
7201.3144.02	Travaux sur collecteurs existants	30,000.00		30,000.00		30,000.00	
7201.3151.00	Achat mobilier et matériel technique	25,000.00		25,000.00		11,350.50	
7201.3300.00	Amortissements immobilisations corporelles	35,100.00		36,700.00		39,233.80	
7201.3510.00	Attribution à la réserve pour maintien de la valeur					179,382.42	
7201.3510.01	Attribution à la réserve pour équilibre du compte	208,300.00		193,650.00		89,691.21	
7201.3611.01	Participation aux frais de lutte contre micropolluants	8,100.00		7,800.00		7,875.00	
7201.3612.00	Entretien installations de pompage (heures AESC)	27,500.00		27,000.00		27,380.50	
7201.3612.01	*Frais d'exploitation AESC (Step Pensier)	48,400.00		31,500.00		27,325.55	
7201.3612.02	*Frais financiers AESC 2040	20,400.00		27,500.00		5,776.85	
7201.3910.00	Imputation interne employé communal	2,000.00		2,000.00		1,296.10	
7201.3940.00	Imputation interne intérêts protection des eaux	16,500.00		13,000.00			
7201.4240.00	Taxes d'utilisation sur volume		190,000.00		180,000.00		190,674.90
7201.4240.01	Taxes d'utilisation sur surface		140,000.00		130,000.00		140,732.45
7201.4240.02	Taxes sur unités locatives		79,000.00		76,000.00		78,049.70
7201.4660.10	Amortissement subventions		5,300.00		5,300.00		5,315.40
7201.4660.70	Amortissement taxes raccordement		88,700.00		86,700.00		86,718.35
73	GESTION DES DECHETS	287,900.00	219,000.00	303,900.00	215,000.00	253,120.87	222,282.70
730	GESTION DES DECHETS	287,900.00	219,000.00	303,900.00	215,000.00	253,120.87	222,282.70
7301	GESTION DES DECHETS	287,900.00	219,000.00	303,900.00	215,000.00	253,120.87	222,282.70
7301.3000.00	Vacations	700.00		700.00		480.00	
7301.3010.00	Traitement du personnel de la déchetterie	40,000.00		40,000.00		36,334.00	
7301.3050.00	Part patronale AVS, AI, APG, AC	3,000.00		5,500.00		1,829.15	
7301.3053.00	Part patronale assurance accident	700.00		700.00		403.00	
7301.3054.00	Part patronale allocations familiales cantonales	1,000.00		1,000.00		856.20	
7301.3055.00	Part patronale assurance indemnités journalières	500.00		500.00			
7301.3120.00	Frais d'achat sacs et clips containers	12,000.00		12,000.00		12,879.41	
7301.3120.01	Eau, électricité, combustibles	500.00					
7301.3130.00	Frais de ramassage des ordures	96,000.00		95,000.00		89,077.45	
7301.3130.01	Frais de ramassage décharge (déchetterie)	45,000.00		45,000.00		39,958.20	
7301.3130.02	Frais de ramassage papier et ferraille	4,500.00		4,000.00		4,280.55	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
7301.3130.03	Frais de ramassage déchets encombrants	35,000.00		36,000.00		29,706.50	
7301.3134.00	Assurances	100.00					
7301.3137.00	TVA à payer	6,500.00		6,500.00		3,990.16	
7301.3140.00	Aménagement places de ramassage	4,400.00		5,000.00		2,197.35	
7301.3151.00	Achat de conteneurs et poubelles	3,000.00		3,000.00		770.85	
7301.3612.00	*Participation Centre de compostage Seeland	25,000.00		25,000.00		21,326.50	
7301.3614.00	Frais de vente des sacs	7,000.00		20,000.00		6,543.00	
7301.3910.00	Imputation interne employé communal - déchetterie	3,000.00		4,000.00		2,488.55	
7301.4240.00	Taxe d'utilisation (taxe de base)		97,000.00		97,000.00		99,659.10
7301.4240.01	Vente de sacs 35 litres		72,000.00		72,000.00		80,031.25
7301.4240.02	Vente de sacs 60 litres		20,000.00		20,000.00		20,331.30
7301.4240.03	Vente de clips containers		18,000.00		18,000.00		14,553.00
7301.4240.04	Produits de recyclage et autres produits		8,000.00		8,000.00		7,708.05
7301.4240.05	Vente sacs poubelle 17 litres		4,000.00				
74	AMENAGEMENTS	57,590.00	3,000.00	55,590.00	5,000.00	65,209.35	5,084.00
741	CORRECTIONS COURS D'EAU	57,590.00	3,000.00	55,590.00	5,000.00	65,209.35	5,084.00
7410	CORRECTION DES EAUX	57,590.00	3,000.00	55,590.00	5,000.00	65,209.35	5,084.00
7410.3000.00	Vacations	500.00		500.00		300.00	
7410.3050.00	Part patronale AVS, AI, APG, AC	50.00		50.00			
7410.3054.00	Part patronale allocations familiales cantonales	20.00		20.00			
7410.3055.00	Part patronale assurance indemnités journalières	20.00		20.00			
7410.3144.00	Entretien des ruisseaux	37,000.00		35,000.00		44,885.60	
7410.3300.00	Amortissement	20,000.00		20,000.00		20,023.75	
7410.4611.00	Subventions cantonales pour la conservation		3,000.00		5,000.00		5,084.00
77	PROTECTION DE L'ENVIRONNEMENT ET AUTRES	24,200.00	4,000.00	31,980.00	4,000.00	19,138.20	4,325.00
771	CIMETIERE	12,500.00	4,000.00	24,900.00	4,000.00	16,914.55	4,325.00
7710	CIMETIERE	12,500.00	4,000.00	24,900.00	4,000.00	16,914.55	4,325.00
7710.3000.00	Vacations	100.00		100.00			
7710.3010.00	Traitement concierge morgue			500.00		97.00	
7710.3050.00	Part patronale AVS, AI, APG, AC			100.00			
7710.3054.00	Part patronale allocations familiales cantonales			100.00			
7710.3120.00	Electricité, eau, combustibles morgue			1,600.00		1,437.60	
7710.3134.00	Assurances morgue			100.00		136.75	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
7710.3144.00	Frais d'entretien et rénovation	6,000.00		6,000.00		1,923.95	
7710.3144.01	Entretien morgue			500.00			
7710.3300.00	Amortissement columbarium	3,400.00		3,400.00		3,370.35	
7710.3300.01	Amortissement morgue			9,500.00		9,525.10	
7710.3614.00	Frais d'inhumation	3,000.00		3,000.00		423.80	
7710.4260.00	Participation de tiers aux frais d'inhumation		4,000.00		4,000.00		3,200.00
7710.4260.01	Participation de tiers pour l'évacuation de tombes						1,125.00
779	PROTECTION DE LA NATURE	11,700.00		7,080.00		2,223.65	
7790	PROTECTION DE LA NATURE	6,050.00		1,380.00		460.40	
7790.3000.00	Vacations	200.00		300.00		340.00	
7790.3050.00	Part patronale AVS, AI, APG, AC	50.00		50.00		13.65	
7790.3053.00	Part patronale assurance accident			10.00		2.00	
7790.3054.00	Part patronale allocations familiales cantonales			10.00			
7790.3055.00	Part patronale assurance indemnités journalières			10.00		1.85	
7790.3101.00	Action citoyenne pour l'environnement	1,000.00		1,000.00		102.90	
7790.3132.00	Frais d'expertises et honoraires	4,800.00					
7791	COMMISSION DE L'ENERGIE	5,650.00		5,700.00		1,763.25	
7791.3000.00	Vacations commission de l'énergie	1,000.00		1,000.00		97.50	
7791.3050.00	Part patronale AVS, AI, APG, AC	100.00		150.00		38.25	
7791.3053.00	Part patronale assurance accident					3.20	
7791.3054.00	Part patronale allocations familiales cantonales	50.00		50.00			
7791.3130.00	Cotisations	500.00		500.00		324.30	
7791.3132.00	Honoraires	2,000.00		2,000.00			
7791.3637.00	Aide financière à des tiers	2,000.00		2,000.00		1,300.00	
79	AMENAGEMENT TERRITOIRE & CONSTRUCTIONS	124,850.00	20,000.00	188,650.00	20,000.00	136,701.75	20,779.30
790	Aménagement du territoire	124,850.00	20,000.00	188,650.00	20,000.00	136,701.75	20,779.30
7900	AMENAGEMENT DU TERRITOIRE	70,350.00		74,550.00		36,362.30	
7900.3000.00	Vacations, frais de la commission	3,000.00		3,000.00		1,425.00	
7900.3050.00	Part patronale AVS, AI, APG, AC	400.00		400.00		504.10	
7900.3053.00	Part patronale assurance accident	100.00		100.00		36.45	
7900.3054.00	Part patronale allocations familiales cantonales	100.00		100.00		33.90	
7900.3055.00	Part patronale assurance indemnités journalières	50.00		50.00			
7900.3102.00	Frais de publication, plans, imprimés	2,500.00		2,500.00		930.15	
7900.3132.00	Honoraires des urbanistes et notaires	23,000.00		26,000.00		4,110.90	

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
7900.3132.01	Cadastre informatisé, frais établissement SIT	20,000.00		21,400.00		3,384.65	
7900.3300.00	Amortissement SIT	1,700.00		1,700.00		1,686.35	
7900.3320.09	Amortissement PAL	19,000.00		18,800.00		24,250.80	
7900.3611.00	Permis de construire (paiement à la Préfecture)	500.00		500.00			
7901	CONSTRUCTIONS	10,800.00	20,000.00	17,600.00	20,000.00	4,582.60	20,779.30
7901.3000.00	Vacations	5,000.00		8,000.00		2,410.00	
7901.3050.00	Part patronale AVS, AI, APG, AC	500.00		1,000.00		20.40	
7901.3053.00	Part patronale assurance accident	100.00		200.00		20.15-	
7901.3054.00	Part patronale allocations familiales cantonales	100.00		200.00		57.35	
7901.3055.00	Part patronale assurance indemnités journalières	100.00		200.00			
7901.3611.00	Permis de construire, préavis cantonaux	5,000.00		8,000.00		2,115.00	
7901.4210.00	Autorisations de construire (émoluments)		20,000.00		20,000.00		20,779.30
7902	AGRICULTURE	43,700.00		96,500.00		95,756.85	
7902.3140.00	Entretien aménagement du RPS	10,000.00		10,000.00		8,756.10	
7902.3140.01	Drainages	5,000.00		3,000.00		232.75	
7902.3300.00	Amortissement	28,700.00		83,500.00		86,768.00	
8	ECONOMIE PUBLIQUE	44,750.00	360.00	30,400.00	360.00	25,349.75	797.95
82	SYLVICULTURE	44,750.00	360.00	30,400.00	360.00	25,349.75	797.95
820	FORETS	44,750.00	360.00	30,400.00	360.00	25,349.75	797.95
8200	FORETS	44,750.00	360.00	30,400.00	360.00	25,349.75	797.95
8200.3000.00	Vacations	500.00		500.00		270.00	
8200.3050.00	Part patronale AVS, AI, APG, AC	65.00		65.00			
8200.3054.00	Part patronale allocations familiales cantonales	35.00		35.00			
8200.3141.00	Entretien des chemins forestiers	20,000.00		3,000.00		4,070.50	
8200.3300.00	Amortissement	7,800.00		10,700.00		6,901.25	
8200.3300.01	Amortissement centre forestier	3,850.00		3,850.00		3,823.25	
8200.3614.00	Travaux par tiers	3,500.00		3,500.00		1,501.80	
8200.3636.01	*Contribution statutaire CFHL par habitants	9,000.00		8,750.00		8,782.95	
8200.4250.00	Vente de bois						440.00
8200.4430.00	Loyer des forêts (Fr. 4.--/hectare)		360.00		360.00		357.95
9	FINANCES & IMPOTS	377,700.00	9,254,400.00	371,900.00	8,774,800.00	276,060.76	9,043,240.31
91	IMPOTS	130,600.00	6,597,000.00	124,000.00	6,142,500.00	131,228.50	6,410,164.62
910	IMPOTS	130,600.00	6,597,000.00	124,000.00	6,142,500.00	131,228.50	6,410,164.62
9100	IMPOTS	130,600.00	5,646,000.00	124,000.00	5,351,500.00	131,228.50	5,348,454.82

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
9100.3130.00	Frais de rappels et de poursuites	12,600.00		15,000.00		11,568.60	
9100.3181.00	Pertes sur débiteurs	70,000.00		60,000.00		53,125.65	
9100.3181.01	Pertes sur débiteurs taxe communales et divers	30,000.00		30,000.00		32,316.55	
9100.3199.02	Escomptes sur les acomptes	18,000.00		18,000.00		16,217.70	
9100.3611.00	Frais de perception d'impôts			1,000.00			
9100.3910.00	Imputation interne perception impôts					18,000.00	
9100.4000.00	Impôt sur le revenu des personnes physiques		4,995,000.00		4,800,000.00		4,782,371.67
9100.4001.00	Impôt sur la fortune des personnes physiques		310,000.00		270,000.00		193,430.48
9100.4002.00	Impôt à la source		140,000.00		120,000.00		173,964.10
9100.4010.00	Impôt sur le bénéfice des personnes morales		145,000.00		110,000.00		138,776.15
9100.4011.00	Impôt sur le capital des personnes morales		8,000.00		8,000.00		8,326.20
9100.4260.00	Remboursement de tiers et d'assurances						3.42
9100.4260.01	Remboursement frais de rappels et poursuites SCC				500.00		
9100.4260.02	Remboursement frais de rappels et poursuites commune		8,000.00		8,000.00		7,990.60
9100.4290.00	Autres recettes						11,229.20
9100.4290.01	Commission de perception						120.75
9100.4401.01	Intérêts et pénalités de retard		40,000.00		35,000.00		32,242.25
9101	Impôts communaux spéciaux		951,000.00		791,000.00		1,061,709.80
9101.4009.00	Impôt sur les prestations en capital		70,000.00		70,000.00		107,865.15
9101.4021.00	Contribution immobilière		560,000.00		490,000.00		514,024.60
9101.4022.00	Impôt sur les gains immobiliers et la plus-value		130,000.00		100,000.00		162,479.10
9101.4022.01	Impôt sur mutations immobilières/centimes additionnels		180,000.00		120,000.00		266,240.95
9101.4033.00	Impôt sur les chiens		11,000.00		11,000.00		11,100.00
93	PEREQUATION FINANCIERE		878,000.00		872,000.00		889,824.00
930	PEREQUATION FINANCIERE		878,000.00		872,000.00		889,824.00
9300	PEREQUATION FINANCIERE		878,000.00		872,000.00		889,824.00
9300.4621.00	*Attribution de la péréquation des besoins		108,500.00		110,900.00		115,784.00
9300.4622.00	*Attribution de la péréquation des ressources		769,500.00		761,100.00		774,040.00
95	Parts aux recettes sans affectation, autres	4,000.00	194,300.00	4,600.00	183,800.00	4,472.80	180,294.75

Compte	Désignation	Budget 2026		Budget 2025		Comptes 2024	
		Charges	Revenus	Charges	Revenus	Charges	Revenus
950	Parts aux recettes sans affectation, autres	4,000.00	194,300.00	4,600.00	183,800.00	4,472.80	180,294.75
9500	Parts aux recettes, autres	4,000.00	194,300.00	4,600.00	183,800.00	4,472.80	180,294.75
9500.3130.00	Cotisations					843.00	
9500.3611.01	*Participation frais perception impôt s/véhicules	4,000.00		4,600.00		3,629.80	
9500.4024.00	Impôt sur les successions et les donations						1,384.95
9500.4601.00	*Participation à l'impôt cantonal sur les véhicules		194,300.00		183,800.00		178,909.80
96	ADMINISTRATION DE LA FORTUNE ET DE LA DETTE	193,100.00	71,600.00	193,300.00	63,000.00	140,359.46	49,456.94
961	INTERETS	191,600.00	29,600.00	191,800.00	22,000.00	139,099.46	7,205.34
9610	INTERETS	191,600.00	29,600.00	191,800.00	22,000.00	139,099.46	7,205.34
9610.3400.00	Frais bancaires et postaux	5,000.00		5,000.00		5,564.45	
9610.3400.01	Intérêts des dettes	186,600.00		186,800.00		133,535.01	
9610.4400.00	Intérêts des capitaux						118.54
9610.4940.03	Imputation interne intérêts service des eaux		13,100.00		9,000.00		7,086.80
9610.4940.04	Imputation interne intérêts protection des eaux		16,500.00		13,000.00		
969	Patrimoine financier, non mentionné ailleurs	1,500.00	42,000.00	1,500.00	41,000.00	1,260.00	42,251.60
9690	PATRIMOINE FINANCIER	1,500.00	42,000.00	1,500.00	41,000.00	1,260.00	42,251.60
9690.3614.00	Prestations de tiers	1,500.00		1,500.00		1,260.00	
9690.4430.00	Location des parchets		42,000.00		41,000.00		42,251.60
99	AUTRES POSTES	50,000.00	1,513,500.00	50,000.00	1,513,500.00		1,513,500.00
990	AUTRES POSTES	50,000.00	1,513,500.00	50,000.00	1,513,500.00		1,513,500.00
9900	AUTRES POSTES	50,000.00	1,513,500.00	50,000.00	1,513,500.00		1,513,500.00
9900.3690.00	Dépenses non-spécifiées	50,000.00		50,000.00			
9900.4895.00	Prélèvement à la réserve de réévaluation		1,513,500.00		1,513,500.00		1,513,500.00