

VILLARS-SUR-GLÂNE



Commune de Villars-sur-Glâne  
Service des finances  
1752 Villars-sur-Glâne

# ***BUDGET 2018***

**(Voir corrections en dernière page)**



# **Budget de fonctionnement**

| Compte     | Désignation                                   | Budget 2018         |                     | Budget 2017         |                     | Comptes 2016        |                     |
|------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|            |   | Charges             | Revenus             | Charges             | Revenus             | Charges             | Revenus             |
| <b>0</b>   | <b>Administration</b>                         | <b>6,660,697.85</b> | <b>1,730,900.00</b> | <b>6,838,903.35</b> | <b>1,739,769.00</b> | <b>6,969,724.64</b> | <b>1,679,374.69</b> |
| <b>010</b> | <b>Conseil Général et Communal</b>            | <b>538,860.40</b>   |                     | <b>513,200.00</b>   |                     | <b>530,047.55</b>   |                     |
| 010.300    | Traitements du Conseil communal               | 294,200.00          |                     | 294,200.00          |                     | 311,380.10          |                     |
| 010.300.10 | Honoraires de la commission financière        | 6,000.00            |                     | 10,000.00           |                     | 5,975.80            |                     |
| 010.300.20 | Jetons de présence du Conseil général         | 15,000.00           |                     | 15,000.00           |                     | 13,955.00           |                     |
| 010.300.30 | Honoraires des scrutateurs                    | 20,000.00           |                     | 20,000.00           |                     | 36,189.65           |                     |
| 010.300.40 | Vacations du Conseil communal                 | 145,000.00          |                     | 150,000.00          |                     | 136,497.00          |                     |
| 010.317    | Indemnités forfaitaires Conseil communal      | 6,000.00            |                     | 6,000.00            |                     | 8,770.00            |                     |
| 010.318    | Honoraires fiduciaire révision comptes        | 20,000.00           |                     | 18,000.00           |                     | 17,280.00           |                     |
| 010.352    | Participation à la fusion du Grand Fribourg   | 32,660.40           |                     |                     |                     |                     |                     |
| <b>020</b> | <b>Administration générale</b>                | <b>5,717,837.45</b> | <b>1,730,900.00</b> | <b>5,988,203.35</b> | <b>1,739,769.00</b> | <b>6,226,961.24</b> | <b>1,679,374.69</b> |
| 020.300    | Honoraires commission de naturalisation       | 2,000.00            |                     | 2,000.00            |                     | 1,656.20            |                     |
| 020.300.30 | Commission intégration des migrants (541.300) |                     |                     | 1,500.00            |                     |                     |                     |
| 020.301    | Traitements du personnel administratif        | 1,752,378.05        |                     | 1,738,192.95        |                     | 1,637,827.35        |                     |
| 020.301.05 | Traitements des concierges                    |                     |                     | 27,982.50           |                     | 52,196.00           |                     |
| 020.301.06 | Traitements cours de français migrants        | 38,000.00           |                     | 37,619.90           |                     | 32,953.05           |                     |
| 020.301.10 | Allocations communales pour enfants           | 95,000.00           |                     | 95,000.00           |                     | 87,994.00           |                     |
| 020.301.20 | Allocations du conjoint au foyer              | 4,800.00            |                     | 4,800.00            |                     | 4,800.00            |                     |
| 020.301.90 | Gratifications et allocations spéciales       | 2,000.00            |                     | 2,000.00            |                     |                     |                     |
| 020.303    | Cotisations AVS/AI/APG et AC                  | 1,320,000.00        |                     | 1,347,000.00        |                     | 1,374,007.50        |                     |
| 020.304    | Contribution à la caisse de retraite          | 1,160,000.00        |                     | 1,185,000.00        |                     | 1,161,392.35        |                     |
| 020.305    | Cotisations à l'assurance maladie coll.       | 154,000.00          |                     | 156,500.00          |                     | 231,447.90          |                     |
| 020.305.10 | Cotisations aux assurances accidents          | 152,500.00          |                     | 155,500.00          |                     | 173,365.90          |                     |
| 020.307    | Contribution pour retraites anticipées        | 50,529.40           |                     | 125,189.00          |                     | 67,928.20           |                     |
| 020.308    | Prestations du personnel temporaire           | 15,000.00           |                     | 15,000.00           |                     | 8,571.50            |                     |
| 020.309    | Frais de formation continue du personnel      | 50,000.00           |                     | 56,000.00           |                     | 31,607.60           |                     |
| 020.310    | Fournitures de bureau et imprimés             | 60,000.00           |                     | 60,000.00           |                     | 52,408.40           |                     |
| 020.310.10 | Frais de publications, médias et information  | 50,000.00           |                     | 90,000.00           |                     | 84,052.61           |                     |
| 020.310.12 | Cadeaux pour diverses réceptions              | 3,000.00            |                     | 3,000.00            |                     | 2,089.70            |                     |
| 020.310.20 | Fournitures pour élections et votations       | 30,000.00           |                     | 30,000.00           |                     | 56,298.60           |                     |
| 020.310.30 | Sécurité et santé au travail                  | 5,000.00            |                     | 10,000.00           |                     | 1,741.20            |                     |
| 020.311    | Achat de mobilier et machines de bureau       | 30,000.00           |                     | 60,500.00           |                     | 15,715.20           |                     |
| 020.312.10 | Carburant pour véhicules de service           | 1,000.00            |                     | 1,000.00            |                     | 2,046.00            |                     |
| 020.312.20 | Electricité des surfaces administratives      |                     |                     |                     |                     | 13,673.25           |                     |

| Compte     | Désignation                                      | Budget 2018 |            | Budget 2017 |            | Comptes 2016 |            |
|------------|--|-------------|------------|-------------|------------|--------------|------------|
|            |  | Charges     | Revenus    | Charges     | Revenus    | Charges      | Revenus    |
| 020.313    | Frais de nettoyage surfaces administr.           |             |            |             |            | 23,376.55    |            |
| 020.314    | Entretien des locaux de l'administration         |             |            |             |            | 2,395.95     |            |
| 020.315    | Entretien des véhicules                          | 1,500.00    |            | 1,500.00    |            | 120.00       |            |
| 020.315.10 | Entretien du mobilier et machines bureau         | 50,000.00   |            | 50,000.00   |            | 57,764.65    |            |
| 020.316    | Location surface administrative                  |             |            |             |            | 352,854.00   |            |
| 020.317    | Frais de réceptions et manifestations            | 62,000.00   |            | 85,000.00   |            | 98,842.35    |            |
| 020.317.10 | Frais de déplacement du personnel                | 10,000.00   |            | 10,000.00   |            | 9,691.90     |            |
| 020.318    | Assurances diverses, mobilier, vol, RC et choses | 55,000.00   |            | 55,000.00   |            | 53,129.60    |            |
| 020.318.10 | Assurance incendie, ECAB                         |             |            | 6,600.00    |            |              |            |
| 020.318.15 | Ville de Fribourg honoraires pour ADB            |             |            | 12,000.00   |            | 12,000.00    |            |
| 020.318.20 | Emoluments cartes d'identité et passep.          | 10,000.00   |            | 10,000.00   |            | 7,782.80     |            |
| 020.318.30 | Frais de procédures judiciaires                  | 15,000.00   |            | 20,000.00   |            | 16,277.75    |            |
| 020.318.40 | Frais de téléphones et ports                     | 100,000.00  |            | 115,000.00  |            | 136,961.94   |            |
| 020.318.50 | Assurances des véhicules de l'administr.         | 1,500.00    |            | 1,500.00    |            | 1,352.00     |            |
| 020.318.60 | Achat abonnements généraux CFF                   | 140,000.00  |            | 131,400.00  |            | 133,700.00   |            |
| 020.318.85 | Mandat d'archivage                               | 8,000.00    |            |             |            |              |            |
| 020.319    | Cotisations et dons                              | 75,000.00   |            | 78,600.00   |            | 71,670.55    |            |
| 020.319.05 | Participations diverses                          | 5,000.00    |            | 5,000.00    |            | 5,000.00     |            |
| 020.319.10 | Dons pour intégration de migrants                | 3,000.00    |            | 6,000.00    |            | 3,000.00     |            |
| 020.319.15 | Aide au développement                            | 15,000.00   |            | 25,000.00   |            | 17,177.00    |            |
| 020.319.20 | Impôts des véhicules de l'administration         | 1,300.00    |            | 1,300.00    |            | 1,178.00     |            |
| 020.352    | Part à la promotion économique Agglo (DL)        | 37,688.00   |            | 40,948.00   |            | 18,270.09    |            |
| 020.352.10 | Part aux frais administratifs Agglo (DL)         | 152,642.00  |            | 129,571.00  |            | 110,643.60   |            |
| 020.431    | Emoluments contrôle des habitants                |             | 70,000.00  |             | 65,000.00  |              | 53,614.24  |
| 020.431.05 | Emoluments administratifs divers                 |             | 6,000.00   |             | 6,000.00   |              | 5,431.60   |
| 020.431.10 | Ordonnances pénales administratives              |             | 3,500.00   |             | 8,000.00   |              | 12,670.00  |
| 020.431.15 | Emoluments cartes d'identité                     |             | 15,000.00  |             | 15,000.00  |              | 11,538.00  |
| 020.433    | Participation cours de français migrants         |             | 4,000.00   |             | 4,000.00   |              | 4,474.20   |
| 020.434    | Location des abonnements généraux CFF            |             | 140,000.00 |             | 138,000.00 |              | 138,705.00 |
| 020.435.10 | Prestations de services à tiers                  |             | 30,000.00  |             | 40,000.00  |              | 31,462.60  |
| 020.436    | Remboursement de frais administratifs            |             |            |             |            |              | 46.80      |
| 020.436.10 | Retenues sur salaires : AVS/AI/APG et AC         |             | 540,000.00 |             | 552,500.00 |              | 522,164.30 |
| 020.436.11 | Retenues sur salaires : caisse retraite          |             | 464,000.00 |             | 474,000.00 |              | 466,215.60 |
| 020.436.12 | Retenues sur salaires : APG maladie              |             | 77,000.00  |             | 78,250.00  |              | 115,639.60 |
| 020.436.13 | Retenues sur salaires : ass. accidents           |             | 106,300.00 |             | 111,500.00 |              | 92,392.55  |
| 020.436.20 | Indemnités des assurances du personnel           |             |            |             |            |              | 10,473.05  |

| Compte     | Désignation                                     | Budget 2018         |                   | Budget 2017       |                   | Comptes 2016      |                   |
|------------|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|            |   | Charges             | Revenus           | Charges           | Revenus           | Charges           | Revenus           |
| 020.436.30 | Participation de tiers aux charges soc.         |                     | 32,000.00         |                   | 17,000.00         |                   | 38,985.70         |
| 020.439    | Emoluments administratifs naturalisation        |                     | 20,000.00         |                   | 10,000.00         |                   | 10,110.00         |
| 020.460    | Subvention cours français pour migrants         |                     | 24,000.00         |                   | 23,000.00         |                   | 24,300.00         |
| 020.460.10 | Redistribution de la taxe CO2                   |                     | 6,500.00          |                   | 5,500.00          |                   | 5,701.35          |
| 020.490    | Imputation interne charges sociales eaux        |                     | 27,850.00         |                   | 29,464.00         |                   |                   |
| 020.490.01 | Imputation interne charges sociales STEP        |                     | 91,500.00         |                   | 90,235.00         |                   | 95,559.00         |
| 020.490.20 | Imputation interne frais administratifs         |                     | 28,800.00         |                   | 28,800.00         |                   |                   |
| 020.490.30 | Imputation interne charges sociales déchetterie |                     | 44,450.00         |                   | 43,520.00         |                   | 39,891.10         |
| <b>030</b> | <b>Informatique et télécommunications</b>       | <b>404,000.00</b>   |                   | <b>337,500.00</b> |                   | <b>212,715.85</b> |                   |
| 030.300    | Honoraires de la commission informatique        | 500.00              |                   | 500.00            |                   |                   |                   |
| 030.311    | Achats d'équipements informatiques              | 45,000.00           |                   | 80,500.00         |                   | 12,182.10         |                   |
| 030.311.10 | Achats et mises à jour des logiciels            | 111,000.00          |                   | 55,000.00         |                   | 8,143.50          |                   |
| 030.311.15 | Renouvellement sécurité (Firewall etc.)         | 35,000.00           |                   | 15,000.00         |                   | 17,114.25         |                   |
| 030.311.30 | Achats de fournitures pour imprimantes          | 15,000.00           |                   | 20,000.00         |                   | 6,519.15          |                   |
| 030.311.40 | Achats de matériel divers                       | 6,000.00            |                   | 10,000.00         |                   | 192.55            |                   |
| 030.315    | Abonnement de maintenance des logiciels         | 83,500.00           |                   | 70,000.00         |                   | 69,460.55         |                   |
| 030.315.01 | Frais de maintenance non contractuelle          | 20,000.00           |                   | 20,000.00         |                   | 44,669.25         |                   |
| 030.315.10 | Abonnement de maintenance du matériel           | 20,000.00           |                   | 30,000.00         |                   | 27,155.45         |                   |
| 030.315.20 | Entretien, réparations et remplacement          | 10,000.00           |                   | 5,000.00          |                   | 601.10            |                   |
| 030.318    | Taxes du SITEL pour location de lignes          | 3,000.00            |                   | 1,500.00          |                   | 864.00            |                   |
| 030.318.10 | Internet : accès et website                     | 30,000.00           |                   | 25,000.00         |                   | 16,527.95         |                   |
| 030.318.20 | Mise en réseau des sites                        | 25,000.00           |                   | 5,000.00          |                   | 9,286.00          |                   |
| <b>1</b>   | <b>Ordre public</b>                             | <b>1,160,900.80</b> | <b>306,700.00</b> | <b>915,133.15</b> | <b>119,500.00</b> | <b>813,316.13</b> | <b>197,524.40</b> |
| <b>100</b> | <b>Cadastre</b>                                 | <b>10,000.00</b>    |                   | <b>10,000.00</b>  |                   | <b>7,645.30</b>   |                   |
| 100.318    | Mise à jour du cadastre communal                | 2,000.00            |                   | 2,000.00          |                   |                   |                   |
| 100.318.10 | Honoraires pour mutations cadastrales           | 8,000.00            |                   | 8,000.00          |                   | 7,645.30          |                   |
| <b>110</b> | <b>Police</b>                                   | <b>503,743.95</b>   |                   | <b>495,611.65</b> |                   | <b>447,911.63</b> |                   |
| 110.300    | Honoraires des délégués à l'Acopol              | 500.00              |                   | 500.00            |                   | 194.75            |                   |
| 110.352    | Participation police intercommunale (DL)        | 503,243.95          |                   | 495,111.65        |                   | 447,716.88        |                   |
| <b>140</b> | <b>Police du feu</b>                            | <b>553,678.00</b>   | <b>214,000.00</b> | <b>312,475.00</b> | <b>29,000.00</b>  | <b>268,399.40</b> | <b>59,787.05</b>  |
| 140.300    | Honoraires de la commission du feu              | 500.00              |                   | 500.00            |                   | 176.40            |                   |
| 140.301    | Solde des sapeurs-pompiers                      | 93,950.00           |                   | 91,650.00         |                   | 109,922.00        |                   |
| 140.301.01 | Service de piquet                               | 37,500.00           |                   | 32,175.00         |                   | 30,855.00         |                   |

| Compte     | Désignation                                      | Budget 2018      |                  | Budget 2017      |                  | Comptes 2016     |                   |
|------------|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|            |  | Charges          | Revenus          | Charges          | Revenus          | Charges          | Revenus           |
| 140.301.02 | Salaires soumis AVS service du feu (140.301)     | 33,800.00        |                  | 33,250.00        |                  |                  |                   |
| 140.307    | Cotisations à la caisse de secours               | 650.00           |                  | 600.00           |                  | 511.00           |                   |
| 140.309    | Frais de cours et d'instruction                  | 37,200.00        |                  | 35,400.00        |                  | 22,377.50        |                   |
| 140.310    | Concessions radiotéléphoniques, journaux         | 12,550.00        |                  | 12,550.00        |                  | 10,838.75        |                   |
| 140.311    | Achat de matériel                                | 38,800.00        |                  | 40,950.00        |                  | 49,252.90        |                   |
| 140.312.10 | Carburant pour véhicules de service              | 5,000.00         |                  | 5,500.00         |                  | 3,481.45         |                   |
| 140.315    | Frais d'entretien véhicules et matériel          | 39,000.00        |                  | 38,450.00        |                  | 20,058.50        |                   |
| 140.315.10 | Entretien et locations machines bureau           | 350.00           |                  | 350.00           |                  | 331.55           |                   |
| 140.317    | Inspections spéciales                            | 5,000.00         |                  | 5,000.00         |                  | 3,471.50         |                   |
| 140.318    | Frais d'interventions et conventions             | 4,000.00         |                  | 4,000.00         |                  | 670.00           |                   |
| 140.318.10 | Honoraires pour examens médicaux                 | 5,000.00         |                  | 3,600.00         |                  | 3,180.00         |                   |
| 140.318.30 | Assurances des véhicules                         | 8,500.00         |                  | 8,500.00         |                  | 8,051.50         |                   |
| 140.352    | Participation aux Centres de renfort (DL)        | 5,200.00         |                  |                  |                  | 5,221.35         |                   |
| 140.390.80 | Imputation interne local du feu                  | 226,678.00       |                  |                  |                  |                  |                   |
| 140.430    | Taxe d'exemption du service du feu               |                  | 183,500.00       |                  |                  |                  |                   |
| 140.435    | Ventes de matériel et machines                   |                  | 1,500.00         |                  | 1,500.00         |                  | 172.00            |
| 140.436    | Participation de tiers pour intervention         |                  | 21,000.00        |                  | 19,000.00        |                  | 35,378.05         |
| 140.461    | Subvention ECAB achats de matériel et divers     |                  | 8,000.00         |                  | 8,500.00         |                  | 24,237.00         |
| <b>150</b> | <b>Militaire</b>                                 | <b>2,000.00</b>  |                  | <b>2,000.00</b>  |                  | <b>1,185.75</b>  |                   |
| 150.352    | Participation aux tirs obligatoires (DL)         | 2,000.00         |                  | 2,000.00         |                  | 1,185.75         |                   |
| <b>160</b> | <b>Protection civile</b>                         | <b>64,478.85</b> | <b>81,900.00</b> | <b>65,046.50</b> | <b>77,700.00</b> | <b>62,580.80</b> | <b>126,885.70</b> |
| 160.312    | Chauffage (et éclairage) des locaux (160.312.05) | 9,000.00         |                  | 15,000.00        |                  | 15,033.35        |                   |
| 160.312.05 | Eclairage des locaux                             | 6,000.00         |                  |                  |                  |                  |                   |
| 160.312.10 | Consommation d'eau potable                       | 1,600.00         |                  | 1,600.00         |                  | 2,166.85         |                   |
| 160.313    | Frais de nettoyage des locaux                    | 5,000.00         |                  | 7,000.00         |                  | 396.85           |                   |
| 160.314    | Entretien et réparations des locaux              | 16,000.00        |                  | 11,800.00        |                  | 19,744.00        |                   |
| 160.318    | Taxes téléphoniques                              | 2,000.00         |                  | 5,000.00         |                  | 2,184.10         |                   |
| 160.319    | Taxes d'épuration des eaux                       | 1,800.00         |                  | 1,800.00         |                  | 2,283.10         |                   |
| 160.351    | Participation aux coûts de la PCi XXI (DL)       | 23,078.85        |                  | 22,846.50        |                  | 20,772.55        |                   |
| 160.427    | Location des locaux de la PC                     |                  | 60,000.00        |                  | 60,000.00        |                  | 90,502.10         |
| 160.436    | Remboursement dégâts locaux PC                   |                  |                  |                  |                  |                  | 183.60            |
| 160.451    | Participation utilisation constructions (DL)     |                  | 5,900.00         |                  | 5,900.00         |                  | 5,900.00          |
| 160.480    | Prélèvement au fonds de réserve PC               |                  | 16,000.00        |                  | 11,800.00        |                  | 30,300.00         |
| <b>173</b> | <b>Protection de la population ORCOC (DL)</b>    | <b>27,000.00</b> | <b>10,800.00</b> | <b>30,000.00</b> | <b>12,800.00</b> | <b>25,593.25</b> | <b>10,851.65</b>  |
| 173.300    | Jetons de présence de l'Etat-Major               | 22,000.00        |                  | 24,000.00        |                  | 21,800.00        |                   |
| 173.309    | Frais de cours et d'instructions                 | 1,000.00         |                  | 2,000.00         |                  | 753.20           |                   |
| 173.311    | Achats de matériel                               | 2,500.00         |                  | 2,500.00         |                  | 1,599.75         |                   |

| Compte     | Désignation  | Budget 2018          |                     | Budget 2017          |                     | Comptes 2016         |                     |
|------------|--|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|            |  | Charges              | Revenus             | Charges              | Revenus             | Charges              | Revenus             |
| 173.318    | Frais de téléphone                                   | 1,500.00             |                     | 1,500.00             |                     | 1,440.30             |                     |
| 173.452    | Particip. entente intercomm. ORCOC                   |                      | 10,800.00           |                      | 12,800.00           |                      | 10,851.65           |
| <b>2</b>   | <b>Enseignement et formation</b>                     | <b>18,788,468.90</b> | <b>3,210,068.70</b> | <b>18,388,149.15</b> | <b>2,991,245.15</b> | <b>16,893,235.12</b> | <b>3,023,783.03</b> |
| <b>200</b> | <b>Ecole enfantine 1H - 2H</b>                       | <b>964,937.05</b>    | <b>13,550.00</b>    | <b>996,689.60</b>    |                     | <b>950,199.40</b>    |                     |
| 200.310    | Matériel scolaire                                    | 27,799.00            |                     | 25,614.00            |                     | 23,983.00            |                     |
| 200.311    | Achats et entretien du mobilier                      | 12,647.00            |                     | 13,868.75            |                     | 1,143.20             |                     |
| 200.318    | Taxes téléphoniques                                  |                      |                     | 720.00               |                     | 652.40               |                     |
| 200.351    | Traitements personnel enfantines                     | 924,491.05           |                     | 956,486.85           |                     | 924,420.80           |                     |
| 200.433    | Ecolage et matériel scolaire facturé                 |                      | 13,550.00           |                      |                     |                      |                     |
| <b>210</b> | <b>Cycle scolaire obligatoire</b>                    | <b>11,262,374.95</b> | <b>157,460.00</b>   | <b>11,007,194.80</b> | <b>76,150.00</b>    | <b>10,147,637.36</b> | <b>239,047.35</b>   |
| 210.301    | Traitements du personnel communal                    | 331,092.75           |                     | 382,372.20           |                     | 410,554.55           |                     |
| 210.302.10 | Traitements du personnel enseignant                  | 38,090.00            |                     | 32,630.00            |                     | 34,163.45            |                     |
| 210.302.50 | Traitements surveillants des devoirs (210.366.51)    | 80,000.00            |                     | 74,000.00            |                     |                      |                     |
| 210.302.55 | Traitements resp. devoirs surveillés (290.301.40)    | 17,400.00            |                     |                      |                     |                      |                     |
| 210.302.60 | Traitements maîtres de sport facultatif (210.318.10) | 10,000.00            |                     | 32,200.00            |                     |                      |                     |
| 210.310    | Matériel scolaire                                    | 110,860.00           |                     | 112,133.00           |                     | 72,039.80            |                     |
| 210.310.20 | Interprétariat pour les migrants                     | 11,000.00            |                     | 11,000.00            |                     | 14,236.95            |                     |
| 210.311    | Achat et entretien du mobilier                       | 27,116.15            |                     | 41,834.80            |                     | 93,196.05            |                     |
| 210.311.05 | Renouvellement du parc informatique                  | 55,000.00            |                     | 46,165.00            |                     | 7,630.10             |                     |
| 210.312    | Carburant pour bus scolaires                         | 4,600.00             |                     | 4,600.00             |                     | 4,324.50             |                     |
| 210.315    | Entretien et loc. machines et informatique           | 105,226.00           |                     | 106,112.50           |                     | 13,035.95            |                     |
| 210.316    | Frais de piscine, patinoire et transports            | 84,115.00            |                     | 69,115.00            |                     | 42,952.50            |                     |
| 210.316.05 | Transports scolaires (remplace fact. Etat)           | 62,000.00            |                     |                      |                     |                      |                     |
| 210.316.10 | Entretien des bus scolaires                          | 7,500.00             |                     | 7,500.00             |                     | 1,976.05             |                     |
| 210.318    | Cours de prévention                                  | 6,815.00             |                     | 6,690.00             |                     | 8,950.00             |                     |
| 210.318.10 | Sport scolaire facultatif par des tiers              | 15,000.00            |                     |                      |                     | 23,712.75            |                     |
| 210.318.20 | Taxes téléphoniques                                  | 7,300.00             |                     | 6,500.00             |                     | 10,564.40            |                     |
| 210.318.30 | Assurances des véhicules                             | 3,000.00             |                     | 2,500.00             |                     | 3,000.90             |                     |
| 210.351    | Traitements enseignants primaires (DL)               | 3,575,451.80         |                     | 3,513,695.00         |                     | 3,422,916.25         |                     |
| 210.351.10 | Prestations Etat transports scolaires (DL)           | 152,912.10           |                     | 215,260.20           |                     | 207,096.40           |                     |
| 210.352.10 | Contribution écoles cycle d'orientation (DL)         | 5,675,188.00         |                     | 5,488,878.00         |                     | 4,887,014.00         |                     |
| 210.352.20 | Ecolage pour élèves Ville de Fribourg (DL)           | 3,000.00             |                     |                      |                     | 8,650.00             |                     |
| 210.352.40 | Contribution ELP Fribourg (DL)                       | 195,000.00           |                     | 191,652.10           |                     | 178,429.95           |                     |
| 210.352.70 | Contribution classes de développement (DL)           | 19,500.00            |                     | 16,500.00            |                     | 15,816.10            |                     |
| 210.352.80 | Service de psychologie SIPLP (DL)                    | 494,263.15           |                     | 474,407.00           |                     | 420,928.76           |                     |

| Compte     | Désignation                                     | Budget 2018         |                     | Budget 2017         |                     | Comptes 2016        |                     |
|------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|            |   | Charges             | Revenus             | Charges             | Revenus             | Charges             | Revenus             |
| 210.366    | Subsides pour camps de ski et d'été             | 71,520.00           |                     | 76,180.00           |                     | 90,300.00           |                     |
| 210.366.30 | Subsides pour promenades scolaires              | 27,105.00           |                     | 27,625.00           |                     | 20,741.00           |                     |
| 210.366.40 | Subsides pour activités ACM et ACT              | 29,970.00           |                     | 31,145.00           |                     | 30,515.00           |                     |
| 210.366.50 | Activités culturelles scolaires                 | 24,500.00           |                     | 36,500.00           |                     | 43,596.75           |                     |
| 210.366.51 | Service de surveillance devoirs                 |                     |                     |                     |                     | 81,295.20           |                     |
| 210.366.55 | Subvention surveillance devoirs                 | 17,850.00           |                     |                     |                     |                     |                     |
| 210.433    | Ecolage et matériel scolaire facturé            |                     | 50,310.00           |                     |                     |                     |                     |
| 210.436.20 | Indemnités assurances du personnel              |                     |                     |                     |                     |                     | 153,286.90          |
| 210.452    | Participation aux activités culturelles         |                     | 2,000.00            |                     | 1,000.00            |                     | 2,050.00            |
| 210.452.20 | Participation aux devoirs surveillés            |                     | 60,000.00           |                     | 40,000.00           |                     | 39,691.00           |
| 210.452.30 | Participation cours facultatifs allemand        |                     | 6,150.00            |                     | 5,150.00            |                     | 5,490.00            |
| 210.452.40 | Mise à disposition bus classes développement    |                     | 9,000.00            |                     |                     |                     | 9,155.00            |
| 210.461    | Subvention sport scolaire facultatif            |                     | 11,000.00           |                     | 30,000.00           |                     | 10,538.50           |
| 210.461.01 | Subvention fédérale des camps                   |                     | 19,000.00           |                     |                     |                     | 18,835.95           |
| <b>220</b> | <b>Service de psychologie et logopédie (DL)</b> | <b>2,641,490.00</b> | <b>2,641,490.00</b> | <b>2,604,830.00</b> | <b>2,604,830.00</b> | <b>2,529,527.71</b> | <b>2,529,527.71</b> |
| 220.300    | Honoraires du comité de gestion                 | 2,000.00            |                     | 2,000.00            |                     | 1,568.00            |                     |
| 220.302    | Traitements des psychologues                    | 662,589.00          |                     | 627,498.00          |                     | 664,732.10          |                     |
| 220.302.10 | Traitements des logopédistes                    | 913,934.00          |                     | 939,488.00          |                     | 876,306.35          |                     |
| 220.302.20 | Traitements des psychomotriciennes              | 234,966.00          |                     | 221,126.00          |                     | 245,633.25          |                     |
| 220.303    | Charges sociales du personnel                   | 412,381.00          |                     | 408,255.00          |                     | 380,409.75          |                     |
| 220.309    | Frais de déplacements des spécialistes          | 19,500.00           |                     | 15,000.00           |                     | 13,961.65           |                     |
| 220.309.10 | Frais de formation permanente, perfectionnement | 17,200.00           |                     | 17,200.00           |                     | 15,831.90           |                     |
| 220.309.20 | Frais de formation                              | 6,000.00            |                     | 6,000.00            |                     | 5,924.00            |                     |
| 220.309.30 | Frais de supervision d'équipe                   | 6,000.00            |                     | 6,000.00            |                     | 4,440.00            |                     |
| 220.310    | Matériel pour les spécialistes                  | 19,000.00           |                     | 19,000.00           |                     | 16,755.66           |                     |
| 220.310.10 | Matériel informatique des spécialistes          | 15,000.00           |                     | 15,000.00           |                     | 16,594.65           |                     |
| 220.310.11 | Matériel tests K-ABC pour psychologues          | 22,000.00           |                     | 15,000.00           |                     | 8,328.00            |                     |
| 220.310.12 | Matériel tests dyscalculie logopédistes         | 2,000.00            |                     | 600.00              |                     | 6,975.85            |                     |
| 220.310.20 | Frais de bureau - forfait annuel                | 4,500.00            |                     | 1,500.00            |                     | 6,000.00            |                     |
| 220.311    | Achat de mobilier                               | 3,500.00            |                     | 3,500.00            |                     |                     |                     |
| 220.311.10 | Location machines de bureau                     | 3,000.00            |                     | 2,000.00            |                     |                     |                     |
| 220.315    | Entretien du matériel et ordinateurs            | 17,000.00           |                     | 17,000.00           |                     | 16,159.50           |                     |
| 220.316    | Location des salles de psychomotricité          | 10,000.00           |                     | 10,000.00           |                     | 12,735.00           |                     |
| 220.316.10 | Location des bureaux                            | 18,000.00           |                     | 18,000.00           |                     |                     |                     |
| 220.318    | Prestations du personnel allemand               | 118,000.00          |                     | 118,000.00          |                     | 115,369.20          |                     |
| 220.318.05 | Service du personnel de l'Etat (SPO)            | 8,000.00            |                     | 8,000.00            |                     | 5,618.70            |                     |
| 220.318.10 | Prestations des responsables                    | 95,420.00           |                     | 103,163.00          |                     | 82,721.55           |                     |
| 220.318.20 | Frais pour la psychomotricité                   | 1,000.00            |                     | 1,000.00            |                     |                     |                     |
| 220.318.21 | Examens médicaux pour la logopédie              | 8,000.00            |                     | 8,000.00            |                     | 5,630.55            |                     |
| 220.318.30 | Taxes téléphoniques                             | 5,500.00            |                     | 5,500.00            |                     | 3,740.60            |                     |
| 220.319    | Frais généraux divers                           | 5,000.00            |                     | 5,000.00            |                     | 17,091.45           |                     |



| Compte                | Désignation  | Budget 2018         |                   | Budget 2017         |                   | Comptes 2016        |                   |
|-----------------------|--|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
|                       |  | Charges             | Revenus           | Charges             | Revenus           | Charges             | Revenus           |
| 220.390.10<br>220.436 | Imputation interne des intérêts<br>Indemnités des assurances du personnel            | 12,000.00           |                   | 12,000.00           |                   | 7,000.00            | 43,419.45         |
| 220.436.12            | Part du personnel à l'APG maladie  |                     | 31,000.00         |                     | 30,000.00         |                     | 15,346.20         |
| 220.451               | Participation du canton  |                     | 902,795.00        |                     | 893,015.00        |                     | 830,899.10        |
| 220.451.10            | Particip. du canton mesures renf. SESAM  |                     | 310,000.00        |                     | 310,000.00        |                     | 352,970.00        |
| 220.452.01            | Participation d'institutions logopédie   |                     |                   |                     |                   |                     | 69,718.00         |
| 220.452.10            | Participation des communes membres   |                     | 1,397,695.00      |                     | 1,371,815.00      |                     | 1,217,174.96      |
| <b>221</b>            | <b>Ecoles spécialisées</b>   | <b>1,758,632.70</b> |                   | <b>1,703,251.40</b> |                   | <b>1,602,841.80</b> |                   |
| 221.351               | Aide aux institutions spécialisées (DL)  | 1,677,368.25        |                   | 1,620,714.80        |                   | 1,535,413.75        |                   |
| 221.351.01            | Mesures pédago-thérapeutiques privées (DL)   | 81,264.45           |                   | 82,536.60           |                   | 67,428.05           |                   |
| <b>230</b>            | <b>Formation professionnelle</b>   | <b>162,290.00</b>   |                   | <b>152,030.00</b>   |                   | <b>152,193.85</b>   |                   |
| 230.351               | Contribution à l'école professionnelle (DL)  | 155,790.00          |                   | 145,530.00          |                   | 146,066.45          |                   |
| 230.351.10            | Contribution centre d'information (DL)   | 6,500.00            |                   | 6,500.00            |                   | 6,127.40            |                   |
| <b>290</b>            | <b>Administration scolaire</b>   | <b>1,998,744.20</b> | <b>397,568.70</b> | <b>1,924,153.35</b> | <b>310,265.15</b> | <b>1,510,835.00</b> | <b>255,207.97</b> |
| 290.300               | Honoraires de la commission scolaire + ELP   |                     |                   |                     |                   | 198.70              |                   |
| 290.300.05            | Honoraires délégués association des CO   | 600.00              |                   | 500.00              |                   | 802.00              |                   |
| 290.301.10            | Traitements personnel admin. et chauffeurs   | 570,552.25          |                   | 567,205.05          |                   | 313,125.00          |                   |
| 290.301.20            | Traitements animateurs migrants  |                     |                   |                     |                   | 73,069.45           |                   |
| 290.301.40            | Traitements resp. devoirs surveillés (210.302.55)                                    |                     |                   | 15,967.80           |                   | 15,506.10           |                   |
| 290.310               | Frais de publications, annonces et divers  | 1,000.00            |                   | 1,000.00            |                   | 591.75              |                   |
| 290.390.10<br>290.427 | Imputation interne des salaires<br>Produit locations de salles (voir sous-chapitres) | 14,597.50           |                   | 17,839.70           |                   |                     | 3,400.00          |
| 290.452               | Participation salaires des chauffeurs  |                     | 98,750.00         |                     | 98,750.00         |                     | 95,144.10         |
| 290.461.10            | Subvention cantonale location pavillons  |                     | 8,500.00          |                     | 8,500.00          |                     | 8,467.20          |
| <b>2901</b>           | <b>Ecole de Cormanon</b>   | <b>430,550.00</b>   | <b>32,851.90</b>  | <b>354,013.65</b>   |                   | <b>321,058.30</b>   | <b>50.00</b>      |
| 2901.301              | Traitements des concierges   | 165,450.00          |                   | 113,401.10          |                   | 162,144.20          |                   |
| 2901.312              | Chauffage (et éclairage 2901.312.05)   | 65,000.00           |                   | 80,000.00           |                   | 88,108.15           |                   |
| 2901.312.05           | Eclairage  | 25,000.00           |                   |                     |                   |                     |                   |
| 2901.312.10           | Consommation d'eau potable   | 2,600.00            |                   | 2,500.00            |                   | 3,835.55            |                   |
| 2901.313              | Frais de nettoyage   | 45,000.00           |                   | 20,000.00           |                   | 13,788.95           |                   |
| 2901.314              | Entretien et rénovation  | 103,000.00          |                   | 101,000.00          |                   | 33,684.30           |                   |
| 2901.318              | Assurance incendie, ECAB   | 10,000.00           |                   | 10,500.00           |                   | 9,574.10            |                   |
| 2901.319              | Taxes d'épuration des eaux   | 6,700.00            |                   | 6,650.00            |                   | 9,923.05            |                   |
| 2901.390.15           | Imputation interne salaires conciergerie   |                     |                   | 12,162.55           |                   |                     |                   |

| Compte      | Désignation                                  | Budget 2018       |                   | Budget 2017       |                   | Comptes 2016      |                   |
|-------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|             |  | Charges           | Revenus           | Charges           | Revenus           | Charges           | Revenus           |
| 2901.390.60 | Imputation interne déchets bâtiment communal | 7,800.00          |                   | 7,800.00          |                   |                   |                   |
| 2901.427    | Produit locations des salles                 |                   | 4,000.00          |                   |                   |                   | 50.00             |
| 2901.427.50 | Produit locations halles de gymnastique      |                   | 2,000.00          |                   |                   |                   |                   |
| 2901.490.15 | Imputation interne salaires conciergerie     |                   | 26,851.90         |                   |                   |                   |                   |
| <b>2902</b> | <b>Ecole des Rochettes</b>                   | <b>298,849.45</b> | <b>17,300.00</b>  | <b>341,292.95</b> | <b>30,200.00</b>  | <b>366,184.10</b> | <b>27,831.27</b>  |
| 2902.301    | Traitements des concierges                   | 96,628.00         |                   | 96,628.00         |                   | 129,185.60        |                   |
| 2902.312    | Chauffage (et éclairage 2902.312.05)         | 43,000.00         |                   | 76,000.00         |                   | 61,088.05         |                   |
| 2902.312.05 | Eclairage                                    | 30,000.00         |                   |                   |                   |                   |                   |
| 2902.312.10 | Consommation d'eau potable                   | 2,500.00          |                   | 2,500.00          |                   | 3,549.60          |                   |
| 2902.313    | Frais de nettoyage                           | 21,000.00         |                   | 28,000.00         |                   | 18,192.70         |                   |
| 2902.314    | Entretien et rénovation                      | 74,500.00         |                   | 112,000.00        |                   | 139,136.80        |                   |
| 2902.315    | Equip. halle gym et matériel de sport        | 5,000.00          |                   |                   |                   |                   |                   |
| 2902.318    | Assurance incendie, ECAB                     | 6,000.00          |                   | 6,000.00          |                   | 5,992.80          |                   |
| 2902.319    | Taxes d'épuration des eaux                   | 6,200.00          |                   | 6,200.00          |                   | 9,038.55          |                   |
| 2902.390.15 | Imputation interne salaires conciergerie     | 6,221.45          |                   | 6,164.95          |                   |                   |                   |
| 2902.390.60 | Imputation interne déchets bâtiment communal | 7,800.00          |                   | 7,800.00          |                   |                   |                   |
| 2902.427    | Loyer de l'appartement du concierge          |                   | 10,200.00         |                   | 10,200.00         |                   | 10,200.00         |
| 2902.427.10 | Location garages des Platanes                |                   |                   |                   |                   |                   | 2,650.00          |
| 2902.427.50 | Produit locations halles de gymnastique      |                   | 100.00            |                   | 20,000.00         |                   |                   |
| 2902.435    | Rétribution énergie photovoltaïque           |                   | 7,000.00          |                   |                   |                   | 11,574.82         |
| 2902.436    | Indemnités des assurances des bâtiments      |                   |                   |                   |                   |                   | 3,406.45          |
| <b>2903</b> | <b>Ecole de Villars-Vert</b>                 | <b>598,914.00</b> | <b>220,125.00</b> | <b>528,454.60</b> | <b>157,725.30</b> | <b>420,299.60</b> | <b>120,315.40</b> |
| 2903.301    | Traitements des concierges                   | 249,014.00        |                   | 251,004.60        |                   | 192,318.80        |                   |
| 2903.312    | Chauffage (et éclairage 2903.312.05)         | 115,000.00        |                   | 100,000.00        |                   | 98,333.40         |                   |
| 2903.312.05 | Eclairage                                    | 40,000.00         |                   |                   |                   |                   |                   |
| 2903.312.10 | Consommation d'eau potable                   | 5,300.00          |                   | 2,800.00          |                   | 4,240.85          |                   |
| 2903.313    | Frais de nettoyage                           | 12,000.00         |                   | 10,000.00         |                   | 3,062.30          |                   |
| 2903.314    | Entretien et rénovation                      | 129,700.00        |                   | 134,500.00        |                   | 102,955.75        |                   |
| 2903.315    | Equip. halle gym et matériel de sport        | 7,000.00          |                   |                   |                   |                   |                   |
| 2903.318    | Assurance incendie, ECAB                     | 12,650.00         |                   | 8,000.00          |                   | 8,085.00          |                   |
| 2903.319    | Taxes d'épuration des eaux                   | 12,750.00         |                   | 6,650.00          |                   | 11,303.50         |                   |
| 2903.390.60 | Imputation interne déchets bâtiment communal | 15,500.00         |                   | 15,500.00         |                   |                   |                   |
| 2903.427    | Loyer appartement du concierge et salles     |                   | 12,000.00         |                   |                   |                   | 12,000.00         |
| 2903.427.10 | Location local chauffage FriCAD              |                   | 7,200.00          |                   | 7,200.00          |                   | 7,200.00          |
| 2903.427.50 | Produit locations halles de gymnastique      |                   | 1,000.00          |                   | 20,000.00         |                   |                   |
| 2903.436    | Indemnités des assurances des bâtiments      |                   |                   |                   |                   |                   | 3,552.45          |

| Compte      | Désignation                                   | Budget 2018         |                   | Budget 2017         |                   | Comptes 2016        |                   |
|-------------|---|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
|             |   | Charges             | Revenus           | Charges             | Revenus           | Charges             | Revenus           |
| 2903.436.10 | Refacturation du personnel                    |                     | 86,500.00         |                     | 86,630.00         |                     | 86,268.00         |
| 2903.436.20 | Participation du CSVV frais du bâtiment       |                     | 72,350.00         |                     |                   |                     |                   |
| 2903.452    | Participation Paroisse chauffage et ECAB      |                     | 11,200.00         |                     | 11,200.00         |                     | 11,294.95         |
| 2903.490.15 | Imputation interne salaires conciergerie      |                     | 29,875.00         |                     | 32,695.30         |                     |                   |
| <b>2904</b> | <b>Cellules des Platanes</b>                  | <b>83,681.00</b>    | <b>20,041.80</b>  | <b>97,879.60</b>    | <b>15,089.85</b>  |                     |                   |
| 2904.301    | Traitements des concierges                    | 33,181.00           |                   | 32,879.60           |                   |                     |                   |
| 2904.312    | Frais généraux PPE et électricité             | 40,000.00           |                   | 40,000.00           |                   |                     |                   |
| 2904.314    | Entretien                                     | 10,500.00           |                   | 25,000.00           |                   |                     |                   |
| 2904.427    | Produit des locations                         |                     | 2,760.00          |                     | 2,760.00          |                     |                   |
| 2904.490.15 | Imputation interne salaires conciergerie      |                     | 17,281.80         |                     | 12,329.85         |                     |                   |
| <b>3</b>    | <b>Culture, sports et loisirs</b>             | <b>3,686,017.80</b> | <b>701,324.20</b> | <b>3,393,154.25</b> | <b>602,193.30</b> | <b>3,067,680.38</b> | <b>339,877.05</b> |
| <b>300</b>  | <b>Culture</b>                                | <b>1,474,454.00</b> | <b>26,000.00</b>  | <b>1,445,311.20</b> | <b>13,500.00</b>  | <b>1,380,942.98</b> | <b>23,698.00</b>  |
| 300.300     | Honoraires comm. affaires culturelles         | 1,350.00            |                   | 1,350.00            |                   | 1,117.20            |                   |
| 300.301     | Traitements personnel bibliothèque            | 242,018.00          |                   | 248,600.20          |                   | 234,421.50          |                   |
| 300.310     | Achats de livres des bibliothèques            | 38,000.00           |                   | 40,300.00           |                   | 38,004.80           |                   |
| 300.310.10  | Animation des bibliothèques                   | 4,600.00            |                   | 4,600.00            |                   | 4,602.60            |                   |
| 300.311     | Achats de matériel des bibliothèques          | 5,500.00            |                   | 5,500.00            |                   | 2,993.40            |                   |
| 300.315     | Entretien du matériel des bibliothèques       | 24,500.00           |                   | 23,500.00           |                   | 23,297.50           |                   |
| 300.315.10  | Entretien et locations machines de bureau     | 1,500.00            |                   | 1,500.00            |                   | 1,408.15            |                   |
| 300.318.10  | Etude pour agrandissement bibliothèque        | 20,000.00           |                   | 20,000.00           |                   |                     |                   |
| 300.351     | Participation au conservatoire musique (DL)   | 340,000.00          |                   | 315,200.00          |                   | 336,634.70          |                   |
| 300.352     | Participation promotion culture Agglo (DL)    | 339,826.00          |                   | 327,146.00          |                   | 330,789.63          |                   |
| 300.362.10  | Participation à Coriolis Infrastructure (DL)  | 394,160.00          |                   | 394,615.00          |                   | 345,904.50          |                   |
| 300.365     | Subsides pour activités culturelles (300.435) | 63,000.00           |                   | 63,000.00           |                   | 61,769.00           |                   |
| 300.434     | Taxes d'utilisation de la bibliothèque        |                     | 7,000.00          |                     | 5,500.00          |                     | 6,341.00          |
| 300.435     | Ventes de billets de spectacles               |                     | 6,000.00          |                     | 3,000.00          |                     | 4,357.00          |
| 300.436.10  | Refacturation du personnel                    |                     | 8,000.00          |                     |                   |                     | 8,000.00          |
| 300.461     | Don de la LORO pour bibliothèque              |                     | 5,000.00          |                     | 5,000.00          |                     | 5,000.00          |
| <b>330</b>  | <b>Parcs publics</b>                          | <b>885,486.55</b>   | <b>118,746.20</b> | <b>829,369.55</b>   | <b>78,028.95</b>  | <b>677,743.95</b>   | <b>50,134.10</b>  |
| 330.301     | Traitements des jardiniers                    | 483,681.00          |                   | 398,485.40          |                   | 422,566.05          |                   |
| 330.311     | Achats de matériel et uniformes               | 14,000.00           |                   | 14,000.00           |                   | 6,646.10            |                   |
| 330.311.10  | Achats de véhicules et machines               | 88,000.00           |                   | 66,000.00           |                   | 109,399.75          |                   |
| 330.312     | Electricité du dépôt des jardiniers           | 200.00              |                   | 200.00              |                   | 46.20               |                   |
| 330.312.10  | Carburant pour véhicules de service           | 15,000.00           |                   | 20,000.00           |                   | 11,438.60           |                   |
| 330.312.20  | Consommation d'eau des jets d'eau             | 1,500.00            |                   | 1,000.00            |                   | 1,592.90            |                   |
| 330.314     | Entretien des jardins publics et chemins      | 68,900.00           |                   | 96,900.00           |                   | 86,171.65           |                   |

| Compte     | Désignation  | Budget 2018       |                  | Budget 2017       |                  | Comptes 2016      |                  |
|------------|--|-------------------|------------------|-------------------|------------------|-------------------|------------------|
|            |  | Charges           | Revenus          | Charges           | Revenus          | Charges           | Revenus          |
| 330.314.10 | Entretien des locaux de service                      | 3,000.00          |                  | 3,000.00          |                  | 213.75            |                  |
| 330.314.20 | Assainissement étang du Platy                        | 5,000.00          |                  | 5,000.00          |                  |                   |                  |
| 330.315    | Entretien des véhicules et du matériel               | 30,000.00         |                  | 30,000.00         |                  | 24,518.95         |                  |
| 330.318    | Assurances des véhicules et divers                   | 7,800.00          |                  | 7,800.00          |                  | 7,658.00          |                  |
| 330.319    | Impôts sur les véhicules de service                  | 9,100.00          |                  | 7,500.00          |                  | 7,492.00          |                  |
| 330.390.10 | Imputation interne des salaires                      | 159,305.55        |                  | 158,484.15        |                  |                   |                  |
| 330.390.70 | Imputation interne des déchets verts                 |                   |                  | 21,000.00         |                  |                   |                  |
| 330.434    | Location véhicules et machines à tiers               |                   | 2,000.00         |                   | 2,000.00         |                   |                  |
| 330.435    | Prestations de services à des tiers                  |                   | 12,000.00        |                   | 12,000.00        |                   | 29,766.45        |
| 330.436    | Indemnités des assurances du personnel               |                   | 40,000.00        |                   |                  |                   | 20,367.65        |
| 330.490    | Imputation interne des salaires                      |                   | 64,746.20        |                   | 64,028.95        |                   |                  |
| <b>340</b> | <b>Sports</b>  | <b>157,220.00</b> | <b>30,000.00</b> | <b>135,400.00</b> | <b>71,650.00</b> | <b>142,572.65</b> | <b>19,760.00</b> |
| 340.300    | Honoraires de la commission des sports               | 500.00            |                  | 500.00            |                  | 980.00            |                  |
| 340.310    | Promotion du sport                                   |                   |                  |                   |                  | 24,625.00         |                  |
| 340.312    | Eclairage terrain foot no 2                          | 6,500.00          |                  | 6,500.00          |                  | 4,573.35          |                  |
| 340.312.10 | Eclairage terrain foot no 1 + synthétique            | 6,500.00          |                  | 6,500.00          |                  | 3,374.80          |                  |
| 340.314    | Entretien des terrains de sports                     | 56,000.00         |                  | 61,000.00         |                  | 66,578.90         |                  |
| 340.314.10 | Entretien de la buvette du Platy                     | 1,000.00          |                  | 1,000.00          |                  | 896.40            |                  |
| 340.314.20 | Entretien de la cabane du Platy                      |                   |                  |                   |                  | 3,472.20          |                  |
| 340.318    | Assurance incendie des buvettes                      | 420.00            |                  | 250.00            |                  | 572.00            |                  |
| 340.352    | Rétrocession à Matran loc. tiers terrain synthétique |                   |                  | 16,650.00         |                  |                   |                  |
| 340.352.10 | Participation aux Bains de la Motta                  | 24,000.00         |                  |                   |                  |                   |                  |
| 340.363    | Subsides pour championnats scolaires                 | 8,000.00          |                  | 13,000.00         |                  | 500.00            |                  |
| 340.365    | Participation aux cours Idéesport                    | 20,000.00         |                  | 30,000.00         |                  | 37,000.00         |                  |
| 340.365.10 | Dons aux sociétés sportives                          | 34,300.00         |                  |                   |                  |                   |                  |
| 340.427    | Location de la cabane du Platy                       |                   |                  |                   |                  |                   | 16,200.00        |
| 340.427.20 | Location terrain synthétique                         |                   | 25,000.00        |                   | 66,650.00        |                   | 810.00           |
| 340.436    | Indemnités assurances et tiers                       |                   |                  |                   |                  |                   | 1,100.00         |
| 340.436.10 | Part de Matran entretien terrain synth. (340.427.10) |                   | 5,000.00         |                   | 5,000.00         |                   | 1,650.00         |
| <b>341</b> | <b>Centre sportif</b>                                | <b>399,283.10</b> | <b>29,700.00</b> | <b>295,861.85</b> | <b>29,200.00</b> | <b>291,878.00</b> | <b>29,600.00</b> |
| 341.301    | Traitements des concierges                           | 98,128.00         |                  | 85,857.10         |                  | 98,160.80         |                  |
| 341.312    | Chauffage (et éclairage 341.312.05)                  | 40,000.00         |                  | 60,000.00         |                  | 70,854.65         |                  |
| 341.312.05 | Eclairage  | 30,000.00         |                  |                   |                  |                   |                  |
| 341.312.10 | Consommation d'eau potable                           | 3,000.00          |                  | 3,000.00          |                  | 5,454.45          |                  |
| 341.313    | Frais de nettoyage                                   | 13,000.00         |                  | 10,000.00         |                  | 12,129.50         |                  |
| 341.314    | Entretien et réparations des bâtiments               | 142,500.00        |                  | 78,500.00         |                  | 85,909.60         |                  |
| 341.315    | Equip. halle gym et matériel de sport                | 16,000.00         |                  |                   |                  |                   |                  |
| 341.318    | Assurance incendie                                   | 5,900.00          |                  | 5,900.00          |                  | 5,855.85          |                  |
| 341.318.10 | Taxes téléphoniques                                  | 2,500.00          |                  | 1,000.00          |                  | 989.45            |                  |
| 341.318.20 | Taxes de séjour                                      | 200.00            |                  | 200.00            |                  | 284.70            |                  |

| Compte     | Désignation                                     | Budget 2018       |                  | Budget 2017       |                  | Comptes 2016      |                  |
|------------|---|-------------------|------------------|-------------------|------------------|-------------------|------------------|
|            |   | Charges           | Revenus          | Charges           | Revenus          | Charges           | Revenus          |
| 341.319    | Taxes d'épuration des eaux                      | 8,000.00          |                  | 7,600.00          |                  | 12,239.00         |                  |
| 341.390.15 | Imputation interne salaires conciergerie        | 24,555.10         |                  | 28,304.75         |                  |                   |                  |
| 341.390.60 | Imputation interne déchets bâtiment communal    | 15,500.00         |                  | 15,500.00         |                  |                   |                  |
| 341.427    | Produit location appartement concierge          |                   | 10,200.00        |                   | 10,200.00        |                   | 10,200.00        |
| 341.427.10 | Location des locaux sportifs                    |                   | 19,500.00        |                   | 19,000.00        |                   | 19,400.00        |
| <b>350</b> | <b>Loisirs</b>                                  | <b>25,700.00</b>  | <b>10,000.00</b> | <b>64,500.00</b>  | <b>10,000.00</b> | <b>55,806.00</b>  | <b>9,928.00</b>  |
| 350.365    | Subsides aux sociétés locales                   | 2,200.00          |                  | 38,000.00         |                  | 34,900.00         |                  |
| 350.365.05 | Dons extraordinaires sociétés locales           | 2,000.00          |                  | 5,000.00          |                  |                   |                  |
| 350.365.10 | Subsides aux colonies de vacances               | 20,000.00         |                  | 20,000.00         |                  | 19,856.00         |                  |
| 350.365.20 | Subvention aux passeports de vacances           | 1,500.00          |                  | 1,500.00          |                  | 1,050.00          |                  |
| 350.452    | Part. Paroisse colonies de vacances             |                   | 10,000.00        |                   | 10,000.00        |                   | 9,928.00         |
| <b>351</b> | <b>Centre "La Grange"</b>                       | <b>122,387.00</b> | <b>20,000.00</b> | <b>113,603.15</b> | <b>15,000.00</b> | <b>103,623.75</b> | <b>23,970.00</b> |
| 351.301    | Traitements des concierges                      | 67,687.00         |                  | 55,703.15         |                  | 53,739.30         |                  |
| 351.312    | Chauffage (et éclairage 351.312.05)             | 11,000.00         |                  | 18,000.00         |                  | 17,429.45         |                  |
| 351.312.05 | Eclairage                                       | 7,000.00          |                  |                   |                  |                   |                  |
| 351.312.10 | Consommation d'eau potable                      | 500.00            |                  | 500.00            |                  | 746.65            |                  |
| 351.313    | Frais de nettoyage                              | 6,000.00          |                  | 6,000.00          |                  | 4,064.35          |                  |
| 351.314    | Entretien et réparations de l'immeuble          | 22,200.00         |                  | 25,000.00         |                  | 23,165.40         |                  |
| 351.318    | Assurance incendie                              | 2,800.00          |                  | 2,600.00          |                  | 2,735.45          |                  |
| 351.319    | Taxes d'épuration des eaux                      | 1,200.00          |                  | 1,800.00          |                  | 1,743.15          |                  |
| 351.390.60 | Imputation interne déchets bâtiment communal    | 4,000.00          |                  | 4,000.00          |                  |                   |                  |
| 351.427    | Produit des locations                           |                   | 20,000.00        |                   | 15,000.00        |                   | 23,107.00        |
| 351.436.10 | Rembt dégâts la Grange                          |                   |                  |                   |                  |                   | 863.00           |
| <b>352</b> | <b>Bâtiment du village (ancienne école)</b>     | <b>77,337.00</b>  | <b>10,200.00</b> | <b>73,403.15</b>  | <b>10,200.00</b> | <b>173,856.25</b> | <b>10,250.00</b> |
| 352.301    | Traitement des concierges                       | 36,787.00         |                  | 44,603.15         |                  | 43,757.40         |                  |
| 352.312    | Chauffage (et éclairage 352.312.05)             | 14,000.00         |                  | 16,000.00         |                  | 4,711.50          |                  |
| 352.312.05 | Eclairage                                       | 6,000.00          |                  |                   |                  |                   |                  |
| 352.312.10 | Consommation d'eau potable                      | 800.00            |                  | 800.00            |                  | 1,207.90          |                  |
| 352.313    | Frais de nettoyage                              | 2,500.00          |                  | 2,500.00          |                  | 642.05            |                  |
| 352.314    | Entretien et réparations de l'immeuble          | 12,000.00         |                  | 5,000.00          |                  | 119,509.00        |                  |
| 352.318    | Assurance incendie                              | 1,550.00          |                  | 1,500.00          |                  | 1,537.90          |                  |
| 352.319    | Taxes d'épuration des eaux                      | 1,700.00          |                  | 1,000.00          |                  | 2,490.50          |                  |
| 352.390.60 | Imputation interne déchets bâtiment communal    | 2,000.00          |                  | 2,000.00          |                  |                   |                  |
| 352.427    | Produit de la location                          |                   | 10,200.00        |                   | 10,200.00        |                   | 10,250.00        |
| <b>353</b> | <b>Pavillon des jeunes - centre d'animation</b> | <b>33,150.00</b>  | <b>800.00</b>    | <b>30,078.10</b>  | <b>800.00</b>    | <b>15,688.20</b>  | <b>360.00</b>    |
| 353.312    | Chauffage                                       | 10,000.00         |                  | 10,000.00         |                  | 9,018.55          |                  |
| 353.312.10 | Consommation d'eau potable                      | 300.00            |                  | 400.00            |                  | 323.95            |                  |
| 353.313    | Frais de nettoyage                              |                   |                  | 200.00            |                  | 47.65             |                  |
| 353.314    | Entretien et réparations du bâtiment            | 9,500.00          |                  | 4,500.00          |                  | 5,041.35          |                  |
| 353.318    | Assurance incendie                              | 1,000.00          |                  | 1,500.00          |                  | 915.45            |                  |

| Compte     | Désignation                                       | Budget 2018       |                   | Budget 2017       |                  | Comptes 2016      |                  |
|------------|---|-------------------|-------------------|-------------------|------------------|-------------------|------------------|
|            |   | Charges           | Revenus           | Charges           | Revenus          | Charges           | Revenus          |
| 353.319    | Taxes d'épuration des eaux                        | 400.00            |                   | 400.00            |                  | 341.25            |                  |
| 353.390.15 | Imputation interne salaires conciergerie          | 11,950.00         |                   | 13,078.10         |                  |                   |                  |
| 353.427    | Produit de la location                            |                   | 800.00            |                   | 800.00           |                   | 360.00           |
| <b>354</b> | <b>Bâtiment des services extérieurs et feu</b>    | <b>152,128.45</b> | <b>276,678.00</b> | <b>217,881.90</b> | <b>31,854.35</b> | <b>185,469.70</b> | <b>35,300.00</b> |
| 354.301    | Traitement des concierges                         |                   |                   | 60,917.00         |                  | 52,316.40         |                  |
| 354.312    | Chauffage (et éclairage 354.312.05)               | 30,000.00         |                   | 55,000.00         |                  | 47,031.50         |                  |
| 354.312.05 | Eclairage   | 25,000.00         |                   |                   |                  |                   |                  |
| 354.312.10 | Consommation d'eau potable                        | 2,400.00          |                   | 2,300.00          |                  | 3,785.35          |                  |
| 354.313    | Frais de nettoyage                                | 5,000.00          |                   | 5,000.00          |                  | 4,131.85          |                  |
| 354.314    | Entretien et réparations du bâtiment              | 53,200.00         |                   | 71,000.00         |                  | 60,719.75         |                  |
| 354.318    | Assurance incendie                                | 5,800.00          |                   | 5,000.00          |                  | 5,882.85          |                  |
| 354.318.10 | Taxes téléphoniques                               | 2,800.00          |                   | 2,800.00          |                  | 2,634.75          |                  |
| 354.319    | Taxes d'épuration des eaux                        | 5,900.00          |                   | 5,700.00          |                  | 8,967.25          |                  |
| 354.390.15 | Imputation interne salaires conciergerie          | 18,028.45         |                   | 6,164.90          |                  |                   |                  |
| 354.390.60 | Imputation interne déchets bâtiment communal      | 4,000.00          |                   | 4,000.00          |                  |                   |                  |
| 354.427    | Produit de la location                            |                   | 50,000.00         |                   |                  |                   | 35,300.00        |
| 354.490.15 | Imputation interne salaires conciergerie          |                   |                   |                   | 31,854.35        |                   |                  |
| 354.490.80 | Imputation interne local du feu                   |                   | 226,678.00        |                   |                  |                   |                  |
| <b>355</b> | <b>Espace Nuithonie</b>                           | <b>12,000.00</b>  | <b>12,000.00</b>  |                   |                  | <b>11,916.95</b>  | <b>11,916.95</b> |
| 355.318    | Assurance incendie et mobilier                    | 12,000.00         |                   |                   |                  | 11,916.95         |                  |
| 355.436    | Participation Nuithonie assurance ECAB            |                   | 12,000.00         |                   |                  |                   | 11,916.95        |
| <b>356</b> | <b>Pavillon accueil et animation Villars-Vert</b> | <b>25,104.10</b>  |                   | <b>25,754.25</b>  |                  | <b>14,383.30</b>  |                  |
| 356.301    | Traitements des concierges                        | 3,000.00          |                   | 3,000.00          |                  | 2,520.00          |                  |
| 356.312    | Chauffage (et éclairage 356.312.05)               | 6,500.00          |                   | 7,000.00          |                  | 6,705.70          |                  |
| 356.312.05 | Eclairage   | 500.00            |                   |                   |                  |                   |                  |
| 356.312.10 | Consommation d'eau potable                        | 200.00            |                   | 200.00            |                  | 383.60            |                  |
| 356.313    | Frais de nettoyage                                | 500.00            |                   | 500.00            |                  |                   |                  |
| 356.314    | Entretien et réparations du bâtiment              | 8,000.00          |                   | 3,000.00          |                  | 3,385.55          |                  |
| 356.318    | Assurance incendie                                | 600.00            |                   | 600.00            |                  | 575.40            |                  |
| 356.319    | Taxes d'épuration des eaux                        | 500.00            |                   | 450.00            |                  | 813.05            |                  |
| 356.390.15 | Imputation interne salaires conciergerie          | 5,304.10          |                   | 11,004.25         |                  |                   |                  |
| <b>357</b> | <b>Ludothèque</b>                                 | <b>16,200.00</b>  |                   | <b>14,441.10</b>  |                  | <b>13,466.40</b>  |                  |
| 357.301    | Traitement du personnel d'exploitation            | 15,000.00         |                   | 13,241.10         |                  | 12,266.40         |                  |
| 357.316    | Locations   | 1,200.00          |                   | 1,200.00          |                  | 1,200.00          |                  |
| <b>358</b> | <b>Bâtiment Route de Moncor 2A</b>                | <b>6,800.00</b>   | <b>70,960.00</b>  | <b>6,300.00</b>   | <b>70,960.00</b> |                   | <b>70,960.00</b> |
| 358.314    | Entretien et réparations du bâtiment              | 6,800.00          |                   | 6,300.00          |                  |                   |                  |
| 358.427    | Produit des locations (940.420)                   |                   | 70,960.00         |                   | 70,960.00        |                   | 70,960.00        |
| <b>359</b> | <b>Cabane du Platy</b>                            | <b>3,200.00</b>   | <b>16,000.00</b>  | <b>3,250.00</b>   | <b>16,000.00</b> |                   |                  |
| 359.314    | Entretien de la cabane (340.314.20)               | 3,000.00          |                   | 3,000.00          |                  |                   |                  |
| 359.318    | Assurance incendie, ECAB                          | 200.00            |                   | 250.00            |                  |                   |                  |
| 359.427    | Location de la cabane du Platy (340.427)          |                   | 16,000.00         |                   | 16,000.00        |                   |                  |

| Compte     | Désignation  | Budget 2018         |                   | Budget 2017         |                   | Comptes 2016        |                   |
|------------|--|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
|            |  | Charges             | Revenus           | Charges             | Revenus           | Charges             | Revenus           |
| <b>360</b> | <b>Bâtiment administratif Petit-Moncor 1B-1F</b>   | <b>291,532.60</b>   | <b>80,240.00</b>  | <b>138,000.00</b>   | <b>255,000.00</b> | <b>332.25</b>       | <b>54,000.00</b>  |
| 360.301.05 | Traitements des concierges                         | 27,983.00           |                   |                     |                   |                     |                   |
| 360.312    | Chauffage (et éclairage 360.312.05)                | 20,000.00           |                   | 30,000.00           |                   |                     |                   |
| 360.312.05 | Eclairage  | 30,000.00           |                   |                     |                   |                     |                   |
| 360.312.10 | Consommation eau potable                           | 4,000.00            |                   | 3,000.00            |                   |                     |                   |
| 360.313    | Frais de nettoyage et gestion technique            | 42,000.00           |                   | 34,000.00           |                   |                     |                   |
| 360.313.10 | Mandat technique Leatech                           | 8,000.00            |                   |                     |                   |                     |                   |
| 360.314    | Entretien et rénovation                            | 131,500.00          |                   | 49,000.00           |                   | 332.25              |                   |
| 360.318    | Frais de gérance                                   | 1,000.00            |                   | 11,000.00           |                   |                     |                   |
| 360.318.10 | Assurance incendie, ECAB                           | 6,600.00            |                   |                     |                   |                     |                   |
| 360.319    | Taxes d'épuration des eaux                         | 8,500.00            |                   | 7,000.00            |                   |                     |                   |
| 360.390.15 | Imputation interne salaires conciergerie           | 7,949.60            |                   |                     |                   |                     |                   |
| 360.390.60 | Imputation interne déchets bâtiment communal       | 4,000.00            |                   | 4,000.00            |                   |                     |                   |
| 360.427    | Produit des locations                              |                     | 80,240.00         |                     | 255,000.00        |                     | 54,000.00         |
| <b>361</b> | <b>Four à pain Préalpes 12C</b>                    | <b>4,035.00</b>     |                   |                     |                   |                     |                   |
| 361.314    | Entretien et réparations                           | 4,000.00            |                   |                     |                   |                     |                   |
| 361.318    | Assurance incendie, ECAB                           | 35.00               |                   |                     |                   |                     |                   |
| <b>4</b>   | <b>Santé publique</b>                              | <b>4,741,312.50</b> | <b>100,000.00</b> | <b>4,646,725.30</b> | <b>120,000.00</b> | <b>3,121,823.00</b> | <b>146,005.05</b> |
| <b>400</b> | <b>Hôpitaux (DL)</b>                               | <b>164,727.65</b>   |                   | <b>170,616.10</b>   |                   | <b>159,836.45</b>   |                   |
| 400.351.20 | Contribution aux coûts résiduels des soins         | 12,383.10           |                   | 11,284.20           |                   | 12,230.00           |                   |
| 400.352    | Contribution au service d'ambulances SAS           | 152,344.55          |                   | 159,331.90          |                   | 147,606.45          |                   |
| <b>410</b> | <b>Homes médicalisés district et canton (DL)</b>   | <b>3,244,905.00</b> |                   | <b>3,254,829.10</b> |                   | <b>1,870,249.65</b> | <b>33,744.00</b>  |
| 410.351    | Part aux frais d'accompagnement dans les EMS       | 1,961,606.05        |                   | 1,958,462.75        |                   | 1,843,132.95        |                   |
| 410.352.10 | Part au déficit du Home médicalisé de la Sarine    |                     |                   |                     |                   | 21,645.10           |                   |
| 410.352.20 | Part aux frais de Passepartout                     | 5,868.10            |                   | 5,550.60            |                   | 5,471.60            |                   |
| 410.365    | Part frais financiers des homes (570.352)          | 1,129,963.10        |                   | 1,195,762.25        |                   |                     |                   |
| 410.365.10 | Part frais financiers de rattrapage (570.352)      | 92,638.90           |                   | 95,053.50           |                   |                     |                   |
| 410.365.20 | Part frais d'organe de coordination des homes      | 54,828.85           |                   |                     |                   |                     |                   |
| 410.452.10 | Récup. sur résultat Home médicalisé de la Sarine   |                     |                   |                     |                   |                     | 33,744.00         |
| <b>440</b> | <b>Soins ambulatoires (DL)</b>                     | <b>1,176,999.85</b> |                   | <b>1,054,900.10</b> |                   | <b>948,542.60</b>   |                   |
| 440.300    | Honoraires commission aide à domicile              |                     |                   | 3,350.00            |                   |                     |                   |
| 440.300.10 | Honoraires délégués médico-sociaux                 | 500.00              |                   | 500.00              |                   | 282.65              |                   |
| 440.352.10 | Part aide et soins à domicile (SASDS) (440.365.10) | 622,192.25          |                   | 578,792.70          |                   |                     |                   |

| Compte     | Désignation  | Budget 2018          |                     | Budget 2017          |                     | Comptes 2016         |                     |
|------------|--|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|            |  | Charges              | Revenus             | Charges              | Revenus             | Charges              | Revenus             |
| 440.352.20 | Part aux indemnités forfaitaires (440.365.10)      | 517,923.60           |                     | 435,831.40           |                     |                      |                     |
| 440.365    | Contribution au service de puériculture            | 36,384.00            |                     | 36,426.00            |                     | 36,411.00            |                     |
| 440.365.10 | Contribution aide et soins à domicile (440.352.10) |                      |                     |                      |                     | 911,848.95           |                     |
| <b>460</b> | <b>Service médical des écoles</b>                  | <b>153,180.00</b>    | <b>100,000.00</b>   | <b>164,880.00</b>    | <b>120,000.00</b>   | <b>141,798.75</b>    | <b>112,261.05</b>   |
| 460.318    | Service médico-scolaire                            | 19,980.00            |                     | 17,000.00            |                     | 12,422.40            |                     |
| 460.351    | Service dentaire scolaire (DL)                     | 100,000.00           |                     | 120,000.00           |                     | 89,743.55            |                     |
| 460.351.10 | Service orthodontique scolaire (DL)                |                      |                     |                      |                     | 22,517.50            |                     |
| 460.351.20 | Service dentaire scolaire : loc. cabines mobiles   | 12,000.00            |                     | 11,880.00            |                     | 1,320.00             |                     |
| 460.366    | Subvention aux soins dentaires privés              | 1,200.00             |                     | 1,000.00             |                     | 744.15               |                     |
| 460.366.10 | Subvention aux soins dentaires scolaires           | 20,000.00            |                     | 15,000.00            |                     | 15,051.15            |                     |
| 460.433.10 | Soins dentaires refacturés                         |                      | 100,000.00          |                      | 120,000.00          |                      | 112,261.05          |
| <b>470</b> | <b>Contrôle des denrées alimentaires</b>           | <b>1,500.00</b>      |                     | <b>1,500.00</b>      |                     | <b>1,395.55</b>      |                     |
| 470.352    | Frais de contrôle des champignons (DL)             | 1,500.00             |                     | 1,500.00             |                     | 1,395.55             |                     |
| <b>5</b>   | <b>Affaires sociales</b>                           | <b>12,160,352.00</b> | <b>3,300,041.00</b> | <b>11,491,324.95</b> | <b>2,603,220.00</b> | <b>11,868,231.35</b> | <b>2,182,318.80</b> |
| <b>500</b> | <b>AVS, AI, APG et Assurance chômage (DL)</b>      | <b>85,988.70</b>     |                     | <b>92,942.50</b>     |                     | <b>76,080.15</b>     |                     |
| 500.351.20 | Contrib. aux AF personnes sans activité lucrative  | 85,988.70            |                     | 92,942.50            |                     | 76,080.15            |                     |
| <b>520</b> | <b>Caisses-maladies et accidents (DL)</b>          | <b>5,000.00</b>      | <b>50,000.00</b>    | <b>7,000.00</b>      | <b>50,000.00</b>    | <b>5,100.00</b>      | <b>73,200.05</b>    |
| 520.318    | Primes assur. maladie et frais de récupération     | 3,500.00             |                     | 5,000.00             |                     | 3,797.05             |                     |
| 520.318.10 | Primes assur. maladie ADB et frais récupération    | 1,500.00             |                     | 2,000.00             |                     | 1,302.95             |                     |
| 520.436    | Récupération primes assurance maladie              |                      | 50,000.00           |                      | 50,000.00           |                      | 73,200.05           |
| <b>540</b> | <b>Structures d'accueil petite enfance</b>         | <b>1,979,264.00</b>  | <b>139,061.00</b>   | <b>1,942,400.00</b>  | <b>148,990.00</b>   | <b>1,771,974.10</b>  | <b>153,256.65</b>   |
| 540.312    | Electricité AES route du Platane 33+37             | 1,000.00             |                     | 1,000.00             |                     | 1,069.00             |                     |
| 540.316    | Location garages AES (anc. écoles maternelles)     | 2,400.00             |                     | 2,400.00             |                     | 2,400.00             |                     |
| 540.365    | Subvention Fondation pour les AEF (DL)             | 1,411,864.00         |                     | 1,390,000.00         |                     | 1,230,056.70         |                     |
| 540.365.10 | Subvention aux mamans de jour (DL)                 | 110,000.00           |                     | 90,000.00            |                     | 87,314.70            |                     |
| 540.365.20 | Subvention aux écoles maternelles (DL)             | 80,000.00            |                     | 96,000.00            |                     | 73,430.00            |                     |
| 540.365.30 | Participation crèches conventionnées (DL)          | 370,000.00           |                     | 360,000.00           |                     | 368,503.70           |                     |
| 540.365.50 | Dons aux institutions petite enfance               | 4,000.00             |                     | 3,000.00             |                     | 9,200.00             |                     |
| 540.427    | Location des locaux pour les AEF                   |                      | 139,061.00          |                      | 148,990.00          |                      | 153,256.65          |
| <b>541</b> | <b>Génération, Intégration et Animation (DGIA)</b> | <b>466,296.00</b>    | <b>25,000.00</b>    | <b>373,006.20</b>    | <b>26,000.00</b>    | <b>273,110.10</b>    | <b>23,319.85</b>    |



| Compte     | Désignation   | Budget 2018         |                     | Budget 2017         |                     | Comptes 2016        |                     |
|------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|            |   | Charges             | Revenus             | Charges             | Revenus             | Charges             | Revenus             |
| 541.300    | Hon. commiss. Intégration, Génér.+ Anim. DGIA       | 2,500.00            |                     | 4,000.00            |                     | 1,234.80            |                     |
| 541.301    | Traitement du personnel (DGIA)                      | 299,996.00          |                     | 300,106.20          |                     | 206,817.10          |                     |
| 541.301.01 | Traitement des auxiliaires d'animation              | 13,500.00           |                     |                     |                     |                     |                     |
| 541.309    | Frais de formation                                  | 1,500.00            |                     |                     |                     |                     |                     |
| 541.311    | Gestion de projets et matériel DGIA                 | 50,000.00           |                     | 40,000.00           |                     | 38,556.10           |                     |
| 541.312    | Carburant pour les véhicules                        | 500.00              |                     | 500.00              |                     |                     |                     |
| 541.313    | Participation au projet Villars-Sympa               |                     |                     | 23,000.00           |                     | 20,433.10           |                     |
| 541.315    | Entretien des véhicules                             | 1,000.00            |                     | 1,000.00            |                     | 250.00              |                     |
| 541.318    | Assurances des véhicules                            | 1,200.00            |                     | 800.00              |                     | 1,271.10            |                     |
| 541.318.10 | Taxes téléphoniques et internet                     | 3,000.00            |                     | 3,000.00            |                     | 3,972.90            |                     |
| 541.318.20 | Prestations de tiers et mandats                     | 82,500.00           |                     |                     |                     |                     |                     |
| 541.319    | Impôts sur les véhicules                            | 600.00              |                     | 600.00              |                     | 575.00              |                     |
| 541.366    | Aînés et nonagénaires                               | 10,000.00           |                     |                     |                     |                     |                     |
| 541.436    | Indemnités des assurances du personnel              |                     |                     |                     |                     |                     | 3,319.85            |
| 541.452.10 | Subvention Paroisse et autres (divers projets)      |                     | 15,000.00           |                     | 10,000.00           |                     | 10,000.00           |
| 541.461    | Subvention cantonale divers projets                 |                     | 10,000.00           |                     | 10,000.00           |                     | 10,000.00           |
| 541.461.20 | Subvention cantonale Freetime                       |                     |                     |                     | 6,000.00            |                     |                     |
| <b>545</b> | <b>Service officiel des curatelles</b>              | <b>425,447.00</b>   | <b>135,000.00</b>   | <b>411,424.50</b>   | <b>135,000.00</b>   | <b>389,178.90</b>   | <b>125,611.10</b>   |
| 545.301    | Traitements du personnel administratif              | 425,447.00          |                     | 411,424.50          |                     | 389,171.95          |                     |
| 545.315    | Entretien du mobilier et des appareils              |                     |                     |                     |                     | 6.95                |                     |
| 545.431    | Emoluments des pupilles                             |                     | 120,000.00          |                     | 120,000.00          |                     | 97,960.00           |
| 545.436    | Indemnités des assurances du personnel              |                     |                     |                     |                     |                     | 12,651.10           |
| 545.452    | Participation de la commune de Matran               |                     | 15,000.00           |                     | 15,000.00           |                     | 15,000.00           |
| <b>550</b> | <b>Invalidité (DL)</b>                              | <b>2,951,973.95</b> |                     | <b>2,914,692.50</b> |                     | <b>2,862,845.10</b> |                     |
| 550.351    | Participation institutions spécialisées             | 2,951,973.95        |                     | 2,914,692.50        |                     | 2,862,845.10        |                     |
| <b>570</b> | <b>Homes pour personnes âgées</b>                   | <b>21,130.00</b>    | <b>311,980.00</b>   | <b>74,000.00</b>    | <b>105,900.00</b>   | <b>1,378,815.60</b> | <b>85,014.00</b>    |
| 570.318    | Assurance incendie Résidence Martinets              | 21,130.00           |                     | 14,000.00           |                     | 23,895.50           |                     |
| 570.352    | Part aux frais financiers des homes (DL)            |                     |                     |                     |                     | 1,294,920.10        |                     |
| 570.363.10 | Part aux frais d'infrastructures des Martinets (DL) |                     |                     | 60,000.00           |                     | 60,000.00           |                     |
| 570.427    | Intérêts CODEMS sur nouveaux investissements        |                     | 61,980.00           |                     | 85,000.00           |                     | 85,014.00           |
| 570.427.10 | Résidence Les Martinets bénéficie expl.             |                     | 250,000.00          |                     | 20,900.00           |                     |                     |
| <b>580</b> | <b>Prévoyance sociale</b>                           | <b>5,443,476.35</b> | <b>2,574,000.00</b> | <b>4,943,129.25</b> | <b>2,137,330.00</b> | <b>4,378,619.65</b> | <b>1,721,197.95</b> |
| 580.300    | Honoraires commission politique sociale             | 1,000.00            |                     | 1,000.00            |                     |                     |                     |
| 580.300.10 | Honoraires de la commission sociale                 |                     |                     | 500.00              |                     | 240.00              |                     |
| 580.301    | Traitements des assistants sociaux                  | 584,159.30          |                     | 548,980.80          |                     | 519,912.00          |                     |
| 580.301.01 | Traitements du personnel administratif              | 194,871.65          |                     | 209,966.10          |                     | 245,056.50          |                     |

| Compte     | Désignation                                       | Budget 2018         |                   | Budget 2017         |                   | Comptes 2016        |                   |
|------------|---|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
|            |   | Charges             | Revenus           | Charges             | Revenus           | Charges             | Revenus           |
| 580.351    | Contributions d'entretien non récupérées (DL)     | 74,654.40           |                   | 75,823.10           |                   | 67,916.75           |                   |
| 580.351.10 | Frais des services sociaux spécialisés (DL)       | 94,607.40           |                   | 96,542.30           |                   | 90,181.00           |                   |
| 580.351.15 | Part aide LASoc district (DL) (580.451.15)        | 413,980.45          |                   | 318,746.40          |                   |                     |                   |
| 580.351.30 | Participation aide victimes infractions LAVI (DL) | 23,203.15           |                   | 23,240.55           |                   | 20,805.30           |                   |
| 580.365    | Dons aux oeuvres sociales                         | 12,000.00           |                   | 20,000.00           |                   | 20,400.00           |                   |
| 580.365.20 | Aide au logement                                  | 240,000.00          |                   | 240,000.00          |                   | 234,575.00          |                   |
| 580.366    | Aide matérielle, MIS et mesures mixtes            | 3,500,000.00        |                   | 3,000,000.00        |                   | 3,174,835.10        |                   |
| 580.366.10 | Frais de fonctionnement organisat. MIS            | 5,000.00            |                   | 5,000.00            |                   | 4,698.00            |                   |
| 580.366.30 | Aide matérielle, MIS Commune de Matran            | 300,000.00          |                   | 403,330.00          |                   |                     |                   |
| 580.436    | Indemnités des assurances du personnel            |                     |                   |                     |                   |                     | 15,805.50         |
| 580.451    | Participation du canton frais assistance VSG      |                     | 840,000.00        |                     | 1,000,000.00      |                     | 1,058,170.70      |
| 580.451.05 | Participation du canton frais assistance Matran   |                     | 104,000.00        |                     | 161,330.00        |                     |                   |
| 580.451.10 | Participation frais fonctionnement MIS            |                     | 4,000.00          |                     | 4,000.00          |                     | 4,600.80          |
| 580.451.15 | Rembt LASoc aide sociale district (580.351.15)    |                     |                   |                     |                   |                     | 45,424.65         |
| 580.452    | Récupération frais d'assistance VSG               |                     | 1,400,000.00      |                     | 700,000.00        |                     | 597,196.30        |
| 580.452.02 | Récupération frais d'assistance Matran            |                     | 40,000.00         |                     |                   |                     |                   |
| 580.452.20 | Honoraires facturés à Matran                      |                     | 30,000.00         |                     | 30,000.00         |                     |                   |
| 580.452.25 | Part de Matran, rembt aide matérielle             |                     | 156,000.00        |                     | 242,000.00        |                     |                   |
| <b>583</b> | <b>Office communal du travail</b>                 | <b>781,776.00</b>   | <b>65,000.00</b>  | <b>732,730.00</b>   |                   | <b>732,507.75</b>   | <b>719.20</b>     |
| 583.301.20 | Traitements du personnel auxilliaire (PAR)        | 350,000.00          |                   | 400,000.00          |                   | 397,961.15          |                   |
| 583.301.30 | Traitements du personnel auxilliaire (PAR) Matran | 50,000.00           |                   |                     |                   |                     |                   |
| 583.313    | Frais de marchandise et matériel                  | 600.00              |                   | 600.00              |                   | 2,416.60            |                   |
| 583.318.10 | Participation Ritec frais d'encadrement           | 150,000.00          |                   | 150,000.00          |                   | 150,000.00          |                   |
| 583.318.15 | Participation Ritec frais d'encadrement Matran    | 15,000.00           |                   |                     |                   |                     |                   |
| 583.318.20 | Participation aux mesures LEMT                    | 10,000.00           |                   |                     |                   |                     |                   |
| 583.351    | Participation au fonds de l'emploi (DL)           | 206,176.00          |                   | 182,130.00          |                   | 182,130.00          |                   |
| 583.436    | Indemnités des assurances du personnel            |                     |                   |                     |                   |                     | 719.20            |
| 583.452.20 | Refacturation du personnel (PAR) à Matran         |                     | 50,000.00         |                     |                   |                     |                   |
| 583.452.30 | Refacturation à Matran de la part. à RITEC        |                     | 15,000.00         |                     |                   |                     |                   |
| <b>6</b>   | <b>Transports et communications</b>               | <b>4,940,632.00</b> | <b>521,821.25</b> | <b>5,325,967.90</b> | <b>470,601.90</b> | <b>5,676,051.29</b> | <b>319,332.05</b> |

| Compte     | Désignation   | Budget 2018         |                   | Budget 2017         |                   | Comptes 2016        |                   |
|------------|---|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
|            |   | Charges             | Revenus           | Charges             | Revenus           | Charges             | Revenus           |
| <b>620</b> | <b>Routes communales</b>                              | <b>2,312,149.00</b> | <b>401,871.25</b> | <b>2,905,456.90</b> | <b>408,701.90</b> | <b>3,289,704.20</b> | <b>269,594.30</b> |
| 620.300    | Honoraires commission serv. extérieurs                | 500.00              |                   | 500.00              |                   |                     |                   |
| 620.301    | Traitements du personnel de l'édilité                 | 955,217.40          |                   | 975,070.80          |                   | 1,064,031.55        |                   |
| 620.301.10 | Traitements du personnel administratif                | 556,731.60          |                   | 815,886.10          |                   | 1,072,837.80        |                   |
| 620.311    | Achats de véhicules, machines et matériel             | 18,500.00           |                   | 91,000.00           |                   | 275,969.90          |                   |
| 620.312    | Consommation d'énergie éclairage public               | 95,000.00           |                   | 110,000.00          |                   | 96,012.05           |                   |
| 620.312.10 | Carburant pour véhicules de service                   | 25,000.00           |                   | 34,000.00           |                   | 23,398.00           |                   |
| 620.313    | Outillage, petit matériel et uniformes personnel aux. | 29,000.00           |                   | 39,000.00           |                   | 18,019.25           |                   |
| 620.313.10 | Menuiserie communale                                  | 4,000.00            |                   | 4,000.00            |                   | 3,934.50            |                   |
| 620.313.20 | Atelier communal                                      | 30,000.00           |                   | 33,000.00           |                   | 22,088.00           |                   |
| 620.314    | Entretien des routes communales                       | 135,000.00          |                   | 260,000.00          |                   | 252,355.75          |                   |
| 620.314.02 | Entretien des chemins communaux                       | 40,000.00           |                   | 40,000.00           |                   | 47,597.30           |                   |
| 620.314.03 | Dégâts routiers de tiers                              | 1,000.00            |                   | 1,000.00            |                   | 10,912.40           |                   |
| 620.314.10 | Déblaiement de la neige et salage                     | 75,000.00           |                   | 95,000.00           |                   | 72,640.30           |                   |
| 620.314.20 | Entretien éclairage public                            | 50,000.00           |                   | 63,000.00           |                   | 47,647.85           |                   |
| 620.314.32 | Assainissement éclairages publics                     | 20,000.00           |                   | 30,000.00           |                   | 25,883.65           |                   |
| 620.314.50 | Signalisation routière                                | 25,000.00           |                   | 25,000.00           |                   | 43,138.60           |                   |
| 620.315    | Entretien des véhicules et machines                   | 45,000.00           |                   | 55,000.00           |                   | 43,599.80           |                   |
| 620.318    | Assurances des véhicules                              | 15,000.00           |                   | 20,500.00           |                   | 10,952.50           |                   |
| 620.318.60 | Etudes pour aménagement de détail                     | 160,000.00          |                   | 180,000.00          |                   | 142,691.40          |                   |
| 620.318.65 | Appuis techniques en sous-traitance                   | 20,000.00           |                   | 20,000.00           |                   | 3,360.00            |                   |
| 620.319    | Impôts sur les véhicules de l'édilité                 | 12,200.00           |                   | 13,500.00           |                   | 12,633.60           |                   |
| 620.434    | Prestations de service à des tiers                    |                     | 34,000.00         |                     | 35,000.00         |                     | 28,889.80         |
| 620.435    | Vente de matériel                                     |                     | 500.00            |                     | 500.00            |                     | 500.00            |
| 620.436.10 | Indemnités des assurances choses                      |                     |                   |                     |                   |                     | 1,014.25          |
| 620.436.20 | Indemnités des assurances du personnel                |                     |                   |                     |                   |                     | 53,587.30         |
| 620.436.30 | Rembts de tiers - dégâts routiers                     |                     | 1,000.00          |                     | 1,000.00          |                     | 7,648.80          |
| 620.461    | Subvention pour entretien de routes                   |                     |                   |                     |                   |                     | 4,634.25          |
| 620.490    | Imputation interne des salaires                       |                     | 366,371.25        |                     | 372,201.90        |                     | 173,319.90        |
| <b>640</b> | <b>Chemins de fer fédéraux</b>                        | <b>78,074.00</b>    |                   | <b>79,663.00</b>    |                   | <b>77,868.00</b>    |                   |
| 640.350    | Participation fonds d'infrastructure CFF (DL)         | 78,074.00           |                   | 79,663.00           |                   | 77,868.00           |                   |
| <b>650</b> | <b>Service des transports publics</b>                 | <b>2,550,409.00</b> | <b>119,950.00</b> | <b>2,340,848.00</b> | <b>61,900.00</b>  | <b>2,308,479.09</b> | <b>49,737.75</b>  |
| 650.312    | Eclairage des arrêts de bus                           | 500.00              |                   | 500.00              |                   | 620.85              |                   |
| 650.315    | Entretien des arrêts de bus                           | 10,000.00           |                   | 20,000.00           |                   | 3,710.75            |                   |
| 650.316    | Location terrain parking Villars-Vert                 | 4,000.00            |                   | 4,000.00            |                   | 3,720.00            |                   |
| 650.318    | Couverture déficit mobility                           | 12,000.00           |                   | 12,000.00           |                   | 2,449.00            |                   |
| 650.318.01 | Couverture déficit Publibike                          |                     |                   |                     |                   | 7,823.00            |                   |
| 650.318.10 | Incitation mobility                                   | 2,000.00            |                   | 2,000.00            |                   | 250.00              |                   |
| 650.351    | Participation indem. trafic régional (DL)             | 929,829.00          |                   | 809,987.00          |                   | 737,217.30          |                   |

| Compte     | Désignation                                  | Budget 2018          |                     | Budget 2017          |                     | Comptes 2016        |                     |
|------------|--|----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
|            |  | Charges              | Revenus             | Charges              | Revenus             | Charges             | Revenus             |
| 650.352.10 | Part aux transports et mobilité Agglo (DL)   | 1,527,080.00         |                     | 1,487,361.00         |                     | 1,546,895.19        |                     |
| 650.366    | Participation aux abonnements Frimobil       | 5,000.00             |                     | 5,000.00             |                     | 5,793.00            |                     |
| 650.366.10 | Encouragement plan de mobilité               | 20,000.00            |                     |                      |                     |                     |                     |
| 650.382    | Attribution réserve plan de mobilité         | 40,000.00            |                     |                      |                     |                     |                     |
| 650.427    | Location des espaces publicitaires SGA       |                      | 36,850.00           |                      | 39,800.00           |                     | 25,395.95           |
| 650.427.10 | Produit des parcomètres                      |                      | 5,000.00            |                      | 5,000.00            |                     | 5,389.30            |
| 650.427.20 | Revenu vignettes stationnement Villars-Vert  |                      | 15,000.00           |                      | 16,000.00           |                     | 17,562.50           |
| 650.427.21 | Revenu vignettes stationnement Préalpes      |                      | 2,000.00            |                      |                     |                     |                     |
| 650.427.30 | Recettes Publibike (Velopass)                |                      | 100.00              |                      | 100.00              |                     | 40.00               |
| 650.427.40 | Recettes vélos électriques Service technique |                      | 1,000.00            |                      | 1,000.00            |                     | 1,350.00            |
| 650.427.90 | Recettes plan de mobilité                    |                      | 60,000.00           |                      |                     |                     |                     |
| <b>7</b>   | <b>Protection environnement</b>              | <b>10,488,015.40</b> | <b>9,618,400.00</b> | <b>11,096,586.15</b> | <b>9,980,200.00</b> | <b>8,701,102.39</b> | <b>7,939,969.39</b> |
| <b>700</b> | <b>Service des eaux (EP eau potable)</b>     | <b>2,653,000.00</b>  | <b>2,653,000.00</b> | <b>2,805,000.00</b>  | <b>2,805,000.00</b> | <b>1,962,626.75</b> | <b>1,962,626.75</b> |
| 700.301    | Traitements du personnel                     | 68,075.00            |                     | 73,460.40            |                     |                     |                     |
| 700.308    | Prestations de service temporaire            |                      |                     |                      |                     | 8,368.00            |                     |
| 700.311    | Achats et remplacement de compteurs          | 30,000.00            |                     | 25,000.00            |                     | 20,358.40           |                     |
| 700.312    | Force motrice                                | 100,000.00           |                     | 105,000.00           |                     | 92,048.70           |                     |
| 700.312.10 | Achats d'eau au consortium de Fribourg       | 490,000.00           |                     | 510,000.00           |                     | 397,568.50          |                     |
| 700.312.20 | Autres achats d'eau                          | 150,000.00           |                     | 130,000.00           |                     | 160,696.30          |                     |
| 700.315    | Entretien et réparations installations       | 100,000.00           |                     | 100,000.00           |                     | 96,571.00           |                     |
| 700.315.01 | Entretien des conduites d'amenées            | 70,000.00            |                     | 70,000.00            |                     | 35,878.30           |                     |
| 700.315.20 | Entretien des hydrantes                      | 30,000.00            |                     | 30,000.00            |                     | 23,566.05           |                     |
| 700.318    | Assurance du mobilier et installations       | 1,000.00             |                     | 1,000.00             |                     | 992.25              |                     |
| 700.318.01 | Mandat de prestation SINEF SA                | 355,000.00           |                     | 355,000.00           |                     | 346,096.60          |                     |
| 700.318.10 | Assurance incendie                           | 2,300.00             |                     | 2,300.00             |                     | 2,233.45            |                     |
| 700.318.40 | Taxes téléphoniques                          | 2,600.00             |                     | 2,500.00             |                     | 2,598.50            |                     |
| 700.318.50 | Frais d'analyses                             | 4,500.00             |                     | 3,700.00             |                     | 4,326.30            |                     |
| 700.318.60 | Frais d'études et projets                    | 12,000.00            |                     | 10,000.00            |                     | 15,543.25           |                     |
| 700.319.05 | Pertes sur débiteurs                         | 2,434.00             |                     | 450.00               |                     | 2,434.65            |                     |
| 700.319.10 | TVA payée                                    | 2,300.00             |                     | 2,500.00             |                     | 3,064.65            |                     |
| 700.332    | Amortissements complémentaires EP            | 673,000.00           |                     | 780,000.00           |                     |                     |                     |
| 700.352    | Contribution au consortium des eaux (DL)     | 13,000.00            |                     | 13,000.00            |                     | 12,958.05           |                     |
| 700.352.10 | Contribution au déficit du consortium (DL)   | 99,360.00            |                     | 92,000.00            |                     | 59,453.70           |                     |
| 700.380    | Attribution à la réserve d'eau potable       | 385,723.50           |                     | 440,119.20           |                     | 662,920.60          |                     |
| 700.390    | Imputation interne des intérêts              | 13,460.00            |                     | 6,046.70             |                     | 3,299.50            |                     |
| 700.390.20 | Imputation interne amortiss. financier       | 11,650.00            |                     | 11,650.00            |                     | 11,650.00           |                     |

| Compte     | Désignation                                 | Budget 2018         |                     | Budget 2017         |                     | Comptes 2016        |                     |
|------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|            |   | Charges             | Revenus             | Charges             | Revenus             | Charges             | Revenus             |
| 700.390.30 | Imputation interne des salaires             | 14,597.50           |                     | 17,839.70           |                     |                     |                     |
| 700.390.35 | Imputation interne des charges sociales     | 15,000.00           |                     | 16,434.00           |                     |                     |                     |
| 700.390.50 | Imputation interne frais administratifs     | 7,000.00            |                     | 7,000.00            |                     |                     |                     |
| 700.435    | Produit des abonnements y c. vente eau      |                     | 1,950,000.00        |                     | 2,000,000.00        |                     | 1,907,637.80        |
| 700.435.20 | Produit fournitures d'eau aux chantiers     |                     | 10,000.00           |                     | 5,000.00            |                     | 33,558.40           |
| 700.452    | Droits de passage                           |                     | 20,000.00           |                     | 20,000.00           |                     | 21,430.55           |
| 700.480    | Prélèvements sur la réserve EP              |                     | 673,000.00          |                     | 780,000.00          |                     |                     |
| <b>710</b> | <b>Canalisations (EU eaux usées)</b>        | <b>3,702,000.00</b> | <b>3,702,000.00</b> | <b>4,063,591.80</b> | <b>4,030,000.00</b> | <b>2,673,780.15</b> | <b>2,673,780.15</b> |
| 710.301    | Traitements du personnel                    | 64,075.00           |                     | 63,460.40           |                     |                     |                     |
| 710.312    | Force motrice des stations de pompage       | 5,500.00            |                     | 5,000.00            |                     | 6,256.35            |                     |
| 710.312.10 | Consommation d'eau potable                  | 500.00              |                     | 2,500.00            |                     | 205.05              |                     |
| 710.314.10 | Entretien ordinaire des collecteurs         | 20,000.00           |                     | 20,000.00           |                     | 27,020.00           |                     |
| 710.314.15 | Curages et contrôles TV                     | 30,000.00           |                     | 30,000.00           |                     | 30,128.60           |                     |
| 710.314.20 | Entretien des stations de pompage           | 5,000.00            |                     | 5,000.00            |                     | 28,213.90           |                     |
| 710.318.50 | Frais d'études et projets                   | 20,000.00           |                     | 20,000.00           |                     | 14,199.30           |                     |
| 710.318.60 | Frais de téléphones                         | 1,000.00            |                     |                     |                     | 529.45              |                     |
| 710.319    | TVA payée                                   | 90,000.00           |                     | 90,000.00           |                     | 129,894.30          |                     |
| 710.319.05 | Pertes sur débiteurs                        | 550.00              |                     | 550.00              |                     | 2,865.85            |                     |
| 710.332    | Amortissements complémentaires EU           | 1,002,000.00        |                     | 1,280,000.00        |                     |                     |                     |
| 710.352    | Redevance taxes d'épuration à Fribourg (DL) | 1,200.00            |                     | 10,000.00           |                     | 12,502.80           |                     |
| 710.380    | Attribution à la réserve des eaux usées     | 888,758.05          |                     | 781,391.78          |                     | 604,270.85          |                     |
| 710.390    | Imputation interne des intérêts constr.     | 20,040.00           |                     | 27,233.75           |                     | 6,973.30            |                     |
| 710.390.30 | Imputation interne amortiss. financier      | 306,720.00          |                     | 467,053.60          |                     | 502,809.45          |                     |
| 710.390.34 | Imputation interne des salaires             | 7,298.75            |                     | 8,919.85            |                     |                     |                     |
| 710.390.35 | Imputation interne des charges sociales     | 12,850.00           |                     | 13,030.00           |                     |                     |                     |
| 710.390.50 | Imputation interne frais administratifs     | 7,000.00            |                     | 7,000.00            |                     |                     |                     |
| 710.390.80 | Imputation interne exploitation STEP        | 1,111,508.20        |                     | 1,122,452.42        |                     | 1,200,360.95        |                     |
| 710.390.90 | Imputation interne micropolluants STEP      | 108,000.00          |                     | 110,000.00          |                     | 107,550.00          |                     |
| 710.434    | Produit de la taxe d'épuration des eaux     |                     | 2,700,000.00        |                     | 2,750,000.00        |                     | 2,673,780.15        |
| 710.480    | Prélèvements sur la réserve EU              |                     | 1,002,000.00        |                     | 1,280,000.00        |                     |                     |
| <b>711</b> | <b>Station d'épuration des eaux</b>         | <b>1,912,400.00</b> | <b>1,912,400.00</b> | <b>1,893,408.20</b> | <b>1,927,000.00</b> | <b>2,120,247.73</b> | <b>2,120,247.73</b> |
| 711.301    | Traitements du personnel d'exploitation     | 445,772.55          |                     | 442,253.35          |                     | 448,016.45          |                     |
| 711.310    | Abonnements et frais divers                 | 5,000.00            |                     | 5,000.00            |                     | 2,476.50            |                     |
| 711.311.10 | Mise à jour des programmes informatiques    | 10,000.00           |                     | 10,000.00           |                     | 10,222.20           |                     |
| 711.311.20 | Renouvellement des appareils de mesure      | 20,000.00           |                     | 20,000.00           |                     | 16,000.15           |                     |
| 711.311.30 | Renouvellement automation des boues         |                     |                     |                     |                     | 252,320.95          |                     |
| 711.312    | Eau potable                                 | 12,000.00           |                     | 11,000.00           |                     | 17,700.75           |                     |

| Compte     | Désignation                                  | Budget 2018         |                     | Budget 2017         |                     | Comptes 2016        |                     |
|------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|            |  | Charges             | Revenus             | Charges             | Revenus             | Charges             | Revenus             |
| 711.312.10 | Electricité                                  | 125,000.00          |                     | 130,000.00          |                     | 116,911.55          |                     |
| 711.312.11 | Huile de chauffage                           | 8,000.00            |                     | 8,000.00            |                     |                     |                     |
| 711.312.12 | Carburants et lubrifiants                    | 3,000.00            |                     | 3,000.00            |                     | 2,606.15            |                     |
| 711.313    | Chlorosulfate de fer                         | 48,000.00           |                     | 50,000.00           |                     | 45,661.93           |                     |
| 711.313.10 | Produits de laboratoire                      | 11,000.00           |                     | 11,000.00           |                     | 9,708.85            |                     |
| 711.313.20 | Floculants                                   | 45,000.00           |                     | 40,000.00           |                     | 40,959.00           |                     |
| 711.314    | Produits de nettoyage et d'entretien         | 10,000.00           |                     | 10,000.00           |                     | 9,160.90            |                     |
| 711.314.10 | Sécurité au travail                          | 5,000.00            |                     | 5,000.00            |                     | 2,727.75            |                     |
| 711.315    | Frais de déplacements et entretien véhicules | 3,000.00            |                     | 3,000.00            |                     | 864.70              |                     |
| 711.315.10 | Entretien des installations et machines      | 220,000.00          |                     | 200,000.00          |                     | 219,563.80          |                     |
| 711.315.11 | Entretien du moteur à gaz                    | 85,000.00           |                     | 28,000.00           |                     | 28,586.30           |                     |
| 711.315.12 | Remplacement de la chaufferie                |                     |                     | 250,000.00          |                     |                     |                     |
| 711.318    | Coordination, gestion et secrétariat         | 6,000.00            |                     | 6,000.00            |                     | 6,000.00            |                     |
| 711.318.10 | Assurances                                   | 33,600.00           |                     | 31,000.00           |                     | 33,587.15           |                     |
| 711.318.11 | Taxes téléphoniques                          | 2,000.00            |                     | 3,000.00            |                     | 994.00              |                     |
| 711.318.12 | Frais d'analyses                             | 10,000.00           |                     | 10,000.00           |                     | 7,631.10            |                     |
| 711.318.20 | Evacuation des déchets solides               | 10,000.00           |                     | 10,000.00           |                     | 8,651.05            |                     |
| 711.318.21 | Evacuation des déchets (incinération)        | 18,000.00           |                     | 18,000.00           |                     | 17,528.40           |                     |
| 711.318.22 | Evacuation des boues (transport)             | 22,000.00           |                     | 22,000.00           |                     | 18,985.95           |                     |
| 711.318.33 | Elimination en incinération                  | 175,000.00          |                     | 175,000.00          |                     | 175,124.70          |                     |
| 711.318.40 | Cadastre des eaux usées industrielles        | 7,500.00            |                     | 10,000.00           |                     | 10,990.00           |                     |
| 711.318.50 | Etude de l'agrandissement de la STEP         | 50,000.00           |                     | 90,000.00           |                     |                     |                     |
| 711.319    | TVA payée                                    | 22,000.00           |                     | 25,000.00           |                     | 23,368.45           |                     |
| 711.350    | Taxe fédérale sur les micropolluants (DL)    | 150,000.00          |                     | 150,000.00          |                     | 147,546.00          |                     |
| 711.382    | Attribution fonds de remplacement            | 250,000.00          |                     |                     |                     | 350,000.00          |                     |
| 711.390    | Imputation interne des charges sociales      | 91,500.00           |                     | 90,235.00           |                     | 95,559.00           |                     |
| 711.390.05 | Imputation interne des salaires              | 9,027.45            |                     | 8,919.85            |                     |                     |                     |
| 711.390.10 | Imputation interne des intérêts              |                     |                     | 18,000.00           |                     | 794.00              |                     |
| 711.435    | Prestations de services à des tiers          |                     | 45,000.00           |                     | 260,000.00          |                     | 479,583.35          |
| 711.435.10 | Contrat d'exploitation STEP externe          |                     | 95,000.00           |                     |                     |                     |                     |
| 711.435.20 | Prestations pour Swissgrid                   |                     | 120,000.00          |                     |                     |                     |                     |
| 711.436    | Indemnités des assurances du personnel       |                     |                     |                     |                     |                     | 6,526.55            |
| 711.452    | Participation des autres communes            |                     | 387,531.80          |                     | 391,347.58          |                     | 283,031.23          |
| 711.452.10 | Participation communes micropolluants TTC    |                     | 45,360.00           |                     | 43,200.00           |                     | 43,195.65           |
| 711.490    | Imputation interne aux coûts d'exploitation  |                     | 1,111,508.20        |                     | 1,122,452.42        |                     | 1,200,360.95        |
| 711.490.10 | Imputation interne aux micropolluants        |                     | 108,000.00          |                     | 110,000.00          |                     | 107,550.00          |
| <b>720</b> | <b>Traitement des déchets</b>                | <b>1,493,502.45</b> | <b>1,266,000.00</b> | <b>1,581,868.95</b> | <b>1,138,200.00</b> | <b>1,526,254.12</b> | <b>1,073,471.31</b> |
| 720.301    | Traitements du personnel d'exploitation      | 174,520.00          |                     | 173,319.90          |                     |                     |                     |
| 720.310    | Achats de sacs                               | 20,000.00           |                     | 20,000.00           |                     | 13,857.47           |                     |

| Compte     | Désignation                                     | Budget 2018 |           | Budget 2017 |           | Comptes 2016 |           |
|------------|---|-------------|-----------|-------------|-----------|--------------|-----------|
|            |   | Charges     | Revenus   | Charges     | Revenus   | Charges      | Revenus   |
| 720.311    | Achats de conteneurs et bennes                  | 15,000.00   |           | 25,000.00   |           | 61,790.10    |           |
| 720.312    | Chauffage (et éclairage 720.312.05)             | 3,500.00    |           | 6,000.00    |           | 3,367.55     |           |
| 720.312.05 | Eclairage                                       | 2,500.00    |           |             |           |              |           |
| 720.312.10 | Consommation d'eau potable                      | 1,000.00    |           | 1,000.00    |           | 195.75       |           |
| 720.312.20 | Carburant pour véhicules déchets (forfait)      | 3,000.00    |           | 3,000.00    |           |              |           |
| 720.314    | Exploitation déchetterie Ste-Apolline           | 20,000.00   |           | 45,000.00   |           | 26,900.15    |           |
| 720.314.10 | Entretien des points de collecte                | 10,000.00   |           | 10,000.00   |           | 4,492.15     |           |
| 720.315.10 | Entretien véhicules et machines (forfait)       | 5,000.00    |           | 5,000.00    |           |              |           |
| 720.318.01 | Assurance incendie et mobilier                  | 400.00      |           | 300.00      |           | 254.00       |           |
| 720.318.02 | Assurances des véhicules                        | 1,650.00    |           | 1,500.00    |           |              |           |
| 720.318.20 | Taxes téléphoniques                             | 500.00      |           | 500.00      |           | 211.85       |           |
| 720.318.30 | Péréquation des frais de transports (DL)        | 50,000.00   |           | 50,000.00   |           | 99,292.65    |           |
| 720.318.50 | Taxe d'incinération des ordures                 | 390,000.00  |           | 390,000.00  |           | 395,924.90   |           |
| 720.318.53 | Taxe sur la mise en décharge (720.318.80)       |             |           |             |           | 6,301.80     |           |
| 720.318.55 | Taxe sur les déchets organiques                 | 195,000.00  |           | 185,000.00  |           | 197,822.10   |           |
| 720.318.57 | Taxe sur les vieux pneus                        | 2,000.00    |           | 2,000.00    |           | 1,784.10     |           |
| 720.318.58 | Taxe sur les huiles, batteries et piles         | 6,000.00    |           | 6,000.00    |           | 5,712.70     |           |
| 720.318.60 | Taxes diverses                                  | 500.00      |           | 500.00      |           |              |           |
| 720.318.62 | Taxes sur les bois                              | 500.00      |           | 10,000.00   |           | 418.00       |           |
| 720.318.80 | Ramassages de tiers et éliminations des déchets | 360,000.00  |           | 400,000.00  |           | 383,348.45   |           |
| 720.318.83 | Transports en décharge                          | 1,000.00    |           | 7,000.00    |           | 628.60       |           |
| 720.318.85 | Transports des déchets organiques               | 1,000.00    |           | 5,000.00    |           |              |           |
| 720.318.95 | Surveillance outsourcée des déchetteries        | 10,000.00   |           | 10,000.00   |           | 9,894.80     |           |
| 720.319    | TVA payée                                       | 31,000.00   |           | 31,000.00   |           | 40,532.95    |           |
| 720.319.05 | Pertes sur débiteurs                            | 500.00      |           | 500.00      |           | 180.65       |           |
| 720.319.10 | Taxes d'épuration des eaux                      | 1,000.00    |           | 1,000.00    |           | 786.80       |           |
| 720.319.20 | Impôts sur les véhicules                        | 1,350.00    |           | 800.00      |           |              |           |
| 720.351    | Part à la lutte contre hydrocarbures (DL)       |             |           | 5,000.00    |           |              |           |
| 720.390    | Imputation interne des salaires                 | 72,392.45   |           | 68,445.15   |           | 173,319.90   |           |
| 720.390.10 | Imputation interne des charges sociales         | 44,450.00   |           | 43,520.00   |           | 39,891.10    |           |
| 720.390.20 | Imputation interne intérêts déchetterie         | 15,000.00   |           | 20,743.90   |           | 19,405.60    |           |
| 720.390.30 | Imputation interne amort. financier             | 39,940.00   |           | 39,940.00   |           | 39,940.00    |           |
| 720.390.50 | Imputation interne frais administratifs         | 14,800.00   |           | 14,800.00   |           |              |           |
| 720.431.10 | Ordonnances pénales déchets                     |             | 4,500.00  |             |           |              |           |
| 720.434    | Produit du papier                               |             | 55,000.00 |             | 55,000.00 |              | 57,171.10 |
| 720.434.01 | Produit de l'aluminium et du fer                |             | 15,000.00 |             | 17,000.00 |              | 10,322.15 |
| 720.434.02 | Produit du PET                                  |             | 13,000.00 |             | 13,000.00 |              | 14,256.05 |

| Compte     | Désignation                                    | Budget 2018       |                  | Budget 2017       |                  | Comptes 2016      |                  |
|------------|--|-------------------|------------------|-------------------|------------------|-------------------|------------------|
|            |  | Charges           | Revenus          | Charges           | Revenus          | Charges           | Revenus          |
| 720.434.10 | Taxe proportionnelle (au sac)                  |                   | 594,000.00       |                   | 450,000.00       |                   | 448,180.81       |
| 720.434.20 | Taxe de base TTC                               |                   | 480,600.00       |                   | 480,600.00       |                   | 477,006.75       |
| 720.434.30 | Taxes de recyclage du verre                    |                   | 30,000.00        |                   | 30,000.00        |                   | 59,924.85        |
| 720.434.50 | Produit collecte des encombrants               |                   | 13,300.00        |                   | 8,000.00         |                   | 6,609.60         |
| 720.490.60 | Imputation interne déchets bâtiments communaux |                   |                  |                   | 60,600.00        |                   |                  |
| 720.490.70 | Imputation interne des déchets verts           |                   | 60,600.00        |                   | 24,000.00        |                   |                  |
| <b>740</b> | <b>Cimetière</b>                               | <b>160,427.75</b> | <b>30,000.00</b> | <b>164,469.45</b> | <b>30,000.00</b> | <b>40,496.40</b>  | <b>32,100.00</b> |
| 740.300    | Honoraires de la commission du cimetière       | 100.00            |                  | 100.00            |                  |                   |                  |
| 740.311    | Achat de matériel                              | 1,500.00          |                  | 1,500.00          |                  |                   |                  |
| 740.312    | Electricité de l'édicule                       | 2,000.00          |                  | 4,000.00          |                  | 1,312.65          |                  |
| 740.314    | Entretien du cimetière                         | 25,000.00         |                  | 25,000.00         |                  | 17,607.10         |                  |
| 740.314.10 | Frais d'inhumations                            | 25,000.00         |                  | 25,000.00         |                  | 21,401.80         |                  |
| 740.318    | Assurance incendie bâtiments de service        | 200.00            |                  | 200.00            |                  | 174.85            |                  |
| 740.390    | Imputation interne des salaires                | 106,627.75        |                  | 105,669.45        |                  |                   |                  |
| 740.390.70 | Imputation interne déchets verts cimetière     |                   |                  | 3,000.00          |                  |                   |                  |
| 740.427    | Taxes d'entrées et concessions                 |                   | 30,000.00        |                   | 30,000.00        |                   | 32,100.00        |
| <b>750</b> | <b>Energies renouvelables</b>                  | <b>40,000.00</b>  |                  | <b>50,000.00</b>  |                  | <b>33,965.70</b>  | <b>9,500.00</b>  |
| 750.366    | Promotion développement durable                | 40,000.00         |                  | 50,000.00         |                  | 33,965.70         |                  |
| 750.460    | Subvention fédérale Cité de l'énergie          |                   |                  |                   |                  |                   | 5,000.00         |
| 750.461    | Subvention cantonale Cité de l'Energie         |                   |                  |                   |                  |                   | 4,500.00         |
| <b>790</b> | <b>Aménagement du territoire</b>               | <b>427,844.80</b> | <b>55,000.00</b> | <b>423,247.75</b> | <b>50,000.00</b> | <b>218,953.94</b> | <b>68,243.45</b> |
| 790.300    | Honoraires commission d'aménagement            | 5,000.00          |                  | 5,000.00          |                  | 4,116.00          |                  |
| 790.301.10 | Traitements du personnel administratif         | 125,051.30        |                  | 100,226.75        |                  |                   |                  |
| 790.318    | Frais d'études et projets                      | 180,000.00        |                  | 200,000.00        |                  | 150,438.00        |                  |
| 790.318.20 | Emoluments administratifs cantonaux            | 5,000.00          |                  | 5,000.00          |                  | 7,350.00          |                  |
| 790.352    | Participation aménagement Agglo (DL)           | 65,523.00         |                  | 62,908.00         |                  | 57,049.94         |                  |
| 790.390.10 | Imputation interne des salaires                | 47,270.50         |                  | 50,113.00         |                  |                   |                  |
| 790.427    | Recettes des servitudes et conventions         |                   | 20,000.00        |                   |                  |                   | 4,319.60         |
| 790.431    | Emoluments permis construire cantonaux         |                   | 30,000.00        |                   | 45,000.00        |                   | 48,368.85        |
| 790.431.10 | Emoluments permis procédure simplifiée         |                   | 5,000.00         |                   | 5,000.00         |                   | 15,555.00        |
| <b>792</b> | <b>Construction de logements</b>               | <b>98,840.40</b>  |                  | <b>115,000.00</b> |                  | <b>124,777.60</b> |                  |
| 792.365    | Subventions aux logements (DL)                 | 98,840.40         |                  | 115,000.00        |                  | 124,777.60        |                  |
| <b>8</b>   | <b>Economie</b>                                | <b>149,709.90</b> | <b>13,325.30</b> | <b>149,843.00</b> | <b>13,325.30</b> | <b>116,721.00</b> | <b>8,779.70</b>  |
| <b>800</b> | <b>Agriculture</b>                             | <b>64.00</b>      | <b>8,230.00</b>  | <b>8,230.00</b>   | <b>8,230.00</b>  |                   | <b>8,229.70</b>  |
| 800.318    | Contribution immobilière Hauterive             | 64.00             |                  |                   |                  |                   |                  |
| 800.427    | Produit des locations de terrains              |                   | 8,230.00         |                   | 8,230.00         |                   | 8,229.70         |
| <b>810</b> | <b>Forêts</b>                                  | <b>58,982.90</b>  | <b>5,095.30</b>  | <b>58,500.00</b>  | <b>5,095.30</b>  | <b>24,291.00</b>  | <b>550.00</b>    |
| 810.314.01 | Entretien des forêts communales                | 30,000.00         |                  | 27,000.00         |                  |                   |                  |



| Compte     | Désignation                                       | Budget 2018          |                      | Budget 2017          |                      | Comptes 2016         |                      |
|------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|            |   | Charges              | Revenus              | Charges              | Revenus              | Charges              | Revenus              |
| 810.314.20 | Aménagement des chemins forestiers                | 6,000.00             |                      | 6,000.00             |                      |                      |                      |
| 810.314.30 | Gestion du Lac de Pérolles (DL)                   | 4,500.00             |                      | 4,500.00             |                      | 4,046.00             |                      |
| 810.352    | Participation à Forêt Sarine (DL)                 | 18,482.90            |                      | 21,000.00            |                      | 20,245.00            |                      |
| 810.424    | Bénéfice liquidation Corp. forestière (2017-2019) |                      | 5,095.30             |                      | 5,095.30             |                      |                      |
| 810.434    | Redevances d'utilisation des forêts               |                      |                      |                      |                      |                      | 550.00               |
| <b>830</b> | <b>Tourisme</b>                                   | <b>90,663.00</b>     |                      | <b>91,343.00</b>     |                      | <b>92,430.00</b>     |                      |
| 830.352    | Part à la promotion tourisme Agglo (DL)           | 90,663.00            |                      | 91,343.00            |                      | 92,430.00            |                      |
| <b>9</b>   | <b>Finances et impôts</b>                         | <b>21,175,336.15</b> | <b>62,047,821.00</b> | <b>16,112,925.35</b> | <b>58,221,495.95</b> | <b>14,869,337.24</b> | <b>56,506,078.01</b> |
| <b>900</b> | <b>Impôts</b>                                     | <b>291,050.00</b>    | <b>55,437,070.00</b> | <b>270,675.00</b>    | <b>56,508,320.00</b> | <b>355,602.62</b>    | <b>54,710,920.65</b> |
| 900.318    | Part frais perception impôt véhicules (DL)        | 18,050.00            |                      | 17,575.00            |                      | 16,986.20            |                      |
| 900.319    | Impôts dus  |                      |                      | 100.00               |                      | 64.00                |                      |
| 900.319.10 | Pertes sur débiteurs et escomptes                 | 200,000.00           |                      | 200,000.00           |                      | 262,338.57           |                      |
| 900.319.20 | Remises d'impôts                                  | 3,000.00             |                      | 3,000.00             |                      | 2,055.00             |                      |
| 900.319.30 | Remboursement impôts forfaitaires étrangers       | 70,000.00            |                      | 50,000.00            |                      | 74,158.85            |                      |
| 900.400    | Impôt revenu des personnes physiques              |                      | 22,000,000.00        |                      | 21,000,000.00        |                      | 20,396,067.60        |
| 900.400.10 | Impôt fortune des personnes physiques             |                      | 2,300,000.00         |                      | 2,050,000.00         |                      | 1,949,193.70         |
| 900.400.20 | Impôt à la source                                 |                      | 1,750,000.00         |                      | 1,700,000.00         |                      | 3,415,405.90         |
| 900.400.30 | Impôt prestations en capital                      |                      | 600,000.00           |                      | 450,000.00           |                      | 615,105.15           |
| 900.400.90 | Récupération pertes sur créances                  |                      | 130,000.00           |                      | 130,000.00           |                      | 135,013.70           |
| 900.401    | Impôt bénéfiques des personnes morales            |                      | 19,650,000.00        |                      | 22,285,000.00        |                      | 19,508,207.40        |
| 900.401.10 | Impôt capital des personnes morales               |                      | 1,840,000.00         |                      | 1,690,000.00         |                      | 1,380,003.40         |
| 900.402    | Contribution immobilière (PP seules dès 2016)     |                      | 2,215,000.00         |                      | 2,215,000.00         |                      | 2,177,561.05         |
| 900.402.01 | Contribution immobilière PM                       |                      | 2,235,000.00         |                      | 2,235,000.00         |                      | 2,882,586.25         |
| 900.403    | Impôt sur les gains immobiliers                   |                      | 800,000.00           |                      | 700,000.00           |                      | 752,694.90           |
| 900.404    | Impôt sur les mutations immobilières              |                      | 1,000,000.00         |                      | 1,000,000.00         |                      | 529,022.25           |
| 900.405    | Impôt sur les successions et donations            |                      | 50,000.00            |                      | 50,000.00            |                      | 14,496.70            |
| 900.406    | Impôt sur les chiens                              |                      | 27,000.00            |                      | 27,000.00            |                      | 22,984.00            |
| 900.406.10 | Impôt sur les appareils à sous                    |                      | 9,000.00             |                      | 9,000.00             |                      | 6,250.10             |
| 900.406.20 | Taxes sur les spectacles                          |                      | 40,000.00            |                      | 30,000.00            |                      | 39,957.35            |
| 900.435    | Commission perception impôt paroissial            |                      | 55,000.00            |                      | 55,000.00            |                      | 54,267.70            |
| 900.437    | Intérêts de retard                                |                      |                      |                      | 150,000.00           |                      | 124,343.50           |
| 900.441    | Impôt sur les véhicules (DL)                      |                      | 736,070.00           |                      | 732,320.00           |                      | 707,760.00           |
| <b>930</b> | <b>Péréquation financière intercommunale</b>      | <b>10,326,037.00</b> | <b>801,941.00</b>    | <b>9,315,254.00</b>  | <b>785,508.00</b>    | <b>8,053,853.00</b>  | <b>773,865.00</b>    |
| 930.362    | Contribution péréquation des ressources (DL)      | 10,326,037.00        |                      | 9,315,254.00         |                      | 8,053,853.00         |                      |
| 930.462.01 | Attribution de la péréquation besoins (DL)        |                      | 801,941.00           |                      | 785,508.00           |                      | 773,865.00           |

| Compte     | Désignation                              | Budget 2018         |                     | Budget 2017         |                   | Comptes 2016        |                     |
|------------|--|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
|            |  | Charges             | Revenus             | Charges             | Revenus           | Charges             | Revenus             |
| <b>940</b> | <b>Gérance de la fortune</b>             | <b>5,438,249.15</b> | <b>808,810.00</b>   | <b>6,406,996.35</b> | <b>927,667.95</b> | <b>5,626,135.62</b> | <b>1,021,292.36</b> |
| 940.318    | Frais bancaires                          | 5,000.00            |                     | 15,000.00           |                   | 8,818.40            |                     |
| 940.318.20 | Taxes du compte de chèques postaux       | 35,000.00           |                     | 35,000.00           |                   | 28,223.76           |                     |
| 940.318.40 | Frais de cartes de débit                 | 500.00              |                     | 500.00              |                   | 387.81              |                     |
| 940.318.50 | Honoraires mandat de gestion financière  | 6,670.00            |                     | 8,830.00            |                   |                     |                     |
| 940.318.60 | Frais de poursuites                      | 65,000.00           |                     | 65,000.00           |                   | 56,394.60           |                     |
| 940.321    | Intérêts des dettes et courtage          | 800,000.00          |                     | 1,340,000.00        |                   | 1,322,159.30        |                     |
| 940.321.10 | Intérêts sur réserve eau et épuration    | 99,449.15           |                     | 168,816.35          |                   | 175,569.00          |                     |
| 940.329    | Intérêts rémunérateurs sur impôts        | 45,000.00           |                     | 80,000.00           |                   | 45,738.25           |                     |
| 940.330    | Amortissements financiers obligatoires   | 4,378,600.00        |                     | 4,693,850.00        |                   | 3,988,844.50        |                     |
| 940.352    | Part aux frais financiers Agglo (DL)     | 3,030.00            |                     |                     |                   |                     |                     |
| 940.420    | Produit des titres et placements         |                     | 170,000.00          |                     | 250,000.00        |                     | 362,281.40          |
| 940.421    | Produit des escomptes et diff. change    |                     | 5,000.00            |                     | 10,000.00         |                     | 8,496.21            |
| 940.436.60 | Emol. et frais d'encaissement refacturés |                     | 65,000.00           |                     | 65,000.00         |                     | 58,642.90           |
| 940.437    | Intérêts de retard                       |                     | 150,000.00          |                     |                   |                     |                     |
| 940.490    | Imputation interne intérêts eau potable  |                     | 13,460.00           |                     | 6,046.70          |                     | 3,299.50            |
| 940.490.10 | Imputation interne des intérêts STEP     |                     |                     |                     | 18,000.00         |                     | 794.00              |
| 940.490.11 | Imputation interne des intérêts SIPLP    |                     | 12,000.00           |                     | 12,000.00         |                     | 7,000.00            |
| 940.490.12 | Imputation interne intérêts déchetterie  |                     | 15,000.00           |                     | 20,743.90         |                     | 19,405.60           |
| 940.490.20 | Imputation interne intérêts eaux usées   |                     | 20,040.00           |                     | 27,233.75         |                     | 6,973.30            |
| 940.490.50 | Imputation interne amort. eau potable    |                     | 11,650.00           |                     | 11,650.00         |                     | 11,650.00           |
| 940.490.60 | Imputation interne amort. eaux usées     |                     | 306,720.00          |                     | 467,053.60        |                     | 502,809.45          |
| 940.490.61 | Imputation interne amort. déchetterie    |                     | 39,940.00           |                     | 39,940.00         |                     | 39,940.00           |
| <b>990</b> | <b>Amortissements comptables</b>         | <b>5,120,000.00</b> | <b>5,000,000.00</b> | <b>120,000.00</b>   |                   | <b>833,746.00</b>   |                     |
| 990.319    | Dépenses non spécifiées art. 91 Lco      | 120,000.00          |                     | 120,000.00          |                   | 101,459.20          |                     |
| 990.332    | Amortissements complémentaires           | 5,000,000.00        |                     |                     |                   |                     |                     |
| 990.332.26 | Amortissement bâtiment administratif     |                     |                     |                     |                   | 732,286.80          |                     |
| 990.480    | Prélèvement réserve sur investissements  |                     | 5,000,000.00        |                     |                   |                     |                     |

| Compte   | Désignation                                | Budget 2018          |                     | Budget 2017          |                     | Comptes 2016         |                     |
|----------|--|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|          |  | Charges              | Revenus             | Charges              | Revenus             | Charges              | Revenus             |
| <b>0</b> | <b>Administration</b>                      | <b>6,660,697.85</b>  | <b>1,730,900.00</b> | <b>6,838,903.35</b>  | <b>1,739,769.00</b> | <b>6,969,724.64</b>  | <b>1,679,374.69</b> |
| 010      | Conseil Général et Communal                | 538,860.40           |                     | 513,200.00           |                     | 530,047.55           |                     |
| 020      | Administration générale                    | 5,717,837.45         | 1,730,900.00        | 5,988,203.35         | 1,739,769.00        | 6,226,961.24         | 1,679,374.69        |
| 030      | Informatique et télécommunications         | 404,000.00           |                     | 337,500.00           |                     | 212,715.85           |                     |
| <b>1</b> | <b>Ordre public</b>                        | <b>1,160,900.80</b>  | <b>306,700.00</b>   | <b>915,133.15</b>    | <b>119,500.00</b>   | <b>813,316.13</b>    | <b>197,524.40</b>   |
| 100      | Cadastre                                   | 10,000.00            |                     | 10,000.00            |                     | 7,645.30             |                     |
| 110      | Police                                     | 503,743.95           |                     | 495,611.65           |                     | 447,911.63           |                     |
| 140      | Police du feu                              | 553,678.00           | 214,000.00          | 312,475.00           | 29,000.00           | 268,399.40           | 59,787.05           |
| 150      | Militaire                                  | 2,000.00             |                     | 2,000.00             |                     | 1,185.75             |                     |
| 160      | Protection civile                          | 64,478.85            | 81,900.00           | 65,046.50            | 77,700.00           | 62,580.80            | 126,885.70          |
| 173      | Protection de la population ORCOC (DL)     | 27,000.00            | 10,800.00           | 30,000.00            | 12,800.00           | 25,593.25            | 10,851.65           |
| <b>2</b> | <b>Enseignement et formation</b>           | <b>18,788,468.90</b> | <b>3,210,068.70</b> | <b>18,388,149.15</b> | <b>2,991,245.15</b> | <b>16,893,235.12</b> | <b>3,023,783.03</b> |
| 200      | Ecole enfantine 1H - 2H                    | 964,937.05           | 13,550.00           | 996,689.60           |                     | 950,199.40           |                     |
| 210      | Cycle scolaire obligatoire                 | 11,262,374.95        | 157,460.00          | 11,007,194.80        | 76,150.00           | 10,147,637.36        | 239,047.35          |
| 220      | Service de psychologie et logopédie (DL)   | 2,641,490.00         | 2,641,490.00        | 2,604,830.00         | 2,604,830.00        | 2,529,527.71         | 2,529,527.71        |
| 221      | Ecoles spécialisées                        | 1,758,632.70         |                     | 1,703,251.40         |                     | 1,602,841.80         |                     |
| 230      | Formation professionnelle                  | 162,290.00           |                     | 152,030.00           |                     | 152,193.85           |                     |
| 290      | Administration scolaire                    | 1,998,744.20         | 397,568.70          | 1,924,153.35         | 310,265.15          | 1,510,835.00         | 255,207.97          |
| 2901     | Ecole de Cormanon                          | 430,550.00           | 32,851.90           | 354,013.65           |                     | 321,058.30           | 50.00               |
| 2902     | Ecole des Rochettes                        | 298,849.45           | 17,300.00           | 341,292.95           | 30,200.00           | 366,184.10           | 27,831.27           |
| 2903     | Ecole de Villars-Vert                      | 598,914.00           | 220,125.00          | 528,454.60           | 157,725.30          | 420,299.60           | 120,315.40          |
| 2904     | Cellules des Platanes                      | 83,681.00            | 20,041.80           | 97,879.60            | 15,089.85           |                      |                     |
| <b>3</b> | <b>Culture, sports et loisirs</b>          | <b>3,686,017.80</b>  | <b>701,324.20</b>   | <b>3,393,154.25</b>  | <b>602,193.30</b>   | <b>3,067,680.38</b>  | <b>339,877.05</b>   |
| 300      | Culture                                    | 1,474,454.00         | 26,000.00           | 1,445,311.20         | 13,500.00           | 1,380,942.98         | 23,698.00           |
| 330      | Parcs publics                              | 885,486.55           | 118,746.20          | 829,369.55           | 78,028.95           | 677,743.95           | 50,134.10           |
| 340      | Sports                                     | 157,220.00           | 30,000.00           | 135,400.00           | 71,650.00           | 142,572.65           | 19,760.00           |
| 341      | Centre sportif                             | 399,283.10           | 29,700.00           | 295,861.85           | 29,200.00           | 291,878.00           | 29,600.00           |
| 350      | Loisirs                                    | 25,700.00            | 10,000.00           | 64,500.00            | 10,000.00           | 55,806.00            | 9,928.00            |
| 351      | Centre "La Grange"                         | 122,387.00           | 20,000.00           | 113,603.15           | 15,000.00           | 103,623.75           | 23,970.00           |
| 352      | Bâtiment du village (ancienne école)       | 77,337.00            | 10,200.00           | 73,403.15            | 10,200.00           | 173,856.25           | 10,250.00           |
| 353      | Pavillon des jeunes - centre d'animation   | 33,150.00            | 800.00              | 30,078.10            | 800.00              | 15,688.20            | 360.00              |
| 354      | Bâtiment des services extérieurs et feu    | 152,128.45           | 276,678.00          | 217,881.90           | 31,854.35           | 185,469.70           | 35,300.00           |
| 355      | Espace Nuithonie                           | 12,000.00            | 12,000.00           |                      |                     | 11,916.95            | 11,916.95           |
| 356      | Pavillon accueil et animation Villars-Vert | 25,104.10            |                     | 25,754.25            |                     | 14,383.30            |                     |

| Compte   | Désignation                                 | Budget 2018          |                     | Budget 2017          |                     | Comptes 2016         |                     |
|----------|---|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|          |   | Charges              | Revenus             | Charges              | Revenus             | Charges              | Revenus             |
| 357      | Ludothèque                                  | 16,200.00            |                     | 14,441.10            |                     | 13,466.40            |                     |
| 358      | Bâtiment Route de Moncor 2A                 | 6,800.00             | 70,960.00           | 6,300.00             | 70,960.00           |                      | 70,960.00           |
| 359      | Cabane du Platy                             | 3,200.00             | 16,000.00           | 3,250.00             | 16,000.00           |                      |                     |
| 360      | Bâtiment administratif Petit-Moncor 1B-1F   | 291,532.60           | 80,240.00           | 138,000.00           | 255,000.00          | 332.25               | 54,000.00           |
| 361      | Four à pain Préalpes 12C                    | 4,035.00             |                     |                      |                     |                      |                     |
| <b>4</b> | <b>Santé publique</b>                       | <b>4,741,312.50</b>  | <b>100,000.00</b>   | <b>4,646,725.30</b>  | <b>120,000.00</b>   | <b>3,1 21,823.00</b> | <b>146,005.05</b>   |
| 400      | Hôpitaux (DL)                               | 164,727.65           |                     | 170,616.10           |                     | 159,836.45           |                     |
| 410      | Homes médicalisés district et canton (DL)   | 3,244,905.00         |                     | 3,254,829.10         |                     | 1,870,249.65         | 33,744.00           |
| 440      | Soins ambulatoires (DL)                     | 1,176,999.85         |                     | 1,054,900.10         |                     | 948,542.60           |                     |
| 460      | Service médical des écoles                  | 153,180.00           | 100,000.00          | 164,880.00           | 120,000.00          | 141,798.75           | 112,261.05          |
| 470      | Contrôle des denrées alimentaires           | 1,500.00             |                     | 1,500.00             |                     | 1,395.55             |                     |
| <b>5</b> | <b>Affaires sociales</b>                    | <b>12,160,352.00</b> | <b>3,300,041.00</b> | <b>11,491,324.95</b> | <b>2,603,220.00</b> | <b>11,868,231.35</b> | <b>2,182,318.80</b> |
| 500      | AVS, AI, APG et Assurance chômage (DL)      | 85,988.70            |                     | 92,942.50            |                     | 76,080.15            |                     |
| 520      | Caisses-maladies et accidents (DL)          | 5,000.00             | 50,000.00           | 7,000.00             | 50,000.00           | 5,100.00             | 73,200.05           |
| 540      | Structures d'accueil petite enfance         | 1,979,264.00         | 139,061.00          | 1,942,400.00         | 148,990.00          | 1,771,974.10         | 153,256.65          |
| 541      | Génération, Intégration et Animation (DGIA) | 466,296.00           | 25,000.00           | 373,006.20           | 26,000.00           | 273,110.10           | 23,319.85           |
| 545      | Service officiel des curatelles             | 425,447.00           | 135,000.00          | 411,424.50           | 135,000.00          | 389,178.90           | 125,611.10          |
| 550      | Invalidité (DL)                             | 2,951,973.95         |                     | 2,914,692.50         |                     | 2,862,845.10         |                     |
| 570      | Homes pour personnes âgées                  | 21,130.00            | 311,980.00          | 74,000.00            | 105,900.00          | 1,378,815.60         | 85,014.00           |
| 580      | Prévoyance sociale                          | 5,443,476.35         | 2,574,000.00        | 4,943,129.25         | 2,137,330.00        | 4,378,619.65         | 1,721,197.95        |
| 583      | Office communal du travail                  | 781,776.00           | 65,000.00           | 732,730.00           |                     | 732,507.75           | 719.20              |
| <b>6</b> | <b>Transports et communications</b>         | <b>4,940,632.00</b>  | <b>521,821.25</b>   | <b>5,325,967.90</b>  | <b>470,601.90</b>   | <b>5,676,051.29</b>  | <b>319,332.05</b>   |
| 620      | Routes communales                           | 2,312,149.00         | 401,871.25          | 2,905,456.90         | 408,701.90          | 3,289,704.20         | 269,594.30          |
| 640      | Chemins de fer fédéraux                     | 78,074.00            |                     | 79,663.00            |                     | 77,868.00            |                     |
| 650      | Service des transports publics              | 2,550,409.00         | 119,950.00          | 2,340,848.00         | 61,900.00           | 2,308,479.09         | 49,737.75           |
| <b>7</b> | <b>Protection environnement</b>             | <b>10,488,015.40</b> | <b>9,618,400.00</b> | <b>11,096,586.15</b> | <b>9,980,200.00</b> | <b>8,701,102.39</b>  | <b>7,939,969.39</b> |
| 700      | Service des eaux (EP eau potable)           | 2,653,000.00         | 2,653,000.00        | 2,805,000.00         | 2,805,000.00        | 1,962,626.75         | 1,962,626.75        |
| 710      | Canalisations (EU eaux usées)               | 3,702,000.00         | 3,702,000.00        | 4,063,591.80         | 4,030,000.00        | 2,673,780.15         | 2,673,780.15        |
| 711      | Station d'épuration des eaux                | 1,912,400.00         | 1,912,400.00        | 1,893,408.20         | 1,927,000.00        | 2,120,247.73         | 2,120,247.73        |
| 720      | Traitement des déchets                      | 1,493,502.45         | 1,266,000.00        | 1,581,868.95         | 1,138,200.00        | 1,526,254.12         | 1,073,471.31        |
| 740      | Cimetière                                   | 160,427.75           | 30,000.00           | 164,469.45           | 30,000.00           | 40,496.40            | 32,100.00           |
| 750      | Energies renouvelables                      | 40,000.00            |                     | 50,000.00            |                     | 33,965.70            | 9,500.00            |
| 790      | Aménagement du territoire                   | 427,844.80           | 55,000.00           | 423,247.75           | 50,000.00           | 218,953.94           | 68,243.45           |
| 792      | Construction de logements                   | 98,840.40            |                     | 115,000.00           |                     | 124,777.60           |                     |

| Compte   | Désignation                           | Budget 2018          |                      | Budget 2017          |                      | Comptes 2016         |                      |
|----------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|          |                                       | Charges              | Revenus              | Charges              | Revenus              | Charges              | Revenus              |
| <b>8</b> | <b>Economie</b>                       | <b>149,709.90</b>    | <b>13,325.30</b>     | <b>149,843.00</b>    | <b>13,325.30</b>     | <b>116,721.00</b>    | <b>8,779.70</b>      |
| 800      | Agriculture                           | 64.00                | 8,230.00             |                      | 8,230.00             |                      | 8,229.70             |
| 810      | Forêts                                | 58,982.90            | 5,095.30             | 58,500.00            | 5,095.30             | 24,291.00            | 550.00               |
| 830      | Tourisme                              | 90,663.00            |                      | 91,343.00            |                      | 92,430.00            |                      |
| <b>9</b> | <b>Finances et impôts</b>             | <b>21,175,336.15</b> | <b>62,047,821.00</b> | <b>16,112,925.35</b> | <b>58,221,495.95</b> | <b>14,869,337.24</b> | <b>56,506,078.01</b> |
| 900      | Impôts                                | 291,050.00           | 55,437,070.00        | 270,675.00           | 56,508,320.00        | 355,602.62           | 54,710,920.65        |
| 930      | Péréquation financière intercommunale | 10,326,037.00        | 801,941.00           | 9,315,254.00         | 785,508.00           | 8,053,853.00         | 773,865.00           |
| 940      | Gérance de la fortune                 | 5,438,249.15         | 808,810.00           | 6,406,996.35         | 927,667.95           | 5,626,135.62         | 1,021,292.36         |
| 990      | Amortissements comptables             | 5,120,000.00         | 5,000,000.00         | 120,000.00           |                      | 833,746.00           |                      |

| Compte              | Désignation                  | Budget 2018          |                      | Budget 2017          |                      | Comptes 2016         |                      |
|---------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                     |                              | Charges              | Revenus              | Charges              | Revenus              | Charges              | Revenus              |
| 0                   | Administration               | 6,660,697.85         | 1,730,900.00         | 6,838,903.35         | 1,739,769.00         | 6,969,724.64         | 1,679,374.69         |
| 1                   | Ordre public                 | 1,160,900.80         | 306,700.00           | 915,133.15           | 119,500.00           | 813,316.13           | 197,524.40           |
| 2                   | Enseignement et formation    | 18,788,468.90        | 3,210,068.70         | 18,388,149.15        | 2,991,245.15         | 16,893,235.12        | 3,023,783.03         |
| 3                   | Culture, sports et loisirs   | 3,686,017.80         | 701,324.20           | 3,393,154.25         | 602,193.30           | 3,067,680.38         | 339,877.05           |
| 4                   | Santé publique               | 4,741,312.50         | 100,000.00           | 4,646,725.30         | 120,000.00           | 3,121,823.00         | 146,005.05           |
| 5                   | Affaires sociales            | 12,160,352.00        | 3,300,041.00         | 11,491,324.95        | 2,603,220.00         | 11,868,231.35        | 2,182,318.80         |
| 6                   | Transports et communications | 4,940,632.00         | 521,821.25           | 5,325,967.90         | 470,601.90           | 5,676,051.29         | 319,332.05           |
| 7                   | Protection environnement     | 10,488,015.40        | 9,618,400.00         | 11,096,586.15        | 9,980,200.00         | 8,701,102.39         | 7,939,969.39         |
| 8                   | Economie                     | 149,709.90           | 13,325.30            | 149,843.00           | 13,325.30            | 116,721.00           | 8,779.70             |
| 9                   | Finances et impôts           | 21,175,336.15        | 62,047,821.00        | 16,112,925.35        | 58,221,495.95        | 14,869,337.24        | 56,506,078.01        |
| <b>TOTALISATION</b> |                              | <b>83,951,443.30</b> | <b>81,550,401.45</b> | <b>78,358,712.55</b> | <b>76,861,550.60</b> | <b>72,097,222.54</b> | <b>72,343,042.17</b> |
| <b>Résultat</b>     |                              |                      | <b>2,401,041.85</b>  |                      | <b>1,497,161.95</b>  | <b>245,819.63</b>    |                      |

# **Budget des investissements**

| Compte     | Désignation                                    | Budget 2018          |                   | Budget 2017          |                   | Comptes 2016         |                   |
|------------|--|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
|            |  | Charges              | Revenus           | Charges              | Revenus           | Charges              | Revenus           |
| <b>0</b>   | <b>Administration</b>                          | <b>1,350,000.00</b>  |                   | <b>200,000.00</b>    |                   | <b>14,247,694.90</b> |                   |
| <b>020</b> | <b>Administration générale</b>                 | <b>1,100,000.00</b>  |                   |                      |                   | <b>14,213,625.20</b> |                   |
| 020.501.30 | Etude bâtiment administratif                   |                      |                   |                      |                   | 170.05               |                   |
| 020.503.10 | Achat bât. admin. Petit-Moncor 1b + transform. | 1,100,000.00         |                   |                      |                   | 14,213,455.15        |                   |
| <b>030</b> | <b>Informatique et télécommunications</b>      | <b>250,000.00</b>    |                   | <b>200,000.00</b>    |                   | <b>34,069.70</b>     |                   |
| 030.506.10 | Migration plateforme informatique et GED       |                      |                   | 200,000.00           |                   | 34,069.70            |                   |
| 030.506.20 | Achat software Citizen                         | 250,000.00           |                   |                      |                   |                      |                   |
| <b>1</b>   | <b>Ordre public</b>                            | <b>125,000.00</b>    | <b>50,000.00</b>  | <b>125,000.00</b>    | <b>50,000.00</b>  |                      |                   |
| <b>140</b> | <b>Police du feu</b>                           | <b>125,000.00</b>    | <b>50,000.00</b>  | <b>125,000.00</b>    | <b>50,000.00</b>  |                      |                   |
| 140.506.01 | Achat de véhicules                             | 125,000.00           |                   | 125,000.00           |                   |                      |                   |
| 140.661    | Subvention ECAB sur achats de véhicules        |                      | 50,000.00         |                      | 50,000.00         |                      |                   |
| <b>2</b>   | <b>Enseignement et formation</b>               | <b>12,476,650.00</b> | <b>250,000.00</b> | <b>18,915,000.00</b> | <b>250,000.00</b> | <b>5,980,862.75</b>  |                   |
| <b>290</b> | <b>Administration scolaire</b>                 | <b>12,476,650.00</b> | <b>250,000.00</b> | <b>18,915,000.00</b> | <b>250,000.00</b> | <b>5,980,862.75</b>  |                   |
| 290.503.05 | Réfection salle paroissiale Villars-Vert       | 300,000.00           |                   | 600,000.00           |                   |                      |                   |
| 290.503.32 | Réhabilitation de l'école de Cormanon          | 3,000,000.00         |                   | 8,000,000.00         |                   | 3,969,579.30         |                   |
| 290.503.50 | Nouveau centre scolaire du Platy               | 9,000,000.00         |                   | 10,000,000.00        |                   | 2,008,714.25         |                   |
| 290.506.15 | Solutions informatiques interactives           | 176,650.00           |                   | 150,000.00           |                   | 2,569.20             |                   |
| 290.506.31 | Remplacement chauffage aux Rochettes           |                      |                   | 165,000.00           |                   |                      |                   |
| 290.661.20 | Subv. salles classe Cormanon + isolation       |                      | 250,000.00        |                      | 250,000.00        |                      |                   |
| <b>3</b>   | <b>Culture, sports et loisirs</b>              | <b>738,960.00</b>    |                   | <b>625,000.00</b>    |                   | <b>1,472,441.25</b>  | <b>400,000.00</b> |
| <b>300</b> | <b>Culture</b>                                 | <b>100,000.00</b>    |                   |                      |                   |                      |                   |
| 300.503.10 | Construction d'une bibliothèque                | 100,000.00           |                   |                      |                   |                      |                   |
| <b>330</b> | <b>Parcs publics</b>                           | <b>50,000.00</b>     |                   | <b>460,000.00</b>    |                   | <b>37,164.50</b>     |                   |
| 330.501.30 | Chemin pédestre, PU Cormanon                   |                      |                   | 200,000.00           |                   |                      |                   |
| 330.501.36 | Echelle à poissons Glâne-Ste-Apolline          |                      |                   | 60,000.00            |                   |                      |                   |
| 330.503.02 | Plan d'action installation WC publiques        |                      |                   | 150,000.00           |                   |                      |                   |
| 330.506    | Achats de véhicules et machines                | 50,000.00            |                   | 50,000.00            |                   |                      |                   |
| 330.524    | Part. construction piscine olympique           |                      |                   |                      |                   | 37,164.50            |                   |
| <b>340</b> | <b>Sports</b>                                  | <b>400,000.00</b>    |                   | <b>120,000.00</b>    |                   | <b>1,423,645.80</b>  | <b>400,000.00</b> |
| 340.501.05 | Terrain synthétique du Platy                   |                      |                   |                      |                   | 1,347,841.90         |                   |
| 340.503.01 | Réfection Centre sportif du Platy              |                      |                   |                      |                   | 75,803.90            |                   |
| 340.565    | Part. construction piscine olympique           | 400,000.00           |                   | 120,000.00           |                   |                      |                   |
| 340.622    | Participation communes terrain synthétique     |                      |                   |                      |                   |                      | 400,000.00        |
| <b>352</b> | <b>Bâtiment du village (ancienne école)</b>    | <b>138,960.00</b>    |                   | <b>45,000.00</b>     |                   |                      |                   |



| Compte      | Désignation                                    | Budget 2018         |                   | Budget 2017         |                     | Comptes 2016        |                   |
|-------------|--|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
|             |  | Charges             | Revenus           | Charges             | Revenus             | Charges             | Revenus           |
| 352.503.01  | Raccordement chauffage CAD et taxe             | 138,960.00          |                   | 45,000.00           |                     |                     |                   |
| <b>354</b>  | <b>Bâtiment des services extérieurs et feu</b> | <b>50,000.00</b>    |                   |                     |                     | <b>11,630.95</b>    |                   |
| 354.506     | Remplacement du chauffage BSEV                 |                     |                   |                     |                     | 11,630.95           |                   |
| 354.506.05  | Réfection BSEV pour locataires                 | 50,000.00           |                   |                     |                     |                     |                   |
| <b>5</b>    | <b>Affaires sociales</b>                       |                     | <b>303,000.00</b> | <b>1,000,000.00</b> | <b>501,970.00</b>   | <b>6,952,608.35</b> | <b>457,472.00</b> |
| <b>570</b>  | <b>Homes pour personnes âgées</b>              |                     | <b>303,000.00</b> | <b>1,000,000.00</b> | <b>501,970.00</b>   | <b>6,952,608.35</b> | <b>457,472.00</b> |
| 570.503.01  | Agrandissement Résidence Les Martinets         |                     |                   | 1,000,000.00        |                     | 6,952,608.35        |                   |
| 570.623     | Particip. Martinets amort. installations       |                     |                   |                     | 120,000.00          |                     | 150,000.00        |
| 570.623.10  | Particip. CODEMS amort. immobilisations        |                     | 303,000.00        |                     | 381,970.00          |                     | 303,000.00        |
| 570.669     | Subv. de tiers agrandissement Les Martinets    |                     |                   |                     |                     |                     | 4,472.00          |
| <b>6</b>    | <b>Transports et communications</b>            | <b>5,676,000.00</b> | <b>904,000.00</b> | <b>7,440,000.00</b> | <b>1,287,000.00</b> | <b>574,384.95</b>   |                   |
| <b>620</b>  | <b>Routes communales</b>                       | <b>5,326,000.00</b> | <b>812,000.00</b> | <b>6,040,000.00</b> | <b>812,000.00</b>   | <b>533,513.55</b>   |                   |
| 620.501.01  | Bertigny-Villars-Vert passerelle               | 1,260,000.00        |                   | 1,260,000.00        |                     | 30,240.00           |                   |
| 620.501.05  | Entretien lourd selon PGRR-2                   | 300,000.00          |                   | 300,000.00          |                     | 385,598.30          |                   |
| 620.501.07  | Stationnement pour vélos - plan d'action       | 50,000.00           |                   | 110,000.00          |                     |                     |                   |
| 620.501.100 | Requalification route Cardinal Journet         | 100,000.00          |                   | 180,000.00          |                     |                     |                   |
| 620.501.101 | Signalétique ZACT Moncor                       |                     |                   | 90,000.00           |                     |                     |                   |
| 620.501.109 | Trans-Agglo, secteur Croset-Gare               | 300,000.00          |                   |                     |                     |                     |                   |
| 620.501.11  | Réaménagement carrefour Villars-Vert           | 200,000.00          |                   | 330,000.00          |                     |                     |                   |
| 620.501.114 | Trans-Agglo mesure M-6.2 PA3 Avry-VSG          | 1,000,000.00        |                   |                     |                     |                     |                   |
| 620.501.24  | Modérations de trafic et stationnement         | 80,000.00           |                   | 80,000.00           |                     |                     |                   |
| 620.501.26  | Parc d'activités ZI Moncor, phase 2            |                     |                   |                     |                     | 97,371.25           |                   |
| 620.501.40  | Construction route de Ste-Apolline             |                     |                   |                     |                     | 16,524.00           |                   |
| 620.501.42  | Participation secteur PAD 34 et 35             |                     |                   |                     |                     | 3,780.00            |                   |
| 620.501.45  | Réaménagement route des Préalpes               | 75,000.00           |                   | 75,000.00           |                     |                     |                   |
| 620.501.62  | Chemins piétonniers et pistes cyclables        |                     |                   | 100,000.00          |                     |                     |                   |
| 620.501.93  | Requalification de la route de Moncor          | 200,000.00          |                   | 400,000.00          |                     |                     |                   |
| 620.501.94  | Participation au CIG Bertigny / A12            | 400,000.00          |                   | 825,000.00          |                     |                     |                   |
| 620.501.95  | Dort-Verte secteur Rochettes                   | 334,000.00          |                   | 600,000.00          |                     |                     |                   |
| 620.501.96  | Carrefour Belle-Croix, PAD + concours/MEP      | 450,000.00          |                   | 900,000.00          |                     |                     |                   |
| 620.501.97  | Part. Bertigny, PED, P+R + concours/MEP        | 200,000.00          |                   | 300,000.00          |                     |                     |                   |
| 620.501.98  | Participation PAD Vallon de Villars            | 100,000.00          |                   | 400,000.00          |                     |                     |                   |
| 620.501.99  | Nomenclature des chemins mobilité douce        | 45,000.00           |                   | 90,000.00           |                     |                     |                   |
| 620.506.01  | Achat de véhicules et machines                 | 232,000.00          |                   |                     |                     |                     |                   |
| 620.622.10  | Participation Route des Préalpes               |                     | 12,000.00         |                     | 12,000.00           |                     |                   |
| 620.622.30  | Part Agglo requalification Moncor              |                     | 145,000.00        |                     | 145,000.00          |                     |                   |

| Compte     | Désignation                                    | Budget 2018         |                   | Budget 2017         |                   | Comptes 2016        |                      |
|------------|--|---------------------|-------------------|---------------------|-------------------|---------------------|----------------------|
|            |  | Charges             | Revenus           | Charges             | Revenus           | Charges             | Revenus              |
| 620.661.15 | Participation Agglo passerelle VV              |                     | 505,000.00        |                     | 505,000.00        |                     |                      |
| 620.662.01 | Part Agglo Dort-Verte secteur Rochettes        |                     | 150,000.00        |                     | 150,000.00        |                     |                      |
| <b>650</b> | <b>Service des transports publics</b>          | <b>350,000.00</b>   | <b>92,000.00</b>  | <b>1,400,000.00</b> | <b>475,000.00</b> | <b>40,871.40</b>    |                      |
| 650.501    | Aménagement des abris pour voyageurs           | 100,000.00          |                   | 200,000.00          |                   |                     |                      |
| 650.501.01 | Réhabilitation places d'arrêt de bus           | 200,000.00          |                   | 200,000.00          |                   | 40,871.40           |                      |
| 650.501.02 | Voie de bus, parking, chemin du Pensionnat     | 50,000.00           |                   | 50,000.00           |                   |                     |                      |
| 650.501.03 | Bornes alimentation pour vhc électriques       |                     |                   | 50,000.00           |                   |                     |                      |
| 650.501.16 | Amén. interface sud Gare lignes 5 et 11        |                     |                   | 900,000.00          |                   |                     |                      |
| 650.662.01 | Part. Agglo, voie de bus, ch. Pensionnat       |                     | 25,000.00         |                     | 25,000.00         |                     |                      |
| 650.662.10 | Participation de l'Agglo "Publibike"           |                     | 67,000.00         |                     |                   |                     |                      |
| 650.662.20 | Part Agglo Interface lignes 5 et 11            |                     |                   |                     | 450,000.00        |                     |                      |
| <b>7</b>   | <b>Protection environnement</b>                | <b>2,190,000.00</b> | <b>515,000.00</b> | <b>2,900,000.00</b> | <b>583,000.00</b> | <b>1,207,469.90</b> | <b>223,797.00</b>    |
| <b>700</b> | <b>Service des eaux (EP eau potable)</b>       | <b>880,000.00</b>   | <b>207,000.00</b> | <b>1,320,000.00</b> | <b>237,000.00</b> | <b>330,741.45</b>   | <b>97,242.25</b>     |
| 700.501    | Plan de renouvellement du réseau d'eau         | 640,000.00          |                   | 780,000.00          |                   | 330,741.45          |                      |
| 700.501.15 | Défense incendie PAD Planafaye                 | 40,000.00           |                   | 80,000.00           |                   |                     |                      |
| 700.501.41 | Bouclage réseau PAD Platy Centre II            | 100,000.00          |                   | 240,000.00          |                   |                     |                      |
| 700.501.42 | Réseau de défense incendie PAD Vorlet          |                     |                   | 120,000.00          |                   |                     |                      |
| 700.501.43 | Liaison nouvelle école du Platy                | 100,000.00          |                   | 100,000.00          |                   |                     |                      |
| 700.610    | Taxes de raccordement                          |                     | 158,000.00        |                     | 198,000.00        |                     | 78,242.25            |
| 700.661.01 | Subventions ECAB extensions du réseau          |                     | 49,000.00         |                     | 39,000.00         |                     | 19,000.00            |
| <b>710</b> | <b>Canalisations (EU eaux usées)</b>           | <b>1,310,000.00</b> | <b>308,000.00</b> | <b>1,580,000.00</b> | <b>346,000.00</b> | <b>737,143.05</b>   | <b>126,554.75</b>    |
| 710.501    | Plan de renouvellement des canalisations       | 1,090,000.00        |                   | 1,280,000.00        |                   | 468,826.00          |                      |
| 710.501.04 | Conduite du PAD Planafaye                      |                     |                   | 80,000.00           |                   |                     |                      |
| 710.501.13 | Mise en séparatif du quartier Guintzet         |                     |                   |                     |                   | 268,317.05          |                      |
| 710.501.30 | Collecteurs PAD 34 - 35                        | 120,000.00          |                   | 120,000.00          |                   |                     |                      |
| 710.501.35 | Collecteur Platy Centre II                     | 100,000.00          |                   | 100,000.00          |                   |                     |                      |
| 710.610.10 | Contributions de raccordement                  |                     | 308,000.00        |                     | 346,000.00        |                     | 126,554.75           |
| <b>720</b> | <b>Traitement des déchets</b>                  |                     |                   |                     |                   | <b>137,255.15</b>   |                      |
| 720.503    | Fermette déchett., démolition + ajout pavillon |                     |                   |                     |                   | 137,255.15          |                      |
| <b>740</b> | <b>Cimetière</b>                               |                     |                   |                     |                   | <b>1,855.05</b>     |                      |
| 740.501.10 | Construction du Columbarium IV                 |                     |                   |                     |                   | 1,855.05            |                      |
| <b>750</b> | <b>Energies renouvelables</b>                  |                     |                   |                     |                   | <b>475.20</b>       |                      |
| 750.503    | Panneaux solaires photovoltaïques              |                     |                   |                     |                   | 475.20              |                      |
| <b>9</b>   | <b>Finances et impôts</b>                      | <b>500,000.00</b>   |                   | <b>750,000.00</b>   |                   | <b>4,400,269.00</b> | <b>33,754,462.10</b> |

| Compte     | Désignation                           | Budget 2018       |         | Budget 2017       |         | Comptes 2016        |                      |
|------------|---------------------------------------|-------------------|---------|-------------------|---------|---------------------|----------------------|
|            |                                       | Charges           | Revenus | Charges           | Revenus | Charges             | Revenus              |
| <b>940</b> | <b>Gérance de la fortune</b>          | <b>500,000.00</b> |         | <b>750,000.00</b> |         |                     | <b>3,319,000.00</b>  |
| 940.503.01 | Achat maison Franz Dober              | 500,000.00        |         | 750,000.00        |         |                     | 3,319,000.00         |
| 940.600.99 | Ventes de terrains art. 10 lit. 2 Lco |                   |         |                   |         |                     |                      |
| <b>990</b> | <b>Amortissements comptables</b>      |                   |         |                   |         | <b>4,400,269.00</b> | <b>30,435,462.10</b> |
| 990.590    | Report des recettes d'investissements |                   |         |                   |         | 4,400,269.00        |                      |
| 990.690    | Report des dépenses d'investissements |                   |         |                   |         |                     | 30,435,462.10        |

| Compte   | Désignation                             | Budget 2018          |                   | Budget 2017          |                     | Comptes 2016         |                      |
|----------|---|----------------------|-------------------|----------------------|---------------------|----------------------|----------------------|
|          |   | Charges              | Revenus           | Charges              | Revenus             | Charges              | Revenus              |
| <b>0</b> | <b>Administration</b>                   | <b>1,350,000.00</b>  |                   | <b>200,000.00</b>    |                     | <b>14,247,694.90</b> |                      |
| 020      | Administration générale                 | 1,100,000.00         |                   |                      |                     | 14,213,625.20        |                      |
| 030      | Informatique et télécommunications      | 250,000.00           |                   | 200,000.00           |                     | 34,069.70            |                      |
| <b>1</b> | <b>Ordre public</b>                     | <b>125,000.00</b>    | <b>50,000.00</b>  | <b>125,000.00</b>    | <b>50,000.00</b>    |                      |                      |
| 140      | Police du feu                           | 125,000.00           | 50,000.00         | 125,000.00           | 50,000.00           |                      |                      |
| <b>2</b> | <b>Enseignement et formation</b>        | <b>12,476,650.00</b> | <b>250,000.00</b> | <b>18,915,000.00</b> | <b>250,000.00</b>   | <b>5,980,862.75</b>  |                      |
| 290      | Administration scolaire                 | 12,476,650.00        | 250,000.00        | 18,915,000.00        | 250,000.00          | 5,980,862.75         |                      |
| <b>3</b> | <b>Culture, sports et loisirs</b>       | <b>738,960.00</b>    |                   | <b>625,000.00</b>    |                     | <b>1,472,441.25</b>  | <b>400,000.00</b>    |
| 300      | Culture                                 | 100,000.00           |                   |                      |                     |                      |                      |
| 330      | Parcs publics                           | 50,000.00            |                   | 460,000.00           |                     | 37,164.50            |                      |
| 340      | Sports                                  | 400,000.00           |                   | 120,000.00           |                     | 1,423,645.80         | 400,000.00           |
| 352      | Bâtiment du village (ancienne école)    | 138,960.00           |                   | 45,000.00            |                     |                      |                      |
| 354      | Bâtiment des services extérieurs et feu | 50,000.00            |                   |                      |                     | 11,630.95            |                      |
| <b>5</b> | <b>Affaires sociales</b>                |                      | <b>303,000.00</b> | <b>1,000,000.00</b>  | <b>501,970.00</b>   | <b>6,952,608.35</b>  | <b>457,472.00</b>    |
| 570      | Homes pour personnes âgées              |                      | 303,000.00        | 1,000,000.00         | 501,970.00          | 6,952,608.35         | 457,472.00           |
| <b>6</b> | <b>Transports et communications</b>     | <b>5,676,000.00</b>  | <b>904,000.00</b> | <b>7,440,000.00</b>  | <b>1,287,000.00</b> | <b>574,384.95</b>    |                      |
| 620      | Routes communales Service des           | 5,326,000.00         | 812,000.00        | 6,040,000.00         | 812,000.00          | 533,513.55           |                      |
| 650      | transports publics                      | 350,000.00           | 92,000.00         | 1,400,000.00         | 475,000.00          | 40,871.40            |                      |
| <b>7</b> | <b>Protection environnement</b>         | <b>2,190,000.00</b>  | <b>515,000.00</b> | <b>2,900,000.00</b>  | <b>583,000.00</b>   | <b>1,207,469.90</b>  | <b>223,797.00</b>    |
| 700      | Service des eaux (EP eau potable)       | 880,000.00           | 207,000.00        | 1,320,000.00         | 237,000.00          | 330,741.45           | 97,242.25            |
| 710      | Canalisations (EU eaux usées)           | 1,310,000.00         | 308,000.00        | 1,580,000.00         | 346,000.00          | 737,143.05           | 126,554.75           |
| 720      | Traitement des déchets                  |                      |                   |                      |                     | 137,255.15           |                      |
| 740      | Cimetière                               |                      |                   |                      |                     | 1,855.05             |                      |
| 750      | Energies renouvelables                  |                      |                   |                      |                     | 475.20               |                      |
| <b>9</b> | <b>Finances et impôts</b>               | <b>500,000.00</b>    |                   | <b>750,000.00</b>    |                     | <b>4,400,269.00</b>  | <b>33,754,462.10</b> |
| 940      | Gérance de la fortune                   | 500,000.00           |                   | 750,000.00           |                     |                      | 3,319,000.00         |
| 990      | Amortissements comptables               |                      |                   |                      |                     | 4,400,269.00         | 30,435,462.10        |

| Compte              | Désignation                  | Budget 2018          |                      | Budget 2017          |                      | Comptes 2016         |                      |
|---------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                     |                              | Charges              | Revenus              | Charges              | Revenus              | Charges              | Revenus              |
| 0                   | Administration               | 1,350,000.00         |                      | 200,000.00           |                      | 14,247,694.90        |                      |
| 1                   | Ordre public                 | 125,000.00           | 50,000.00            | 125,000.00           | 50,000.00            |                      |                      |
| 2                   | Enseignement et formation    | 12,476,650.00        | 250,000.00           | 18,915,000.00        | 250,000.00           | 5,980,862.75         |                      |
| 3                   | Culture, sports et loisirs   | 738,960.00           |                      | 625,000.00           |                      | 1,472,441.25         | 400,000.00           |
| 5                   | Affaires sociales            |                      | 303,000.00           | 1,000,000.00         | 501,970.00           | 6,952,608.35         | 457,472.00           |
| 6                   | Transports et communications | 5,676,000.00         | 904,000.00           | 7,440,000.00         | 1,287,000.00         | 574,384.95           |                      |
| 7                   | Protection environnement     | 2,190,000.00         | 515,000.00           | 2,900,000.00         | 583,000.00           | 1,207,469.90         | 223,797.00           |
| 9                   | Finances et impôts           | 500,000.00           |                      | 750,000.00           |                      | 4,400,269.00         | 33,754,462.10        |
| <b>TOTALISATION</b> |                              | <b>23,056,610.00</b> | <b>2,022,000.00</b>  | <b>31,955,000.00</b> | <b>2,671,970.00</b>  | <b>34,835,731.10</b> | <b>34,835,731.10</b> |
| <b>Résultat</b>     |                              |                      | <b>21,034,610.00</b> |                      | <b>29,283,030.00</b> |                      |                      |

# Budget par natures

| Compte   | Désignation   | Budget 2018          |         | Budget 2017          |         | Comptes 2016         |         |
|----------|---|----------------------|---------|----------------------|---------|----------------------|---------|
|          |   | Charges              | Revenus | Charges              | Revenus | Charges              | Revenus |
| <b>3</b> | <b>CHARGES DE FONCTIONNEMENT</b>                    | <b>83,951,443.30</b> |         | <b>78,358,712.55</b> |         | <b>72,097,222.54</b> |         |
| 30       | Charges de personnel                                | 14,665,236.25        |         | 14,941,777.10        |         | 14,376,100.80        |         |
| 300      | Autorités et commissions                            | 519,750.00           |         | 537,500.00           |         | 538,364.25           |         |
| 301      | Personnel administratif et d'exploitation           | 8,785,046.85         |         | 8,946,691.10         |         | 8,516,003.45         |         |
| 302      | Personnel enseignant                                | 1,956,979.00         |         | 1,926,942.00         |         | 1,820,835.15         |         |
| 303      | Assurances sociales                                 | 1,732,381.00         |         | 1,755,255.00         |         | 1,754,417.25         |         |
| 304      | Caisses de pension et de prévoyance                 | 1,160,000.00         |         | 1,185,000.00         |         | 1,161,392.35         |         |
| 305      | Assurance maladie et accidents                      | 306,500.00           |         | 312,000.00           |         | 404,813.80           |         |
| 307      | Prestations complémentaires de prévoyance           | 51,179.40            |         | 125,789.00           |         | 68,439.20            |         |
| 308      | Personnel temporaire                                | 15,000.00            |         | 15,000.00            |         | 16,939.50            |         |
| 309      | Autres charges de personnel                         | 138,400.00           |         | 137,600.00           |         | 94,895.85            |         |
| 31       | Biens, services et marchandises                     | 9,882,781.15         |         | 10,124,871.05        |         | 9,822,244.90         |         |
| 310      | Fournitures et matériel de bureau, imprimés         | 441,309.00           |         | 476,297.00           |         | 456,501.29           |         |
| 311      | Achat de mobilier, machines, véhicules, matériel    | 637,063.15           |         | 689,818.55           |         | 1,006,945.80         |         |
| 312      | Eau, énergie, combustible                           | 1,694,500.00         |         | 1,636,400.00         |         | 1,408,529.30         |         |
| 313      | Autres fournitures et marchandises                  | 327,600.00           |         | 323,800.00           |         | 243,053.98           |         |
| 314      | Entretien des immeubles et des routes               | 1,396,800.00         |         | 1,523,000.00         |         | 1,425,186.80         |         |
| 315      | Entretien du mobilier et d'installations techniques | 999,576.00           |         | 1,155,412.50         |         | 751,178.75           |         |
| 316      | Loyers, fermages, redevances d'utilisation          | 189,215.00           |         | 112,215.00           |         | 417,837.55           |         |
| 317      | Dédommagements                                      | 83,000.00            |         | 106,000.00           |         | 120,775.75           |         |
| 318      | Honoraires et prestations de service                | 3,389,734.00         |         | 3,389,278.00         |         | 3,154,071.76         |         |
| 319      | Diverses charges d'exploitation                     | 723,984.00           |         | 712,650.00           |         | 838,163.92           |         |
| 32       | Intérêts passifs                                    | 944,449.15           |         | 1,588,816.35         |         | 1,543,466.55         |         |
| 321      | Dettes à court terme                                | 899,449.15           |         | 1,508,816.35         |         | 1,497,728.30         |         |
| 329      | Escomptes et rabais                                 | 45,000.00            |         | 80,000.00            |         | 45,738.25            |         |
| 33       | Amortissements                                      | 11,053,600.00        |         | 6,753,850.00         |         | 4,721,131.30         |         |
| 330      | Amortissement financier obligatoire (PF)            | 4,378,600.00         |         | 4,693,850.00         |         | 3,988,844.50         |         |
| 332      | Amortissement supplémentaire                        | 6,675,000.00         |         | 2,060,000.00         |         | 732,286.80           |         |
| 35       | Participations à des collectivités publiques        | 24,633,711.60        |         | 23,870,646.60        |         | 22,595,649.54        |         |
| 350      | Confédération                                       | 228,074.00           |         | 229,663.00           |         | 225,414.00           |         |
| 351      | Canton  | 13,803,258.70        |         | 13,499,501.25        |         | 12,672,995.95        |         |
| 352      | Communes et associations de communes                | 10,602,378.90        |         | 10,141,482.35        |         | 9,697,239.59         |         |
| 36       | Subventions de fonctionnement accordées             | 18,583,861.25        |         | 17,232,390.75        |         | 15,212,885.20        |         |
| 362      | Communes, associations de communes                  | 10,720,197.00        |         | 9,709,869.00         |         | 8,399,757.50         |         |

| Compte   | Désignation   | Budget 2018  |                      | Budget 2017  |                      | Comptes 2016 |                      |
|----------|---|--------------|----------------------|--------------|----------------------|--------------|----------------------|
|          |   | Charges      | Revenus              | Charges      | Revenus              | Charges      | Revenus              |
| 363      | Propres établissements                                | 8,000.00     |                      | 73,000.00    |                      | 60,500.00    |                      |
| 365      | Institutions privées                                  | 3,783,519.25 |                      | 3,798,741.75 |                      | 3,251,092.65 |                      |
| 366      | Personnes physiques                                   | 4,072,145.00 |                      | 3,650,780.00 |                      | 3,501,535.05 |                      |
| 38       | Attributions aux financements spéciaux                | 1,564,481.55 |                      | 1,221,510.98 |                      | 1,617,191.45 |                      |
| 380      | Réserves obligatoires                                 | 1,274,481.55 |                      | 1,221,510.98 |                      | 1,267,191.45 |                      |
| 382      | Autres réserves                                       | 290,000.00   |                      |              |                      | 350,000.00   |                      |
| 39       | Imputations internes                                  | 2,623,322.35 |                      | 2,624,849.72 |                      | 2,208,552.80 |                      |
| 390      | Imputations internes                                  | 2,623,322.35 |                      | 2,624,849.72 |                      | 2,208,552.80 |                      |
| <b>4</b> | <b>PRODUITS DE FONCTIONNEMENT</b>                     |              | <b>81,550,401.45</b> |              | <b>76,861,550.60</b> |              | <b>72,343,042.17</b> |
| 40       | Impôts  |              | 54,646,000.00        |              | 55,571,000.00        |              | 53,824,549.45        |
| 400      | Impôt sur le revenu et la fortune (PP)                |              | 26,780,000.00        |              | 25,330,000.00        |              | 26,510,786.05        |
| 401      | Impôt sur le bénéfice et le capital (PM)              |              | 21,490,000.00        |              | 23,975,000.00        |              | 20,888,210.80        |
| 402      | Contribution immobilière                              |              | 4,450,000.00         |              | 4,450,000.00         |              | 5,060,147.30         |
| 403      | Impôt sur les gains en capital                        |              | 800,000.00           |              | 700,000.00           |              | 752,694.90           |
| 404      | Impôt sur les mutations immobilières                  |              | 1,000,000.00         |              | 1,000,000.00         |              | 529,022.25           |
| 405      | Impôt sur les successions et donations                |              | 50,000.00            |              | 50,000.00            |              | 14,496.70            |
| 406      | Autres impôt  |              | 76,000.00            |              | 66,000.00            |              | 69,191.45            |
| 42       | Revenus des biens                                     |              | 1,211,476.30         |              | 1,204,085.30         |              | 1,070,024.41         |
| 420      | Banques   |              | 170,000.00           |              | 250,000.00           |              | 362,281.40           |
| 421      | Emoluments pour actes administratifs                  |              | 5,000.00             |              | 10,000.00            |              | 8,496.21             |
| 424      | Gains comptables                                      |              | 5,095.30             |              | 5,095.30             |              |                      |
| 427      | Immeubles du patrimoine administratif                 |              | 1,031,381.00         |              | 938,990.00           |              | 699,246.80           |
| 43       | Contributions, émoluments, taxes, produits des ventes |              | 8,802,410.00         |              | 8,398,980.00         |              | 8,834,715.62         |
| 430      | Contributions de remplacement, taxes d'exemption      |              | 183,500.00           |              |                      |              |                      |
| 431      | Émoluments administratifs                             |              | 254,000.00           |              | 264,000.00           |              | 245,137.69           |
| 433      | Écolage, participations aux frais scolaires           |              | 167,860.00           |              | 124,000.00           |              | 116,735.25           |
| 434      | Taxes d'utilisation et de consommation                |              | 4,083,900.00         |              | 3,984,100.00         |              | 3,921,737.26         |
| 435      | Ventes et prestations de service                      |              | 2,332,000.00         |              | 2,377,000.00         |              | 2,552,880.12         |
| 436      | Remboursements de tiers                               |              | 1,611,150.00         |              | 1,489,880.00         |              | 1,863,771.80         |
| 437      | Amendes   |              | 150,000.00           |              | 150,000.00           |              | 124,343.50           |
| 439      | Autres contributions                                  |              | 20,000.00            |              | 10,000.00            |              | 10,110.00            |
| 44       | Parts à des recettes sans affectation                 |              | 736,070.00           |              | 732,320.00           |              | 707,760.00           |
| 441      | Recettes cantonales                                   |              | 736,070.00           |              | 732,320.00           |              | 707,760.00           |
| 45       | Dédommagements de collectivités publiques             |              | 5,946,181.80         |              | 5,376,507.58         |              | 4,772,060.64         |
| 451      | Canton  |              | 2,166,695.00         |              | 2,374,245.00         |              | 2,297,965.25         |
| 452      | Communes et associations de communes                  |              | 3,779,486.80         |              | 3,002,262.58         |              | 2,474,095.39         |
| 46       | Subventions de fonctionnement acquises                |              | 893,941.00           |              | 882,008.00           |              | 895,079.25           |
| 460      | Condédération   |              | 30,500.00            |              | 28,500.00            |              | 35,001.35            |
| 461      | Canton  |              | 61,500.00            |              | 68,000.00            |              | 86,212.90            |



| Compte   | Désignation  | Budget 2018          |                     | Budget 2017          |                     | Comptes 2016         |                      |
|----------|--|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
|          |  | Charges              | Revenus             | Charges              | Revenus             | Charges              | Revenus              |
| 462      | Communes et associations de communes                     |                      | 801,941.00          |                      | 785,508.00          |                      | 773,865.00           |
| 48       | Prélèvements sur financements spéciaux                   |                      | 9,314,322.35        |                      | 4,696,649.72        |                      | 2,238,852.80         |
| 480      | Réserves obligatoires                                    |                      | 6,691,000.00        |                      | 2,071,800.00        |                      | 30,300.00            |
| 490      | Imputations internes                                     |                      | 2,623,322.35        |                      | 2,624,849.72        |                      | 2,208,552.80         |
| <b>5</b> | <b>DÉPENSES D'INVESTISSEMENTS</b>                        | <b>23,056,610.00</b> |                     | <b>31,955,000.00</b> |                     | <b>34,835,731.10</b> |                      |
| 50       | Investissements propres                                  | 22,656,610.00        |                     | 31,835,000.00        |                     | 30,398,297.60        |                      |
| 501      | Ouvrages de génie civil                                  | 7,634,000.00         |                     | 10,600,000.00        |                     | 2,992,136.45         |                      |
| 503      | Terrains bâtis et bâtiments                              | 14,138,960.00        |                     | 20,545,000.00        |                     | 27,357,891.30        |                      |
| 506      | Mobilier, machines, véhicules                            | 883,650.00           |                     | 690,000.00           |                     | 48,269.85            |                      |
| 52       | Prêts et participations permanentes                      |                      |                     |                      |                     | 37,164.50            |                      |
| 524      | Sociétés d'économie mixte                                |                      |                     |                      |                     | 37,164.50            |                      |
| 56       | Subventions d'investissement accordées                   | 400,000.00           |                     | 120,000.00           |                     |                      |                      |
| 565      | Institutions privées                                     | 400,000.00           |                     | 120,000.00           |                     |                      |                      |
| 59       | Reports au bilan   |                      |                     |                      |                     | 4,400,269.00         |                      |
| 590      | Report des recettes d'investissement                     |                      |                     |                      |                     | 4,400,269.00         |                      |
| <b>6</b> | <b>RECETTES D'INVESTISSEMENTS</b>                        |                      | <b>2,022,000.00</b> |                      | <b>2,671,970.00</b> |                      | <b>34,835,731.10</b> |
| 60       | Vente de biens   |                      |                     |                      |                     |                      | 3,319,000.00         |
| 600      | Terrains non bâtis                                       |                      |                     |                      |                     |                      | 3,319,000.00         |
| 61       | Participations de tiers                                  |                      | 466,000.00          |                      | 544,000.00          |                      | 204,797.00           |
| 610      | Taxes de raccordement                                    |                      | 466,000.00          |                      | 544,000.00          |                      | 204,797.00           |
| 62       | Remboursements de prêts et de participations permanentes |                      | 460,000.00          |                      | 658,970.00          |                      | 853,000.00           |
| 622      | Communes et associations de communes                     |                      | 157,000.00          |                      | 157,000.00          |                      | 400,000.00           |
| 623      | Propres établissements                                   |                      | 303,000.00          |                      | 501,970.00          |                      | 453,000.00           |
| 66       | Subventions d'investissement acquises                    |                      | 1,096,000.00        |                      | 1,469,000.00        |                      | 23,472.00            |
| 661      | Canton   |                      | 854,000.00          |                      | 844,000.00          |                      | 19,000.00            |
| 662      | Communes et associations de communes                     |                      | 242,000.00          |                      | 625,000.00          |                      |                      |
| 669      | Autres   |                      |                     |                      |                     |                      | 4,472.00             |
| 69       | Reports au bilan   |                      |                     |                      |                     |                      | 30,435,462.10        |
| 690      | Report des dépenses d'investissement                     |                      |                     |                      |                     |                      | 30,435,462.10        |

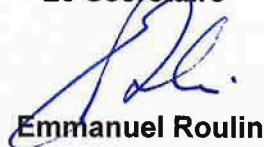


# Commune de Villars-sur-Glâne

Le Conseil communal a dressé le présent **budget 2018** conformément aux articles 87 à 91 de la loi du 25 septembre 1980 sur les communes, et le soumet au Conseil général en retirant d'entrée la totalité de la recette pour la taxe d'exemption du service du feu dans le compte 140.430, soit Fr. 183'500.-.

## AU NOM DU CONSEIL COMMUNAL

Le Secrétaire



Emmanuel Roulin



La Syndique



Erika Schnyder

La Commission financière a examiné le présent budget, le préavise positivement à l'unanimité et le soumet à l'approbation du Conseil général.

## AU NOM DE LA COMMISSION FINANCIERE

La Secrétaire



M. Stritt-Dubey

La Présidente



Mélanie Maillard Russier

Le Conseil général, ayant entendu le rapport de la Commission financière sur le présent budget, approuve ce dernier, moyennant les modifications suivantes :

|  |                           |
|--|---------------------------|
| Déficit de fonctionnement selon le budget présenté   | CHF - 2'401'041.85        |
| 140.430 Retrait par le Conseil communal de la recette de la taxe d'exemption du service du feu | CHF - 183'500.00          |
| 200.433 Suppression de la recette d'écologie école enfantine                                   | CHF - 13'550.00           |
| 210.433 Suppression de la recette d'écologie école primaire                                    | CHF - 50'310.00           |
| <b>Déficit de fonctionnement approuvé par le Conseil général</b>                               | <b>CHF - 2'648'401.85</b> |

Villars-sur-Glâne, le 19 février 2018

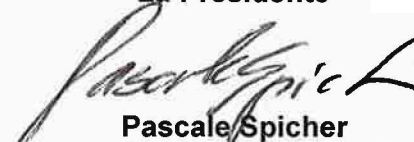
## AU NOM DU CONSEIL GENERAL

Le Secrétaire



Emmanuel Roulin

La Présidente



Pascale Spicher