

COMMUNE DE
SAINT-MARTIN FR

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**COMPTES DE L'EXERCICE**  
**2025**

**Plan comptable MCH 2**

| Comptabilité<br>SM St-Martin |                                                         | COMPTES DE RESULTAT<br>Détail |                   |                   |                   | Date:<br>Page:    |                   | 26/02/2026<br>1 |         |
|------------------------------|---------------------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|---------|
| Compte                       | Désignation                                             | Comptes 2025                  |                   | Budget            |                   | 2025              |                   | Comptes 2024    |         |
|                              |                                                         | Charges                       | Revenus           | Charges           | Revenus           | Charges           | Revenus           | Charges         | Revenus |
| <b>0</b>                     | <b>Administration Générale</b>                          | <b>764,844.75</b>             | <b>185,598.30</b> | <b>749,643.00</b> | <b>177,530.00</b> | <b>730,690.54</b> | <b>184,478.20</b> |                 |         |
| <b>01</b>                    | <b>Législatif et exécutif</b>                           | <b>137,871.60</b>             |                   | <b>154,050.00</b> |                   | <b>143,185.90</b> |                   |                 |         |
| <b>011</b>                   | <b>Législatif</b>                                       | <b>10,816.50</b>              |                   | <b>13,800.00</b>  |                   | <b>12,383.00</b>  |                   |                 |         |
| <b>0110</b>                  | <b>Législatif</b>                                       | <b>10,816.50</b>              |                   | <b>13,800.00</b>  |                   | <b>12,383.00</b>  |                   |                 |         |
| 0110.3000.00                 | Jetons de présences, autorités et commissions           | 280.00                        |                   | 500.00            |                   |                   |                   |                 |         |
| 0110.3000.01                 | Frais de la Commission financière                       | 1,240.00                      |                   | 1,800.00          |                   | 1,100.00          |                   |                 |         |
| 0110.3010.02                 | Rémunération des scrutateurs                            | 529.30                        |                   | 800.00            |                   | 624.10            |                   |                 |         |
| 0110.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin.              | 646.85                        |                   | 400.00            |                   | 422.40            |                   |                 |         |
| 0110.3102.00                 | Imprimés et publications                                | 2,592.70                      |                   | 3,000.00          |                   | 3,163.40          |                   |                 |         |
| 0110.3130.00                 | Prestations de services de tiers, affranchissements     | 1,203.65                      |                   | 2,300.00          |                   | 2,749.10          |                   |                 |         |
| 0110.3132.00                 | Honoraires de l'organe de révision                      | 4,324.00                      |                   | 5,000.00          |                   | 4,324.00          |                   |                 |         |
| <b>012</b>                   | <b>Exécutif</b>                                         | <b>127,055.10</b>             |                   | <b>140,250.00</b> |                   | <b>130,802.90</b> |                   |                 |         |
| <b>0120</b>                  | <b>Exécutif</b>                                         | <b>127,055.10</b>             |                   | <b>140,250.00</b> |                   | <b>130,802.90</b> |                   |                 |         |
| 0120.3000.00                 | Traitement et jetons du conseil communal                | 103,958.00                    |                   | 120,000.00        |                   | 107,808.50        |                   |                 |         |
| 0120.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin.              | 15,731.30                     |                   | 14,000.00         |                   | 14,743.40         |                   |                 |         |
| 0120.3053.00                 | Cotisations assurances-accidents                        | 27.70                         |                   | 50.00             |                   | 26.15             |                   |                 |         |
| 0120.3090.00                 | Frais de cours, formation, perfectionnement             |                               |                   | 100.00            |                   | 170.00            |                   |                 |         |
| 0120.3099.00                 | Cadeaux départ                                          | 1,000.00                      |                   | 100.00            |                   | 600.00            |                   |                 |         |
| 0120.3100.00                 | Fournitures du bureau                                   | 113.25                        |                   |                   |                   | 534.50            |                   |                 |         |
| 0120.3102.00                 | Imprimés et publication                                 | 443.25                        |                   |                   |                   | 6,920.35          |                   |                 |         |
| 0120.3170.00                 | Frais de déplacements et autres frais                   | 5,781.60                      |                   | 6,000.00          |                   |                   |                   |                 |         |
| <b>02</b>                    | <b>Services généraux</b>                                | <b>626,973.15</b>             | <b>185,598.30</b> | <b>595,593.00</b> | <b>177,530.00</b> | <b>587,504.64</b> | <b>184,478.20</b> |                 |         |
| <b>021</b>                   | <b>Administration des finances et des contributions</b> | <b>2,545.05</b>               |                   | <b>1,500.00</b>   |                   | <b>2,504.72</b>   |                   |                 |         |
| <b>0210</b>                  | <b>Administration des finances et des contributions</b> | <b>2,545.05</b>               |                   | <b>1,500.00</b>   |                   | <b>2,504.72</b>   |                   |                 |         |
| 0210.3130.00                 | Frais bancaires et postaux                              | 2,545.05                      |                   | 1,500.00          |                   | 2,504.72          |                   |                 |         |
| <b>022</b>                   | <b>Services généraux, autres</b>                        | <b>458,615.40</b>             | <b>30,888.15</b>  | <b>461,073.00</b> | <b>25,400.00</b>  | <b>407,489.57</b> | <b>26,971.05</b>  |                 |         |
| <b>0220</b>                  | <b>Services généraux, autres</b>                        | <b>458,615.40</b>             | <b>30,888.15</b>  | <b>461,073.00</b> | <b>25,400.00</b>  | <b>407,489.57</b> | <b>26,971.05</b>  |                 |         |
| 0220.3010.00                 | Salaires du personnel communal                          | 223,860.50                    |                   | 207,000.00        |                   | 197,836.30        |                   |                 |         |
| 0220.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin               | 21,150.85                     |                   | 19,500.00         |                   | 17,736.20         |                   |                 |         |
| 0220.3052.00                 | Cotisations caisse de pension                           | 14,897.90                     |                   | 14,000.00         |                   | 14,109.45         |                   |                 |         |
| 0220.3053.00                 | Cotisations assurances-accidents                        | 716.70                        |                   | 600.00            |                   | 421.90            |                   |                 |         |
| 0220.3055.00                 | Cotisations APG maladie                                 | 681.35                        |                   | 2,500.00          |                   | 2,272.35          |                   |                 |         |



| Comptabilité<br>SM St-Martin |                                                         | COMPTES DE RESULTAT<br>Détail |                   |                   |                   | Date:<br>26/02/2026 | Page:<br>3        |
|------------------------------|---------------------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Compte                       | Désignation                                             | Comptes 2025                  |                   | Budget            |                   | Comptes 2024        |                   |
|                              |                                                         | Charges                       | Revenus           | Charges           | Revenus           | Charges             | Revenus           |
| 0220.4612.00                 | Dédommagement pour travaux effectués pour collectivités |                               | 500.00            |                   |                   |                     | 662.00            |
| 0220.4612.01                 | Subvention - remboursement excédent ACV                 |                               | 6,350.40          |                   |                   |                     |                   |
| 0220.4910.00                 | Imputation interne pour salaires administration         |                               | 1,100.00          |                   |                   |                     | 1,100.00          |
| <b>029</b>                   | <b>Immeubles patrimoine administratif</b>               |                               |                   |                   |                   |                     |                   |
| <b>0290</b>                  | <b>Immeuble complexe communal</b>                       | <b>165,812.70</b>             | <b>154,710.15</b> | <b>133,020.00</b> | <b>152,130.00</b> | <b>177,510.35</b>   | <b>157,507.15</b> |
| 0290.3010.00                 | Salaires de conciergerie                                | 141,356.55                    | 137,950.15        | 106,790.00        | 135,370.00        | 142,241.30          | 137,597.15        |
| 0290.3010.01                 | Traitement du personnel de conciergerie auxiliaire      | 24,532.35                     |                   | 23,800.00         |                   | 24,437.90           |                   |
|                              |                                                         | 2,189.00                      |                   | 1,000.00          |                   | 198.00              |                   |
| 0290.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin               | 2,317.60                      |                   | 2,100.00          |                   | 2,308.80            |                   |
| 0290.3052.00                 | Cotisations caisse de pension                           | 1,762.15                      |                   | 1,500.00          |                   | 1,513.25            |                   |
| 0290.3053.00                 | Cotisations assurances-accidents                        | 230.25                        |                   | 200.00            |                   | 229.15              |                   |
| 0290.3055.00                 | Cotisations APG maladie                                 | 231.05                        |                   | 170.00            |                   | 184.70              |                   |
| 0290.3101.00                 | Produits de nettoyage et matériel de conciergerie       | 6,016.60                      |                   | 5,000.00          |                   | 5,749.90            |                   |
| 0290.3111.00                 | Achat de machines, appareils, véhicules, outils         | 1,633.65                      |                   | 2,000.00          |                   | 1,369.00            |                   |
| 0290.3120.00                 | Eau, énergie, combustible                               | 34,879.45                     |                   | 20,000.00         |                   | 13,585.50           |                   |
| 0290.3120.01                 | Taxes de déchets, épuration                             | 100.00                        |                   | 170.00            |                   | 165.00              |                   |
| 0290.3130.00                 | Prestations de services de tiers                        | 2,718.30                      |                   | 2,500.00          |                   | 804.45              |                   |
| 0290.3133.00                 | Charges pour l'informatique - dépannages sono-lumières  | 717.45                        |                   |                   |                   |                     |                   |
| 0290.3134.00                 | Primes d'assurances choses                              | 13,223.30                     |                   | 12,500.00         |                   | 13,040.10           |                   |
| 0290.3144.00                 | Entretien des bâtiments et parquets                     | 8,344.25                      |                   | 3,000.00          |                   | 4,166.45            |                   |
| 0290.3144.10                 | Entretien bât chgt chauffage racc CDC                   |                               |                   |                   |                   | 45,500.00           |                   |
| 0290.3150.00                 | Entretien meubles, machines, appareils                  | 3,989.30                      |                   | 2,000.00          |                   | 1,362.75            |                   |
| 0290.3158.00                 | Contrat de maintenance informatique                     | 162.15                        |                   |                   |                   |                     |                   |
| 0290.3170.00                 | Dédommagements(déplac.,représ.)                         | 317.95                        |                   | 250.00            |                   | 289.60              |                   |
| 0290.3300.40                 | Amortissements planifiés des bât. administratifs        | 36,301.55                     |                   | 29,000.00         |                   | 25,533.50           |                   |
| 0290.3910.00                 | Imputation interne pour déchets salle                   | 475.35                        |                   | 300.00            |                   | 543.65              |                   |
| 0290.3940.00                 | Imputation interne des intérêts                         | 1,214.85                      |                   | 1,300.00          |                   | 1,259.60            |                   |
| 0290.4470.01                 | Location parquets communaux                             |                               | 31,037.65         |                   | 30,800.00         |                     | 30,821.85         |
| 0290.4472.00                 | Location des appartements                               |                               | 17,620.00         |                   | 17,620.00         |                     | 17,620.00         |
| 0290.4472.01                 | Location salle de sport                                 |                               | 9,042.50          |                   | 6,000.00          |                     | 5,192.50          |
| 0290.4472.02                 | Location salle polyvalente                              |                               | 4,800.00          |                   | 5,000.00          |                     | 4,887.50          |
| 0290.4472.03                 | Location salle des sociétés                             |                               | 800.00            |                   | 800.00            |                     | 800.00            |
| 0290.4472.04                 | Location salle des réunions                             |                               | 300.00            |                   | 300.00            |                     | 660.00            |
| 0290.4472.05                 | Location des armoires                                   |                               | 750.00            |                   | 750.00            |                     | 750.00            |

| Comptabilité |                                                        | COMPTES DE RESULTAT |           |                  |                  | Date:            | 26/02/2026       |
|--------------|--------------------------------------------------------|---------------------|-----------|------------------|------------------|------------------|------------------|
| SM St-Martin |                                                        | Détail              |           |                  |                  | Page:            | 4                |
| Compte       | Désignation                                            | Comptes 2025        |           | Budget           |                  | Comptes          |                  |
|              |                                                        | Charges             | Revenus   | Charges          | Revenus          | Charges          | Revenus          |
| 0290.4472.06 | Location diverses                                      |                     | 600.00    |                  |                  |                  | 2,500.00         |
| 0290.4472.07 | Location local ex-pompiers                             |                     |           |                  | 100.00           |                  |                  |
| 0290.4612.00 | Dédommagement pour vente d'électricité - collectivités |                     |           |                  | 1,000.00         |                  | 1,365.30         |
| 0290.4920.00 | Imputation interne des loyers                          |                     |           |                  | 13,000.00        |                  | 13,000.00        |
| 0290.4920.01 | Imputation interne frais salle sport                   |                     |           |                  | 60,000.00        |                  | 60,000.00        |
| <b>0291</b>  | <b>Ancienne école Besencens</b>                        |                     |           |                  | <b>14,960.00</b> |                  | <b>14,960.00</b> |
| 0291.3010.00 | Salaire de conciergerie                                | 6,715.75            |           |                  |                  | 15,868.20        |                  |
| 0291.3050.00 | Cotisations AVS, AI, APG, AC, frais admin              | 18.35               |           |                  |                  | 1,411.05         |                  |
|              |                                                        | 1.70                |           |                  |                  | 212.90           |                  |
| 0291.3053.00 | Cotisations assurances-accidents                       | 0.15                |           |                  |                  | 21.15            |                  |
| 0291.3055.00 | Cotisations APG maladie                                | 0.30                |           |                  |                  | 34.05            |                  |
| 0291.3101.00 | Produits de nettoyage et matériel de conciergerie      |                     |           |                  |                  |                  |                  |
| 0291.3120.00 | Eau, énergie, combustible                              | 2,883.15            |           | 3,000.00         |                  | 3,955.00         |                  |
| 0291.3130.00 | Prestations de services de tiers                       |                     |           |                  |                  | 127.45           |                  |
| 0291.3134.00 | Primes d'assurances choses                             | 444.10              |           | 450.00           |                  | 444.10           |                  |
| 0291.3144.00 | Entretien des bâtiments                                | 1,907.55            |           | 2,000.00         |                  | 8,463.00         |                  |
| 0291.3150.00 | Entretien meubles, machines, appareils                 | 260.95              |           | 500.00           |                  |                  |                  |
| 0291.3300.40 | Amortissements planifiés des terrains bâtis. Besencens | 1,199.50            |           | 1,200.00         |                  | 1,199.50         |                  |
| 0291.4472.00 | Location des appartements                              |                     | 13,560.00 |                  | 13,560.00        |                  | 13,560.00        |
| 0291.4472.01 | Location salle Atelier-Jeux                            |                     | 1,400.00  |                  | 1,400.00         |                  | 1,400.00         |
| <b>0292</b>  | <b>Abri PC Flaugères</b>                               | <b>11,714.35</b>    |           | <b>12,500.00</b> |                  | <b>13,283.65</b> |                  |
| 0292.3120.00 | Eau, énergie, combustible                              | 1,808.05            |           | 3,000.00         |                  | 3,594.85         |                  |
| 0292.3134.00 | Primes d'assurances choses                             | 312.90              |           | 300.00           |                  | 312.90           |                  |
| 0292.3144.00 | Entretien des bâtiments                                | 313.75              |           | 100.00           |                  | 172.95           |                  |
| 0292.3150.00 | Entretien meubles, machines, appareils                 | 279.65              |           | 100.00           |                  | 202.95           |                  |
| 0292.3300.40 | Amortissements planifiés des terrains bâtis.abri PC FI | 9,000.00            |           | 9,000.00         |                  | 9,000.00         |                  |
| 0292.4472.00 | Location abri PC                                       |                     |           |                  |                  |                  | 450.00           |
| 0292.4472.01 | Location bureau                                        |                     | 1,800.00  |                  | 1,800.00         |                  | 4,500.00         |
| <b>0293</b>  | <b>Bâtiment édilitaire</b>                             | <b>6,026.05</b>     |           | <b>6,400.00</b>  |                  | <b>6,117.20</b>  |                  |
| 0293.3101.00 | Produits de nettoyage et matériel de conciergerie      | 106.00              |           |                  |                  |                  |                  |
| 0293.3111.00 | Achat de machines, appareils, outils, petites pièces   | 286.40              |           | 500.00           |                  | 61.60            |                  |
| 0293.3120.00 | Eau, énergie, combustible                              | 929.20              |           | 1,000.00         |                  | 1,304.70         |                  |
| 0293.3134.00 | Primes d'assurances choses                             | 203.05              |           | 200.00           |                  | 203.05           |                  |
| 0293.3144.00 | Entretien des bâtiments                                |                     |           | 100.00           |                  | 10.95            |                  |
| 0293.3300.40 | Amortissements planifiés des terrains bâtis. Art. 15   | 3,793.80            |           | 3,800.00         |                  | 3,793.80         |                  |

| Compte       | Désignation                     | Comptes 2025 |         | Budget 2025 |         | Comptes 2024 |         |
|--------------|---------------------------------|--------------|---------|-------------|---------|--------------|---------|
|              |                                 | Charges      | Revenus | Charges     | Revenus | Charges      | Revenus |
| 0293.3940.00 | Imputation interne des intérêts |              | 707.60  |             | 800.00  | 743.10       |         |

| Comptabilité<br>SM St-Martin |                                                            | COMPTES DE RESULTAT<br>Détail |                  |                  |                  | Date:<br>Page:   |                  | 26/02/2026<br>6 |           |
|------------------------------|------------------------------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------|
| Compte                       | Désignation                                                | Comptes 2025                  |                  | Budget           |                  | Comptes          |                  | 2024            | Revenus   |
|                              |                                                            | Charges                       | Revenus          | Charges          | Revenus          | Charges          | Revenus          |                 |           |
| <b>1</b>                     | <b>Ordre et sécurité publics, défense</b>                  | <b>93,626.40</b>              | <b>43,662.30</b> | <b>98,437.00</b> | <b>34,000.00</b> | <b>74,273.70</b> | <b>35,948.10</b> |                 |           |
| <b>14</b>                    | <b>Questions juridiques</b>                                | <b>29,521.60</b>              | <b>2,669.00</b>  | <b>29,250.00</b> |                  | <b>21,300.90</b> | <b>2,632.90</b>  |                 |           |
| <b>140</b>                   | <b>Questions juridiques</b>                                | <b>29,521.60</b>              | <b>2,669.00</b>  | <b>29,250.00</b> |                  | <b>21,300.90</b> | <b>2,632.90</b>  |                 |           |
| <b>1400</b>                  | <b>Questions juridiques générales</b>                      | <b>29,521.60</b>              | <b>2,669.00</b>  | <b>29,250.00</b> |                  | <b>21,300.90</b> | <b>2,632.90</b>  |                 |           |
| 1400.3611.00                 | Service des curatelles                                     | 29,521.60                     |                  | 29,250.00        |                  | 21,300.90        |                  |                 |           |
| 1400.4260.00                 | Remboursements et participations de tiers                  |                               | 2,669.00         |                  |                  |                  | 2,632.90         |                 |           |
| <b>15</b>                    | <b>Service du feu</b>                                      | <b>56,306.95</b>              | <b>40,993.30</b> | <b>60,000.00</b> | <b>34,000.00</b> | <b>49,096.30</b> | <b>33,315.20</b> |                 |           |
| <b>150</b>                   | <b>Service du feu</b>                                      | <b>56,306.95</b>              | <b>40,993.30</b> | <b>60,000.00</b> | <b>34,000.00</b> | <b>49,096.30</b> | <b>33,315.20</b> |                 |           |
| <b>1500</b>                  | <b>Service du feu communal</b>                             | <b>56,306.95</b>              | <b>40,993.30</b> | <b>60,000.00</b> | <b>34,000.00</b> | <b>49,096.30</b> | <b>33,315.20</b> |                 |           |
| 1500.3101.00                 | Matériel d'exploitation, fournitures                       | 4,849.35                      |                  | 7,000.00         |                  |                  |                  |                 |           |
| 1500.3143.00                 | Entretien et achat bornes d'hydrante                       | 4,500.70                      |                  | 2,000.00         |                  |                  |                  |                 |           |
| 1500.3170.00                 | Dédommagements (déplac., représentat.) et frais réceptions |                               |                  | 1,000.00         |                  | 4,278.15         |                  |                 |           |
| 1500.3612.00                 | Participation aux communes - CSPJ                          | 270.10                        |                  |                  |                  |                  |                  |                 |           |
| 1500.3612.01                 | Participation financière aux SSF                           | 15,771.60                     |                  | 50,000.00        |                  | 10,118.15        |                  |                 |           |
| 1500.3612.02                 | Secours Sud fribourgeois                                   | 30,915.20                     |                  |                  |                  | 34,700.00        |                  |                 |           |
|                              | Versement taxes non pom.aux SSF                            |                               |                  |                  |                  |                  |                  |                 |           |
| 1500.4200.00                 | Secours Sud fribourgeois                                   |                               | 36,902.80        |                  | 34,000.00        |                  |                  |                 | 33,315.20 |
| 1500.4612.01                 | Taxes non-pompiers                                         |                               | 2,940.50         |                  |                  |                  |                  |                 |           |
|                              | Remboursement excédents des années précédentes             |                               |                  |                  |                  |                  |                  |                 |           |
| 1500.4631.00                 | Subventions cantonales                                     |                               | 1,150.00         |                  |                  |                  |                  |                 |           |
| <b>16</b>                    | <b>Défense</b>                                             | <b>7,797.85</b>               |                  | <b>9,187.00</b>  |                  | <b>3,876.50</b>  |                  |                 |           |
| <b>161</b>                   | <b>Défense militaire</b>                                   | <b>5,466.35</b>               |                  | <b>3,560.00</b>  |                  | <b>1,042.95</b>  |                  |                 |           |
| <b>1610</b>                  | <b>Défense militaire</b>                                   | <b>5,466.35</b>               |                  | <b>3,560.00</b>  |                  | <b>1,042.95</b>  |                  |                 |           |
| 1610.3300.90                 | Amortissements planifiés autres                            | 209.25                        |                  | 210.00           |                  | 209.25           |                  |                 |           |
|                              | immob. Corporel PA                                         |                               |                  |                  |                  |                  |                  |                 |           |
| 1610.3612.00                 | Participation au stand intercommunal                       | 5,257.10                      |                  | 3,350.00         |                  | 833.70           |                  |                 |           |
| <b>162</b>                   | <b>Défense civile</b>                                      | <b>2,331.50</b>               |                  | <b>5,627.00</b>  |                  | <b>2,833.55</b>  |                  |                 |           |
| <b>1620</b>                  | <b>Protection civile</b>                                   | <b>2,331.50</b>               |                  | <b>5,627.00</b>  |                  | <b>2,833.55</b>  |                  |                 |           |
| 1620.3101.00                 | Achat de matériel                                          |                               |                  |                  |                  | 56.90            |                  |                 |           |
| 1620.3144.00                 | Entretien abri PC St-Martin                                |                               |                  | 2,000.00         |                  | 819.20           |                  |                 |           |
| 1620.3144.01                 | Entretien abri PC Flaugères                                |                               |                  | 1,000.00         |                  |                  |                  |                 |           |
| 1620.3631.00                 | Participat. à la PC cantonale                              |                               |                  | 2,627.00         |                  |                  |                  |                 |           |
|                              | fonctionnement PCI XXI                                     | 2,331.50                      |                  |                  |                  | 1,957.45         |                  |                 |           |

| Comptabilité<br>SM St-Martin |                                           | COMPTES DE RESULTAT<br>Détail |                   |                     |                   | Date:<br>Page:      | 26/02/2026<br>7   |
|------------------------------|-------------------------------------------|-------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| Compte                       | Désignation                               | Comptes 2025                  |                   | Budget 2025         |                   | Comptes 2024        |                   |
|                              |                                           | Charges                       | Revenus           | Charges             | Revenus           | Charges             | Revenus           |
| <b>2</b>                     | <b>Formation</b>                          | <b>1,876,328.06</b>           | <b>413,534.46</b> | <b>1,866,545.00</b> | <b>387,910.00</b> | <b>1,860,897.30</b> | <b>379,069.38</b> |
| <b>21</b>                    | <b>Scolarité obligatoire</b>              | <b>1,702,198.41</b>           | <b>413,534.46</b> | <b>1,697,625.00</b> | <b>387,910.00</b> | <b>1,699,465.00</b> | <b>379,069.38</b> |
| <b>211</b>                   | <b>Ecole primaire I (école enfantine)</b> | <b>80,738.35</b>              |                   | <b>80,200.00</b>    |                   | <b>82,322.25</b>    |                   |
| <b>2110</b>                  | <b>Ecole primaire I (école enfantine)</b> | <b>80,738.35</b>              |                   | <b>80,200.00</b>    |                   | <b>82,322.25</b>    |                   |
| <b>2110.3611.00</b>          | Participation aux dépenses cantonales     | 80,738.35                     |                   | 80,200.00           |                   | 82,322.25           |                   |
| <b>212</b>                   | <b>Ecole primaire II</b>                  | <b>446,766.40</b>             |                   | <b>452,640.00</b>   |                   | <b>469,240.35</b>   |                   |
| <b>2120</b>                  | <b>Ecole primaire II</b>                  | <b>446,766.40</b>             |                   | <b>452,640.00</b>   |                   | <b>469,240.35</b>   |                   |
| <b>2120.3611.00</b>          | Participation aux dépenses cantonales     | 339,352.90                    |                   | 337,400.00          |                   | 342,036.15          |                   |
| <b>2120.3612.00</b>          | Participat. au cercle scolaire Le         | 61,259.55                     |                   | 67,500.00           |                   | 82,035.90           |                   |
| <b>2120.3612.01</b>          | Flon-St-Martin primaire                   |                               |                   |                     |                   |                     |                   |
|                              | Participat.serv. auxil. scolaire régional | 46,153.95                     |                   | 47,740.00           |                   | 45,168.30           |                   |
|                              | SLPP, logo,psy.                           |                               |                   |                     |                   |                     |                   |
| <b>213</b>                   | <b>Ecole du cycle d'orientation</b>       | <b>400,755.00</b>             | <b>40,019.60</b>  | <b>402,123.00</b>   |                   | <b>426,607.00</b>   | <b>40,421.35</b>  |
| <b>2130</b>                  | <b>Ecole du cycle d'orientation</b>       | <b>400,755.00</b>             | <b>40,019.60</b>  | <b>402,123.00</b>   |                   | <b>426,607.00</b>   | <b>40,421.35</b>  |
| <b>2130.3612.00</b>          | Participation au CO Veveyse               | 399,240.20                    |                   | 400,603.00          |                   | 425,092.20          |                   |
| <b>2130.3660.20</b>          | Amortis. Planifiés                        | 1,514.80                      |                   | 1,520.00            |                   | 1,514.80            |                   |
|                              | subv.invest.communes et associations      |                               |                   |                     |                   |                     |                   |
| <b>2130.4260.00</b>          | Remboursement de tiers et                 |                               | 40,019.60         |                     |                   |                     | 40,421.35         |
|                              | participations de tiers                   |                               |                   |                     |                   |                     |                   |
| <b>214</b>                   | <b>Ecoles de musique</b>                  | <b>24,501.40</b>              |                   | <b>22,152.00</b>    |                   | <b>14,172.40</b>    |                   |
| <b>2140</b>                  | <b>Conservatoire</b>                      | <b>24,501.40</b>              |                   | <b>22,152.00</b>    |                   | <b>14,172.40</b>    |                   |
| <b>2140.3611.00</b>          | Participation aux dépenses du             | 24,501.40                     |                   | 22,152.00           |                   | 14,172.40           |                   |
|                              | Conservatoire                             |                               |                   |                     |                   |                     |                   |
| <b>217</b>                   | <b>Bâtiments scolaires</b>                | <b>130,351.55</b>             | <b>3,000.00</b>   | <b>134,365.00</b>   | <b>3,000.00</b>   | <b>160,510.05</b>   | <b>3,000.00</b>   |
| <b>2170</b>                  | <b>Bâtiments scolaires</b>                | <b>130,351.55</b>             | <b>3,000.00</b>   | <b>134,365.00</b>   | <b>3,000.00</b>   | <b>160,510.05</b>   | <b>3,000.00</b>   |
| <b>2170.3000.00</b>          | Jetons de présences, autorités et         |                               |                   | 1,000.00            |                   |                     |                   |
|                              | commissions                               |                               |                   |                     |                   |                     |                   |
| <b>2170.3010.00</b>          | Salaires du personnel communal,           | 54,549.30                     |                   | 55,000.00           |                   | 53,670.40           |                   |
|                              | concierges                                |                               |                   |                     |                   |                     |                   |
| <b>2170.3010.01</b>          | Salaires du personnel de conciergerie     | 5,841.50                      |                   | 6,000.00            |                   | 5,342.60            |                   |
|                              | auxiliaire                                |                               |                   |                     |                   |                     |                   |
| <b>2170.3050.00</b>          | Cotisations AVS, AI, APG, AC, frais       | 5,153.35                      |                   | 5,500.00            |                   | 5,172.95            |                   |
|                              | admin                                     |                               |                   |                     |                   |                     |                   |
| <b>2170.3052.00</b>          | Cotisations caisse de pension             | 3,514.80                      |                   | 4,000.00            |                   | 3,467.35            |                   |
| <b>2170.3053.00</b>          | Cotisations assurances-accidents          | 519.05                        |                   | 500.00              |                   | 556.10              |                   |
| <b>2170.3055.00</b>          | Cotisations APG maladie                   | 735.00                        |                   | 800.00              |                   | 722.45              |                   |
| <b>2170.3101.00</b>          | Produits de nettoyage et matériel de      | 3,929.15                      |                   | 5,000.00            |                   | 6,052.35            |                   |
|                              | conciergerie                              |                               |                   |                     |                   |                     |                   |
| <b>2170.3110.00</b>          | Acquisitions de meubles et appareils      |                               |                   |                     |                   | 2,577.65            |                   |
|                              | de bureau                                 |                               |                   |                     |                   |                     |                   |
| <b>2170.3120.00</b>          | Electricité, eau, combustible             | 18,280.40                     |                   | 15,000.00           |                   | 16,510.95           |                   |

| Comptabilité<br>SM St-Martin |                                                              | COMPTES DE RESULTAT<br>Détail |            |             |            | Date:<br>Page: |          | 26/02/2026<br>8 |            |
|------------------------------|--------------------------------------------------------------|-------------------------------|------------|-------------|------------|----------------|----------|-----------------|------------|
| Compte                       | Désignation                                                  | Comptes 2025                  |            | Budget 2025 |            | Comptes 2024   |          |                 |            |
|                              |                                                              | Charges                       | Revenus    | Charges     | Revenus    | Charges        | Revenus  |                 |            |
| 2170.3120.01                 | Taxes de déchets, épuration                                  | 75.00                         |            | 165.00      |            | 165.00         |          |                 |            |
| 2170.3130.00                 | Emoluments et prest.de services de tiers, frais de téléphone |                               |            | 100.00      |            |                |          |                 |            |
| 2170.3134.00                 | Assurances diverses, mobilier et ECAB                        | 2,110.20                      |            | 2,000.00    |            | 2,110.20       |          |                 |            |
| 2170.3144.00                 | Entretien des bâtiments et jeux extérieurs                   | 1,514.60                      |            | 5,000.00    |            | 6,421.35       |          |                 |            |
| 2170.3144.10                 | Entretien bât.chgt chauffage racc CDC                        |                               |            |             |            |                |          |                 |            |
| 2170.3150.00                 | Entretien meubles, machines, appareils                       | 2,167.00                      |            | 3,000.00    |            | 26,250.00      |          |                 |            |
| 2170.3170.00                 | Dédommagements (déplac., représentat.)                       | 250.00                        |            | 300.00      |            | 2,379.75       |          |                 |            |
| 2170.3300.40                 | Amortissements planifiés des bâtiments scolaires             | 27,600.85                     |            | 26,200.00   |            | 252.50         |          |                 |            |
| 2170.3910.00                 | Imputation interne pour déchets école                        | 452.60                        |            | 500.00      |            | 24,442.45      |          |                 |            |
| 2170.3940.00                 | Imputation interne des intérêts                              | 3,658.75                      |            | 4,300.00    |            | 426.65         |          |                 |            |
| 2170.4472.00                 | Location abri bus                                            |                               | 3,000.00   |             |            | 3,989.35       |          |                 |            |
| 218                          | Acceuil extra-scolaire (AES)                                 | 400,354.36                    | 370,514.86 | 404,395.00  | 384,910.00 | 342,740.05     | 3,000.00 |                 |            |
| 2180                         | Acceuil extra-scolaire (AES)                                 | 29,839.50                     |            | 19,485.00   |            | 7,092.00       |          |                 |            |
| 2180.3612.00                 | Participations au pot commun avec Le Flon                    | 28,378.55                     |            | 15,955.00   |            | 6,904.15       |          |                 |            |
| 2180.3612.01                 | Part. au pot commun AES VACANCES avec Le Flon                | 1,460.95                      |            | 3,530.00    |            | 187.85         |          |                 |            |
| 2181                         | Acceuil extra-scolaire (AES)                                 | 357,578.16                    | 357,578.16 | 353,610.00  | 353,610.00 | 331,108.65     |          |                 | 331,108.63 |
| 2181.3000.00                 | Intercommunal - POT COMMUN                                   |                               |            |             |            |                |          |                 |            |
| 2181.3010.00                 | Jetons de présences, autorités et commissions                | 2,237.50                      |            | 1,320.00    |            | 1,300.00       |          |                 |            |
| 2181.3010.00                 | Salaires du personnel AES                                    | 200,040.20                    |            | 195,000.00  |            | 176,733.95     |          |                 |            |
| 2181.3010.01                 | Salaires personnel administratif                             | 12,554.00                     |            | 15,000.00   |            | 15,115.75      |          |                 |            |
| 2181.3010.09                 | Remboursement de salaires par assurances                     | 1,615.50-                     |            |             |            |                |          |                 |            |
| 2181.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin                    | 19,163.55                     |            | 18,900.00   |            | 17,316.15      |          |                 |            |
| 2181.3052.00                 | Cotisations caisse de pension                                | 9,954.15                      |            | 9,000.00    |            | 9,403.75       |          |                 |            |
| 2181.3053.00                 | Cotisations assurances-accidents                             | 446.75                        |            | 500.00      |            | 403.80         |          |                 |            |
| 2181.3055.00                 | Cotisations APG maladie                                      | 2,717.50                      |            | 3,000.00    |            | 2,449.75       |          |                 |            |
| 2181.3090.00                 | Frais de formation, cours et instruction                     | 589.30                        |            | 1,500.00    |            | 610.00         |          |                 |            |
| 2181.3100.00                 | Fournitures bureau + mat. pédagogique                        | 2,809.20                      |            | 2,000.00    |            | 2,185.50       |          |                 |            |
| 2181.3101.00                 | Produits d'entretien et matériel de conciergerie             | 337.40                        |            | 100.00      |            | 243.60         |          |                 |            |
| 2181.3102.00                 | Imprimés et publication                                      | 316.20                        |            | 800.00      |            | 859.75         |          |                 |            |
| 2181.3105.00                 | Frais de repas, goûters                                      | 72,496.05                     |            | 67,000.00   |            | 58,728.10      |          |                 |            |
| 2181.3111.00                 | Achat de machines, appareils, véhicules, outils              | 282.70                        |            |             |            | 168.05         |          |                 |            |

| Comptabilité<br>SM St-Martin |                                                                 | COMPTES DE RESULTAT<br>Détail |            |             |         | Date:<br>Page: |           | 26/02/2026<br>9 |            |
|------------------------------|-----------------------------------------------------------------|-------------------------------|------------|-------------|---------|----------------|-----------|-----------------|------------|
| Compte                       | Désignation                                                     | Comptes 2025                  |            | Budget 2025 |         | Comptes 2024   |           | Revenus         | Revenus    |
|                              |                                                                 | Charges                       | Revenus    | Charges     | Revenus | Charges        | Revenus   |                 |            |
| 2181.3113.00                 | Matériel informatique                                           | 1,883.75                      |            |             |         |                |           |                 |            |
| 2181.3120.00                 | Eau, énergie, combustible                                       | 2,000.00                      |            | 3,500.00    |         |                | 2,000.00  |                 |            |
| 2181.3130.00                 | Frais administratifs - téléphone, port                          | 1,635.60                      |            | 900.00      |         |                | 807.10    |                 |            |
| 2181.3133.00                 | Charges pour l'informatique                                     | 3,326.88                      |            | 3,750.00    |         |                | 1,081.00  |                 |            |
| 2181.3134.00                 | Cotisations                                                     | 505.76                        |            | 840.00      |         |                | 504.00    |                 |            |
| 2181.3160.00                 | Loyers                                                          |                               |            |             |         |                | 20,000.00 |                 |            |
| 2181.3170.00                 | Dédommagements (déplac.,<br>représentat.) et réception          | 801.65                        |            | 1,000.00    |         |                | 847.40    |                 |            |
| 2181.3637.00                 | Subventions aux ménages privés,<br>parents                      | 25,095.52                     |            | 29,500.00   |         |                | 20,351.00 |                 |            |
| 2181.4260.00                 | Participation des parents aux unités<br>AES                     |                               | 187,682.50 |             |         |                |           | 215,000.00      | 181,821.65 |
| 2181.4260.01                 | Participation des parents aux repas                             |                               | 65,126.90  |             |         |                |           | 60,000.00       | 53,965.10  |
| 2181.4260.02                 | Remboursements de tiers et<br>prestations de tiers              |                               | 2,630.50   |             |         |                |           |                 | 76.80      |
| 2181.4260.03                 | Taxes inscriptions annuelles                                    |                               | 3,350.00   |             |         |                | 3,200.00  |                 | 3,450.00   |
| 2181.4612.00                 | Participations reçues d'autres<br>communes                      |                               | 62,524.35  |             |         |                | 31,910.00 |                 | 13,808.30  |
| 2181.4612.01                 | Dédommagement don communes Le<br>Flon+St-Martin loyers gratuits |                               |            |             |         |                |           |                 | 20,000.00  |
| 2181.4631.00                 | Subventions cantonales                                          |                               | 11,168.39  |             |         |                | 14,000.00 |                 | 37,635.78  |
| 2181.4637.00                 | Subventions aux ménages privés,<br>parents                      |                               | 25,095.52  |             |         |                | 29,500.00 |                 | 20,351.00  |
| 2182                         | Accueil extra-scolaire (AES)                                    | 12,936.70                     |            | 31,300.00   |         |                | 31,300.00 |                 |            |
| 2182                         | VACANCES - pot intercom.Le Flon                                 |                               |            |             |         |                | 4,539.40  |                 | 4,539.40   |
| 2182                         | Accueil extra-scolaire (AES)                                    |                               |            |             |         |                |           |                 |            |
| 2182.3010.01                 | VACANCES - pot intercom.Le Flon                                 |                               |            |             |         |                |           |                 |            |
| 2182.3010.05                 | Salaires du personnel administratif                             | 3,980.75                      |            | 1,500.00    |         |                | 2,306.25  |                 |            |
| 2182.3050.00                 | Salaires AES vacances                                           | 320.25                        |            | 12,400.00   |         |                | 1,934.10  |                 |            |
|                              | Cotisations AVS, AI, APG, AC, frais<br>admin                    |                               |            | 1,300.00    |         |                | 170.50    |                 |            |
| 2182.3052.00                 | Cotisations caisse de pension                                   | 363.75                        |            | 500.00      |         |                | 104.50    |                 |            |
| 2182.3053.00                 | Cotisations assurances-accidents                                | 8.00                          |            | 100.00      |         |                | 3.55      |                 |            |
| 2182.3055.00                 | Cotisations APG maladie                                         | 48.95                         |            | 200.00      |         |                | 20.50     |                 |            |
| 2182.3133.00                 | Charges pour l'informatique                                     |                               |            | 300.00      |         |                |           |                 |            |
| 2182.3612.01                 | Participation au pot commun de la<br>Haute-Veveyse              | 7,322.80                      |            | 13,000.00   |         |                |           |                 |            |
| 2182.3637.00                 | Subventions aux ménages privés,<br>parents                      | 892.20                        |            | 2,000.00    |         |                |           |                 |            |
| 2182.4260.00                 | Participation des parents aux unités<br>AES vacances            |                               | 7,598.20   |             |         |                | 13,000.00 |                 | 2,866.80   |
| 2182.4612.00                 | Participations reçues d'autres<br>communes, Le Flon, St-Martin  |                               | 4,446.30   |             |         |                | 1,800.00  |                 | 375.70     |

| Compte       | Désignation                                                  | Comptes 2025 |         | Budget     |         | 2025       |           | Comptes 2024 |          |
|--------------|--------------------------------------------------------------|--------------|---------|------------|---------|------------|-----------|--------------|----------|
|              |                                                              | Charges      | Revenus | Charges    | Revenus | Charges    | Revenus   | Charges      | Revenus  |
| 2182.4612.01 | Participations reçus du pot commun de la Haute-Veveyse       |              |         |            |         |            | 14,500.00 |              | 1,296.90 |
| 2182.4637.00 | Subventions aux ménages privés, parents                      |              |         |            |         |            | 2,000.00  |              |          |
| 219          | Scolarité obligatoire, non mentionné ailleurs                | 218,731.35   | 892.20  | 201,750.00 |         | 203,872.90 |           |              |          |
| 2195         | Transports scolaires                                         | 218,731.35   |         | 201,750.00 |         | 203,872.90 |           |              |          |
| 2195.3612.00 | Participations aux transports cercle scolaire                | 208,740.00   |         | 186,000.00 |         | 191,751.50 |           |              |          |
| 2195.3612.01 | Part. aux transports courses spéciales                       | 9,991.35     |         | 15,750.00  |         | 12,121.40  |           |              |          |
| 22           | Ecoles spécialisées                                          | 162,024.10   |         | 157,920.00 |         | 150,442.35 |           |              |          |
| 220          | Ecoles spécialisées                                          | 162,024.10   |         | 157,920.00 |         | 150,442.35 |           |              |          |
| 2200         | Ecoles spécialisées                                          | 162,024.10   |         | 157,920.00 |         | 150,442.35 |           |              |          |
| 2200.3611.00 | Part aux mesures pédaogo-thérapeutiques                      | 6,837.20     |         | 7,580.00   |         | 7,219.55   |           |              |          |
| 2200.3631.00 | Part institutions spécialisées personnes handicapées ou inad | 155,186.90   |         | 150,340.00 |         | 113,656.95 |           |              |          |
| 2200.3631.01 | Part subv cantonale formation spéciale                       |              |         |            |         | 29,565.85  |           |              |          |
| 23           | Formation professionnelle initiale                           | 12,105.55    |         | 11,000.00  |         | 10,989.95  |           |              |          |
| 230          | Formation professionnelle initiale                           | 12,105.55    |         | 11,000.00  |         | 10,989.95  |           |              |          |
| 2300         | Formation professionnelle initiale                           | 12,105.55    |         | 11,000.00  |         | 10,989.95  |           |              |          |
| 2300.3611.00 | Part au Service de la formation professionnelle cantonale    | 12,105.55    |         | 11,000.00  |         | 10,989.95  |           |              |          |

| Comptabilité |                                                              | COMPTES DE RESULTAT |               |                   |         | Date:             | 26/02/2026    |
|--------------|--------------------------------------------------------------|---------------------|---------------|-------------------|---------|-------------------|---------------|
| SM St-Martin |                                                              | Détail              |               |                   |         | Page:             | 11            |
| Compte       | Désignation                                                  | Comptes 2025        |               | Budget 2025       |         | Comptes 2024      |               |
|              |                                                              | Charges             | Revenus       | Charges           | Revenus | Charges           | Revenus       |
| <b>3</b>     | <b>Culture, sport et loisirs</b>                             | <b>159,904.95</b>   | <b>420.00</b> | <b>168,246.00</b> |         | <b>177,349.90</b> | <b>210.00</b> |
| <b>32</b>    | <b>Culture</b>                                               | <b>68,171.55</b>    | <b>420.00</b> | <b>71,576.00</b>  |         | <b>73,414.05</b>  | <b>210.00</b> |
| <b>321</b>   | <b>Bibliothèque et littérature</b>                           | <b>9,226.00</b>     |               | <b>9,226.00</b>   |         | <b>9,374.00</b>   |               |
| <b>3210</b>  | <b>Bibliothèque publique</b>                                 | <b>9,226.00</b>     |               | <b>9,226.00</b>   |         | <b>9,374.00</b>   |               |
| 3210.3632.00 | Participat. à la bibliothèque                                | 9,226.00            |               | 9,226.00          |         | 9,374.00          |               |
| <b>329</b>   | <b>Culture</b>                                               | <b>58,945.55</b>    | <b>420.00</b> | <b>62,350.00</b>  |         | <b>64,040.05</b>  | <b>210.00</b> |
| <b>3290</b>  | <b>Culture</b>                                               | <b>13,815.35</b>    | <b>420.00</b> | <b>15,200.00</b>  |         | <b>13,402.25</b>  | <b>210.00</b> |
| 3290.3170.00 | Réceptions communales, 1er août                              | 500.00              |               | 500.00            |         |                   |               |
| 3290.3300.60 | Amortissements planifiés des biens meubles, livres hist.     | 6,768.25            |               | 6,800.00          |         | 6,768.25          |               |
| 3290.3631.00 | Participat. aux stés à but culturel                          | 6,373.30            |               | 4,800.00          |         | 3,479.00          |               |
| 3290.3636.00 | Subventions aux sociétés locales                             | 145.95              |               | 3,000.00          |         | 3,155.00          |               |
| 3290.3636.01 | Frais marché de Noël                                         | 27.85               |               | 100.00            |         |                   |               |
| 3290.4250.00 | Ventes du livre historique                                   |                     | <b>420.00</b> |                   |         |                   | <b>210.00</b> |
| <b>3292</b>  | <b>Parcs publics et chemins pédestres</b>                    | <b>45,130.20</b>    |               | <b>47,150.00</b>  |         | <b>50,637.80</b>  |               |
| 3292.3010.00 | Salaires du personnel éditaire                               | 19,418.55           |               | 18,600.00         |         | 19,092.45         |               |
| 3292.3050.00 | Cotisations AVS, AI, APG, AC, frais admin                    | 1,810.70            |               | 1,700.00          |         | 1,804.10          |               |
| 3292.3052.00 | Cotisations caisse de pension                                | 1,376.40            |               | 1,300.00          |         | 1,182.55          |               |
| 3292.3053.00 | Cotisations assurances-accidents                             | 167.00              |               | 200.00            |         | 179.80            |               |
| 3292.3055.00 | Cotisations APG maladie                                      | 148.50              |               | 150.00            |         | 144.25            |               |
| 3292.3101.00 | Produits de nettoyage et matériel de conciergerie            | 65.95               |               | 200.00            |         |                   |               |
| 3292.3111.00 | Achat machines, appareils, véhicules, outils                 | 38.15               |               |                   |         | 2,088.35          |               |
| 3292.3120.00 | Electricité, eau, combustible                                | 2,029.25            |               | 2,000.00          |         | 2,025.95          |               |
| 3292.3134.00 | Primes d'assurances choses                                   | 1,297.55            |               | 2,000.00          |         | 1,416.55          |               |
| 3292.3137.00 | Impôts sur véhicules                                         | 646.00              |               | 800.00            |         | 614.00            |               |
| 3292.3144.00 | Entretien des places                                         | 2,588.85            |               | 2,000.00          |         | 1,366.05          |               |
| 3292.3144.01 | Entretien Sentier des arbres                                 | 1,354.70            |               | 2,550.00          |         | 4,730.95          |               |
| 3292.3150.00 | Entretien meubles, machines, appareils                       | 231.15              |               | 500.00            |         | 1,263.30          |               |
| 3292.3151.00 | Entretien de machines, appareils, véhicules et outils        | 1,828.80            |               | 3,000.00          |         | 2,372.45          |               |
| 3292.3170.00 | Dédommagements(déplac.,représ.)                              |                     |               |                   |         | 228.40            |               |
| 3292.3300.00 | Amortissements immobilisations corporelles,chemins pédestres | 397.25              |               | 400.00            |         | 397.25            |               |
| 3292.3300.60 | Amortissements planifiés des biens meubles, véhicules voirie | 9,094.90            |               | 9,100.00          |         | 9,094.90          |               |
| 3292.3300.90 | Amortissements planifiés places et places jeux,cabane pic-ni | 2,636.50            |               | 2,650.00          |         | 2,636.50          |               |
| <b>34</b>    | <b>Sport et loisirs</b>                                      | <b>91,733.40</b>    |               | <b>96,670.00</b>  |         | <b>103,935.85</b> |               |

| Compte       | Désignation                                              | Comptes 2025     |         | Budget 2025      |         | Comptes 2024     |         |
|--------------|----------------------------------------------------------|------------------|---------|------------------|---------|------------------|---------|
|              |                                                          | Charges          | Revenus | Charges          | Revenus | Charges          | Revenus |
| <b>341</b>   | <b>Sport</b>                                             | <b>74,698.30</b> |         | <b>79,000.00</b> |         | <b>78,280.85</b> |         |
| <b>3410</b>  | <b>Sport</b>                                             | <b>74,698.30</b> |         | <b>79,000.00</b> |         | <b>78,280.85</b> |         |
| 3410.3101.00 | Matériel d'exploitation, fournitures                     | 826.75           |         | 3,000.00         |         | 4,373.50         |         |
| 3410.3144.00 | Entretien et réparation salle                            |                  |         | 1,000.00         |         |                  |         |
| 3410.3300.90 | Amortissements planifiés place multisport                | 6,022.45         |         | 6,000.00         |         | 6,022.45         |         |
| 3410.3636.00 | Dons aux sociétés sportives                              | 6,162.00         |         | 7,000.00         |         | 6,063.00         |         |
| 3410.3910.10 | Imputation interne frais complexe commun.                | 60,000.00        |         | 60,000.00        |         | 60,000.00        |         |
| 3410.3940.00 | Imputation interne des intérêts                          | 1,687.10         |         | 2,000.00         |         | 1,821.90         |         |
| <b>342</b>   | <b>Loisirs</b>                                           | <b>17,035.10</b> |         | <b>17,670.00</b> |         | <b>25,655.00</b> |         |
| <b>3420</b>  | <b>Loisirs</b>                                           | <b>17,035.10</b> |         | <b>17,670.00</b> |         | <b>25,655.00</b> |         |
| 3420.3632.00 | Contributions à Animation Jeunesse Veveyse               | 12,916.00        |         | 12,916.00        |         | 13,124.00        |         |
| 3420.3636.00 | Contributions au passeport-vacances                      | 653.10           |         | 654.00           |         | 679.00           |         |
| 3420.3637.00 | Dons jeunes majorité civique                             | 66.00            |         | 300.00           |         | 165.00           |         |
| 3420.3637.01 | Dons nonagénaires et centenaires                         | 550.00           |         | 600.00           |         | 1,112.00         |         |
| 3420.3637.02 | Dons divers, contrib. solidarité                         | 1,270.00         |         | 1,000.00         |         | 10,240.00        |         |
| 3420.3637.03 | Dons partie repas table conviviale et animations Senior+ | 1,580.00         |         | 2,200.00         |         | 335.00           |         |

| Comptabilité<br>SM St-Martin |                                                           | COMPTES DE RESULTAT<br>Détail |           |             |           |              |           | Date:<br>Page: | 26/02/2026<br>13 |
|------------------------------|-----------------------------------------------------------|-------------------------------|-----------|-------------|-----------|--------------|-----------|----------------|------------------|
| Compte                       | Désignation                                               | Comptes 2025                  |           | Budget 2025 |           | Comptes 2024 |           |                |                  |
|                              |                                                           | Charges                       | Revenus   | Charges     | Revenus   | Charges      | Revenus   |                |                  |
| 4                            | Santé                                                     | 533,177.55                    | 16,694.10 | 603,785.00  | 11,000.00 | 504,774.25   | 10,223.65 |                |                  |
| 41                           | Hôpitaux, EMS                                             | 281,539.90                    |           | 313,840.00  |           | 256,336.30   |           |                |                  |
| 411                          | Hôpitaux                                                  | 4,583.55                      |           | 4,150.00    |           | 4,512.35     |           |                |                  |
| 4110                         | Hôpitaux                                                  | 4,583.55                      |           | 4,150.00    |           | 4,512.35     |           |                |                  |
| 4110.3611.00                 | Contribution aux coûts résiduels des soins                | 4,583.55                      |           | 4,150.00    |           | 4,512.35     |           |                |                  |
| 412                          | EMS                                                       | 276,956.35                    |           | 309,690.00  |           | 251,823.95   |           |                |                  |
| 4120                         | EMS                                                       | 276,956.35                    |           | 309,690.00  |           | 251,823.95   |           |                |                  |
| 4120.3612.00                 | Participat. aux homes médicalisés de la Veveyse           | 90,777.15                     |           | 112,590.00  |           | 72,477.50    |           |                |                  |
| 4120.3631.00                 | Participat. subv. frais accompagnement personnes âgées    | 186,179.20                    |           | 197,100.00  |           | 179,346.45   |           |                |                  |
| 42                           | Soins ambulatoires                                        | 143,178.45                    | 10,092.40 | 170,495.00  | 7,000.00  | 162,267.80   | 4,443.50  |                |                  |
| 421                          | Soins ambulatoires                                        | 128,976.90                    | 4,380.00  | 154,525.00  | 7,000.00  | 150,051.90   | 4,443.50  |                |                  |
| 4210                         | Soins ambulatoires                                        | 128,976.90                    | 4,380.00  | 154,525.00  | 7,000.00  | 150,051.90   | 4,443.50  |                |                  |
| 4210.3101.00                 | Achat de matériel pr repas à domicile                     |                               |           | 50.00       |           |              |           |                |                  |
| 4210.3612.00                 | Part. aux soins et aides à domicile(RSSV)                 | 90,895.35                     |           | 110,130.00  |           | 94,997.45    |           |                |                  |
| 4210.3612.01                 | Part. aux indemnités forfaitaires (RSSV)                  | 27,009.15                     |           | 26,125.00   |           | 27,886.35    |           |                |                  |
| 4210.3612.02                 | Part. puériculture Veveyse                                | 7,597.15                      |           | 8,170.00    |           | 7,297.80     |           |                |                  |
| 4210.3612.03                 | Frais de l'organe de coordination                         | 3,364.30-                     |           |             |           | 12,481.90    |           |                |                  |
| 4210.3636.00                 | Particip. aux frais de repas à domicile                   | 6,839.55                      |           | 10,000.00   |           | 7,388.40     |           |                |                  |
| 4210.3636.01                 | Dons divers, contrib. solidarité                          |                               |           | 50.00       |           |              |           |                |                  |
| 4210.4636.00                 | Remb. repas à domicile                                    |                               | 4,380.00  |             | 7,000.00  |              | 4,443.50  |                |                  |
| 422                          | Services de sauvetage                                     | 14,201.55                     | 5,712.40  | 15,970.00   |           | 12,215.90    |           |                |                  |
| 4220                         | Services de sauvetage                                     | 14,201.55                     | 5,712.40  | 15,970.00   |           | 12,215.90    |           |                |                  |
| 4220.3090.00                 | Frais de cours first répondants                           | 216.00                        |           | 900.00      |           |              |           |                |                  |
| 4220.3150.00                 | Frais d'entretien (maintenance défibrilateur)             | 512.40                        |           | 510.00      |           | 512.40       |           |                |                  |
| 4220.3300.60                 | Amortissements planifiés des biens meubles, défibrilateur | 557.40                        |           | 560.00      |           | 557.40       |           |                |                  |
| 4220.3612.00                 | Participation communale aux ambulances                    | 12,915.75                     |           | 14,000.00   |           | 11,146.10    |           |                |                  |
| 4220.4612.00                 | Remboursement des excédents des années précédentes        |                               | 5,712.40  |             |           |              |           |                |                  |
| 43                           | Prévention                                                | 8,362.85                      | 6,601.70  | 9,500.00    | 4,000.00  | 8,238.20     | 5,780.15  |                |                  |
| 433                          | Service médical des écoles                                | 8,362.85                      | 6,601.70  | 9,500.00    | 4,000.00  | 8,238.20     | 5,780.15  |                |                  |
| 4330                         | Service médical des écoles                                | 8,362.85                      | 6,601.70  | 9,500.00    | 4,000.00  | 8,238.20     | 5,780.15  |                |                  |
| 4330.3136.00                 | Visites médicales                                         |                               |           | 4,000.00    |           |              |           |                |                  |
| 4330.3611.00                 | Service dentaire cantonal                                 | 6,048.10                      |           | 4,000.00    |           | 6,386.30     |           |                |                  |

| Compte       | Désignation                                         | Comptes 2025 |          | Budget 2025 |           | Comptes 2024 |          |
|--------------|-----------------------------------------------------|--------------|----------|-------------|-----------|--------------|----------|
|              |                                                     | Charges      | Revenus  | Charges     | Revenus   | Charges      | Revenus  |
| 4330.3612.00 | Dédommagement aux assoc.                            | 2,314.75     | 6,601.70 | 1,500.00    | 1,851.90  | 1,851.90     | 5,780.15 |
| 4330.4260.00 | intercom.part médecine scolaire                     |              |          |             |           |              |          |
| 4330.4612.00 | Particip. des parents aux soins dentaires           |              |          |             |           |              |          |
| 49           | Particip. de Le Flon à la médecine scolaire         | 100,096.35   |          | 109,950.00  | 77,931.95 | 77,931.95    |          |
| 490          | Santé publique non mentionnée ailleurs              |              |          |             |           |              |          |
| 4900         | Santé publique non mentionnée ailleurs              |              |          |             |           |              |          |
| 4900.3612.00 | Réseau de santé Particip. frais d'exploitation RSSV | 100,096.35   |          | 109,950.00  | 77,931.95 | 77,931.95    |          |

| Comptabilité<br>SM St-Martin |                                                              | COMPTES DE RESULTAT<br>Détail |                 |                   |                 | Date:<br>Page:    |                 | 26/02/2026<br>15 |  |
|------------------------------|--------------------------------------------------------------|-------------------------------|-----------------|-------------------|-----------------|-------------------|-----------------|------------------|--|
| Compte                       | Désignation                                                  | Comptes 2025                  |                 | Budget 2025       |                 | Comptes 2024      |                 |                  |  |
|                              |                                                              | Charges                       | Revenus         | Charges           | Revenus         | Charges           | Revenus         |                  |  |
| <b>5</b>                     | <b>Prévoyance sociale</b>                                    | <b>480,825.02</b>             | <b>1,765.95</b> | <b>493,332.00</b> | <b>1,100.00</b> | <b>477,181.92</b> | <b>1,107.70</b> |                  |  |
| 52                           | Invalidité                                                   | 302,547.85                    |                 | 296,560.00        |                 | 285,280.85        |                 |                  |  |
| 523                          | Institutions pour personnes handicapées ou inadaptées        | 302,547.85                    |                 | 296,560.00        |                 | 285,280.85        |                 |                  |  |
| 5230                         | Institutions pour personnes handicapées ou inadaptées        | 302,547.85                    |                 | 296,560.00        |                 | 285,280.85        |                 |                  |  |
| 5230.3631.00                 | Part cantonale aux institutions spécialisées et aux handicap | 302,547.85                    |                 | 296,560.00        |                 | 285,280.85        |                 |                  |  |
| 53                           | Vieillesse et survivants                                     | 1,843.40                      | 1,130.10        | 1,600.00          | 1,100.00        | 1,100.00          | 1,107.70        |                  |  |
| 531                          | Assurance-vieillesse et survivants (AVS)                     | 1,843.40                      | 1,130.10        | 1,600.00          | 1,100.00        | 1,100.00          | 1,107.70        |                  |  |
| 5310                         | Assurance-vieillesse et survivants (AVS)                     | 1,843.40                      | 1,130.10        | 1,600.00          | 1,100.00        | 1,100.00          | 1,107.70        |                  |  |
| 5310.3111.00                 | Achat machines, appareils, véhicules, outils                 | 174.70                        |                 |                   |                 |                   |                 |                  |  |
| 5310.3130.00                 | Frais affranchissements, envois Senior+ etc                  | 568.70                        |                 | 500.00            |                 |                   |                 |                  |  |
| 5310.3910.00                 | Imputation interne pour salaires                             | 1,100.00                      |                 | 1,100.00          |                 | 1,100.00          |                 |                  |  |
| 5310.4611.00                 | Remboursement traitement agent AVS                           |                               | 1,130.10        |                   | 1,100.00        |                   | 1,107.70        |                  |  |
| <b>54</b>                    | <b>Famille et jeunesse</b>                                   | <b>79,831.15</b>              | <b>635.85</b>   | <b>73,667.00</b>  |                 | <b>66,383.60</b>  |                 |                  |  |
| 541                          | Allocations familiales (AF)                                  | 5,923.55                      |                 | 6,000.00          |                 | 5,393.90          |                 |                  |  |
| 5410                         | Allocations familiales (AF)                                  | 5,923.55                      |                 | 6,000.00          |                 | 5,393.90          |                 |                  |  |
| 5410.3631.00                 | Financement des AF pour personnes sans activité lucrative    | 5,923.55                      |                 | 6,000.00          |                 | 5,393.90          |                 |                  |  |
| 543                          | Avance et recouvrement des pensions alimentaires             | 6,604.15                      |                 | 6,667.00          |                 | 5,836.90          |                 |                  |  |
| 5430                         | Avance et recouvrement des pensions alimentaires             | 6,604.15                      |                 | 6,667.00          |                 | 5,836.90          |                 |                  |  |
| 5430.3631.00                 | Part avances sur contributions d'entretien non récupérées    | 6,604.15                      |                 | 6,667.00          |                 | 5,836.90          |                 |                  |  |
| 545                          | Prestations aux familles                                     | 67,303.45                     | 635.85          | 61,000.00         |                 | 55,152.80         |                 |                  |  |
| 5450                         | Structures d'accueil extrafamilial de jour                   | 67,303.45                     | 635.85          | 61,000.00         |                 | 55,152.80         |                 |                  |  |
| 5450.3636.00                 | Subventions aux crèches et garderies                         | 39,812.75                     |                 | 50,000.00         |                 | 41,632.20         |                 |                  |  |
| 5450.3636.01                 | Subventions pour accueil familial de jour                    | 23,490.70                     |                 | 7,000.00          |                 | 7,631.05          |                 |                  |  |
| 5450.3636.02                 | Particip. aux écoles maternelles atelier jeux                | 4,000.00                      |                 | 4,000.00          |                 | 5,889.55          |                 |                  |  |
| 5450.4636.00                 | Remb. d'organisations privées à but non lucratif             |                               | 635.85          |                   |                 |                   |                 |                  |  |
| <b>55</b>                    | <b>Chômage</b>                                               | <b>19,295.50</b>              |                 | <b>18,705.00</b>  |                 | <b>18,703.50</b>  |                 |                  |  |

| Compte       | Désignation                                                  | Comptes 2025     |         | Budget 2025       |         | Comptes 2024      |         |
|--------------|--------------------------------------------------------------|------------------|---------|-------------------|---------|-------------------|---------|
|              |                                                              | Charges          | Revenus | Charges           | Revenus | Charges           | Revenus |
| <b>559</b>   | <b>Chômage</b>                                               | <b>19,295.50</b> |         | <b>18,705.00</b>  |         | <b>18,703.50</b>  |         |
| <b>5590</b>  | <b>Chômage</b>                                               | <b>19,295.50</b> |         | <b>18,705.00</b>  |         | <b>18,703.50</b>  |         |
| 5590.3631.00 | Contribution au fonds cantonal de l'emploi                   | 19,295.50        |         | 18,705.00         |         | 18,703.50         |         |
| <b>57</b>    | <b>Aide sociale et domaine de l'asile</b>                    | <b>77,307.12</b> |         | <b>102,800.00</b> |         | <b>105,713.97</b> |         |
| <b>572</b>   | <b>Aide matérielle</b>                                       | <b>55,113.02</b> |         | <b>74,775.00</b>  |         | <b>76,776.07</b>  |         |
| <b>5720</b>  | <b>Aide matérielle</b>                                       | <b>51,304.15</b> |         | <b>71,775.00</b>  |         | <b>72,945.30</b>  |         |
| 5720.3611.00 | Part LASoc aux services sociaux                              | 9,178.90         |         | 18,635.00         |         | 18,031.95         |         |
| 5720.3611.01 | Part LASoc, services sociaux spécialisés                     | 1,865.95         |         | 1,910.00          |         | 1,821.35          |         |
| 5720.3612.00 | Aide sociale - Service Social Haute-Veveyse                  | 40,259.30        |         | 51,230.00         |         | 53,092.00         |         |
| <b>5721</b>  | <b>Aide matérielle à bien plaie</b>                          | <b>3,808.87</b>  |         | <b>3,000.00</b>   |         | <b>3,830.77</b>   |         |
| 5721.3637.00 | Aide à des ménages privés - déchets enfants et séniors       | 3,808.87         |         | 3,000.00          |         | 3,830.77          |         |
| <b>579</b>   | <b>Assistance, non mentionnée ailleurs</b>                   | <b>22,194.10</b> |         | <b>28,025.00</b>  |         | <b>28,937.90</b>  |         |
| <b>5790</b>  | <b>Assistance, non mentionnée ailleurs</b>                   | <b>22,194.10</b> |         | <b>28,025.00</b>  |         | <b>28,937.90</b>  |         |
| 5790.3611.00 | Aide aux victimes d'infractions                              | 2,985.10         |         | 2,365.00          |         | 2,391.90          |         |
| 5790.3612.00 | Frais de fonctionnement du Service social RSSV salaire admin | 19,209.00        |         | 25,660.00         |         | 26,546.00         |         |

| Compte       | Désignation                                           | Comptes 2025      |                 | Budget 2025       |                 | Comptes 2024      |                 |
|--------------|-------------------------------------------------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|
|              |                                                       | Charges           | Revenus         | Charges           | Revenus         | Charges           | Revenus         |
| <b>6</b>     | <b>Trafic et télécommunications</b>                   |                   |                 |                   |                 |                   |                 |
| <b>61</b>    | <b>Circulation routière</b>                           | <b>346,104.65</b> | <b>7,150.50</b> | <b>347,115.00</b> | <b>6,000.00</b> | <b>314,412.20</b> | <b>7,933.25</b> |
| <b>615</b>   | <b>Routes communales</b>                              | <b>306,677.30</b> | <b>6,137.50</b> | <b>304,750.00</b> | <b>6,000.00</b> | <b>278,734.20</b> | <b>7,933.25</b> |
| <b>6150</b>  | <b>Routes communales</b>                              | <b>306,677.30</b> | <b>6,137.50</b> | <b>304,750.00</b> | <b>6,000.00</b> | <b>278,734.20</b> | <b>7,933.25</b> |
| 6150.3010.00 | Salaire du personnel éditilaire                       | 29,636.45         |                 | 25,000.00         |                 | 31,567.55         |                 |
| 6150.3050.00 | Cotisations AVS, AI, APG, AC, frais admin             | 2,231.65          |                 | 2,000.00          |                 | 2,182.35          |                 |
| 6150.3052.00 | Cotisations caisse de pension                         | 1,440.80          |                 | 1,000.00          |                 | 1,324.25          |                 |
| 6150.3053.00 | Cotisations assurances-accidents                      | 255.00            |                 | 250.00            |                 | 290.90            |                 |
| 6150.3055.00 | Cotisations APG maladie                               | 296.45            |                 | 300.00            |                 | 306.90            |                 |
| 6150.3101.00 | Achat de carburant                                    | 320.15            |                 | 500.00            |                 | 254.20            |                 |
| 6150.3101.01 | Achat de march,gravier et matériel+signalisation      |                   |                 | 5,000.00          |                 | 5,966.85          |                 |
| 6150.3101.02 | Achat de sacs Robidog                                 |                   |                 |                   |                 |                   |                 |
| 6150.3111.00 | Achat de machines et matériel, véhicule, outils       | 1,915.05          |                 | 500.00            |                 | 933.05            |                 |
| 6150.3119.00 | Achat de poubelles Robidog                            | 1,633.95          |                 | 800.00            |                 | 4,166.90          |                 |
| 6150.3120.00 | Eclairage public                                      | 3,934.20          |                 | 6,000.00          |                 | 3,472.60          |                 |
| 6150.3130.00 | Prestations de tiers                                  | 9,159.75          |                 | 5,000.00          |                 | 2,813.20          |                 |
| 6150.3134.00 | Assurances des véhicules                              | 2,126.50          |                 | 2,500.00          |                 | 2,361.80          |                 |
| 6150.3137.00 | Impôts sur véhicules                                  | 242.00            |                 | 700.00            |                 | 230.00            |                 |
| 6150.3141.00 | Entretien des routes et de l'éclairage                | 55,785.00         |                 | 55,000.00         |                 | 30,781.05         |                 |
| 6150.3141.01 | Déblaiement,sablage,protection hivernale              | 70,507.10         |                 | 75,000.00         |                 | 65,564.25         |                 |
| 6150.3151.00 | Frais de véhicules et de machines                     | 2,811.90          |                 | 4,000.00          |                 | 74.35             |                 |
| 6150.3161.00 | Frais de location véhicules                           | 5,074.50          |                 | 4,000.00          |                 | 9,341.85          |                 |
| 6150.3170.00 | Dédommagements (déplac., représentat.)                |                   |                 |                   |                 | 214.00            |                 |
| 6150.3300.10 | Amortissements planifiés des routes                   | 109,645.40        |                 | 109,000.00        |                 | 107,416.00        |                 |
| 6150.3910.00 | Imputation interne pour élimination poubelles Robidog | 1,974.80          |                 | 1,200.00          |                 | 1,355.00          |                 |
| 6150.3940.00 | Imputation interne des intérêts                       | 7,686.65          |                 | 7,000.00          |                 | 8,117.15          |                 |
| 6150.4260.00 | Remboursement de tiers                                |                   | 388.10          |                   |                 |                   | 614.50          |
| 6150.4260.01 | Facturation de services à des tiers, déneigement      |                   | 5,749.40        |                   |                 |                   | 7,318.75        |
| <b>62</b>    | <b>Transports publics</b>                             | <b>39,427.35</b>  | <b>1,013.00</b> | <b>42,365.00</b>  |                 | <b>35,678.00</b>  |                 |
| <b>621</b>   | <b>Infrastructures de transports publics</b>          | <b>9,076.00</b>   |                 | <b>9,389.00</b>   |                 | <b>9,084.00</b>   |                 |
| <b>6210</b>  | <b>Infrastructures de transports publics</b>          | <b>9,076.00</b>   |                 | <b>9,389.00</b>   |                 | <b>9,084.00</b>   |                 |
| 6210.3611.00 | Part. au fonds fédéral d'infras. ferroviaires         | 9,076.00          |                 | 9,389.00          |                 | 9,084.00          |                 |

| Compte       | Désignation                               | Comptes 2025 |          | Budget 2025 |         | Comptes 2024 |         |
|--------------|-------------------------------------------|--------------|----------|-------------|---------|--------------|---------|
|              |                                           | Charges      | Revenus  | Charges     | Revenus | Charges      | Revenus |
| 622          | Trafic régional et agglomération          | 30,351.35    | 1,013.00 | 32,976.00   |         | 26,594.00    |         |
| 6220         | Trafic régional et agglomération          | 30,351.35    | 1,013.00 | 32,976.00   |         | 26,594.00    |         |
| 6220.3611.00 | Part.aux dépenses canton. trafic régional | 29,389.00    |          | 32,976.00   |         | 26,594.00    |         |
| 6220.3637.00 | Achats cartes CFF pour des ménages privés | 962.35       |          |             |         |              |         |
| 6220.4260.00 | Remboursement de tiers et cartes CFF      |              | 1,013.00 |             |         |              |         |

| Comptabilité<br>SM St-Martin |                                                                                | COMPTES DE RESULTAT<br>Détail |            |            |            | Date:<br>Page: | 26/02/2026<br>19 |
|------------------------------|--------------------------------------------------------------------------------|-------------------------------|------------|------------|------------|----------------|------------------|
| Compte                       | Désignation                                                                    | Comptes 2025                  |            | Budget     |            | Comptes 2024   |                  |
|                              |                                                                                | Charges                       | Revenus    | Charges    | Revenus    | Charges        | Revenus          |
| 7                            | Protection de l'environnement et aménagement du territoire                     | 560,602.23                    | 517,534.32 | 528,360.00 | 485,000.00 | 546,249.76     | 517,200.80       |
| 71                           | Approvisionnement en eau                                                       | 190,105.45                    | 190,105.45 | 176,250.00 | 176,250.00 | 183,083.40     | 183,083.40       |
| 710                          | Approvisionnement en eau                                                       | 190,105.45                    | 190,105.45 | 176,250.00 | 176,250.00 | 183,083.40     | 183,083.40       |
| 7101                         | Approvisionnement communal en eau                                              | 190,105.45                    | 190,105.45 | 176,250.00 | 176,250.00 | 183,083.40     | 183,083.40       |
| 7101.3000.00                 | Jetons de présences, autorités et commissions                                  |                               |            | 300.00     |            |                |                  |
| 7101.3010.00                 | Salaire du personnel édilitaire                                                | 1,778.30                      |            | 1,500.00   |            | 1,827.50       |                  |
| 7101.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin                                      | 144.05                        |            | 150.00     |            | 144.25         |                  |
| 7101.3052.00                 | Cotisations caisse de pension                                                  | 110.40                        |            | 100.00     |            | 94.80          |                  |
| 7101.3053.00                 | Cotisations assurances-accidents                                               | 15.55                         |            | 50.00      |            | 16.90          |                  |
| 7101.3055.00                 | Cotisations APG maladie                                                        | 16.95                         |            | 50.00      |            | 18.25          |                  |
| 7101.3105.00                 | Achat d'eau pour revente                                                       | 120,498.65                    |            | 122,000.00 |            | 98,222.58      |                  |
| 7101.3111.00                 | Achat de machines, appareils, véhicules, outils                                |                               |            | 1,000.00   |            | 81.05          |                  |
| 7101.3111.01                 | Achat de compteurs d'eau                                                       | 404.85                        |            |            |            | 2,404.40       |                  |
| 7101.3130.00                 | Prestations de tiers                                                           |                               |            |            |            | 1,163.75       |                  |
| 7101.3137.00                 | TVA au taux forfaitaire                                                        | 181.75                        |            | 200.00     |            | 180.45         |                  |
| 7101.3143.00                 | Entretien du réseau d'eau                                                      | 14,726.50                     |            | 26,200.00  |            | 11,412.25      |                  |
| 7101.3158.00                 | Contrat de maintenance informatique                                            | 889.65                        |            | 900.00     |            | 889.65         |                  |
| 7101.3170.00                 | Dédommagements (déplac., représentat.)                                         | 63.00                         |            | 100.00     |            | 61.50          |                  |
| 7101.3300.31                 | Amortissements planifiés des immobilisations corporelles                       | 16,622.70                     |            | 16,200.00  |            | 14,815.20      |                  |
| 7101.3510.01                 | Attribution au financement spécial                                             | 28,193.30                     |            | 2,000.00   |            | 45,686.99      |                  |
| 7101.3612.00                 | équilibre du compte (FSEC Participations aux associations intercommunales AVGG | 5,350.60                      |            | 5,500.00   |            | 5,186.43       |                  |
| 7101.3940.00                 | Imputation interne des intérêts                                                | 1,109.20                      |            |            |            | 877.45         |                  |
| 7101.4240.00                 | Location de compteurs                                                          |                               | 20.60      |            |            |                | 20.50            |
| 7101.4240.01                 | Taxes de base (m2 terrain)                                                     |                               | 26,634.50  |            | 26,000.00  |                | 26,270.00        |
| 7101.4240.02                 | Vente d'eau , taxe d'utilisation (m3)                                          |                               | 134,000.15 |            | 122,000.00 |                | 127,489.15       |
| 7101.4240.03                 | Taxe équiv. habitant EQH                                                       |                               | 21,100.35  |            | 20,000.00  |                | 20,423.35        |
| 7101.4260.00                 | Remboursement de tiers                                                         |                               |            |            |            |                | 750.00           |
| 7101.4660.70                 | Amortis.planifié des subv. Investis. taxes de raccordements                    |                               | 8,349.85   |            | 8,250.00   |                | 8,130.40         |
| 72                           | Traitement des eaux usées                                                      | 180,515.85                    | 180,515.85 | 173,000.00 | 173,000.00 | 180,929.80     | 180,929.80       |
| 720                          | Traitement des eaux usées                                                      | 180,515.85                    | 180,515.85 | 173,000.00 | 173,000.00 | 180,929.80     | 180,929.80       |
| 7201                         | Traitement communal des eaux usées                                             | 180,515.85                    | 180,515.85 | 173,000.00 | 173,000.00 | 180,929.80     | 180,929.80       |

| Comptabilité<br>SM St-Martin |                                                              | COMPTES DE RESULTAT<br>Détail |            |             |            | Date:<br>26/02/2026 | Page:<br>20 |
|------------------------------|--------------------------------------------------------------|-------------------------------|------------|-------------|------------|---------------------|-------------|
| Compte                       | Désignation                                                  | Comptes 2025                  |            | Budget 2025 |            | Comptes 2024        |             |
|                              |                                                              | Charges                       | Revenus    | Charges     | Revenus    | Charges             | Revenus     |
| 7201.3000.00                 | Jetons de présences, autorités et commissions                |                               |            | 100.00      |            |                     |             |
| 7201.3101.00                 | Matériel d'exploitation et fournitures                       |                               |            | 100.00      |            | 6.50                |             |
| 7201.3111.00                 | Achat de machines, appareils, véhicules, outils              |                               |            | 100.00      |            |                     |             |
| 7201.3120.00                 | Electricité, eau, combustible                                | 1,580.09                      |            | 4,400.00    |            | 5,117.26            |             |
| 7201.3130.00                 | Prestations de services de tiers et curage                   | 7,930.52                      |            | 6,000.00    |            | 15,029.54           |             |
| 7201.3132.00                 | Honoraires                                                   | 6,539.05                      |            | 500.00      |            |                     |             |
| 7201.3133.00                 | Charges pour l'informatique, mise à jour PGEE                | 768.04                        |            | 500.00      |            |                     |             |
| 7201.3143.00                 | Entretien des infrastructures et installations               | 11,737.93                     |            | 15,000.00   |            | 11,383.48           |             |
| 7201.3150.00                 | Entretien meubles, machines, appareils, maintenance STAP     | 7,921.20                      |            | 4,000.00    |            | 6,300.19            |             |
| 7201.3199.00                 | Réduction de l'impôt préalable TVA effective                 | 2,170.47                      |            | 2,000.00    |            | 3,388.06            |             |
| 7201.3300.31                 | Amortissements planifiés des immobilis.corporelles           | 27,217.20                     |            | 27,500.00   |            | 23,238.25           |             |
| 7201.3320.90                 | Amortissements planifiés des immobilis. incorporelles        | 2,995.10                      |            | 3,000.00    |            | 2,373.15            |             |
| 7201.3510.01                 | Attribution au financement spécial équilibre du compte (FSEC | 13,006.77                     |            | 195.00      |            | 10,332.23           |             |
| 7201.3612.00                 | Participation aux amortissements VOG                         | 48,539.08                     |            | 65,385.00   |            | 55,139.01           |             |
| 7201.3612.01                 | Participation aux amortissements VOG                         | 37,976.60                     |            | 27,520.00   |            | 36,311.08           |             |
| 7201.3940.00                 | Imputation interne des intérêts                              | 12,133.80                     |            | 16,700.00   |            | 12,311.05           |             |
| 7201.4240.01                 | Taxes de base (m2 terrain)                                   |                               | 58,370.45  |             | 60,000.00  |                     | 58,128.70   |
| 7201.4240.02                 | Taxes d'utilisation (m3)                                     |                               | 77,487.10  |             | 70,000.00  |                     | 80,530.20   |
| 7201.4240.03                 | Taxe équiv. habitant EQH                                     |                               | 22,016.50  |             | 20,000.00  |                     | 21,072.85   |
| 7201.4660.70                 | Amortis.planifié des subv. Investis. taxes de raccordements  |                               | 22,641.80  |             | 23,000.00  |                     | 21,198.05   |
| 73                           | Gestion des déchets                                          | 163,176.18                    | 128,460.52 | 148,600.00  | 116,500.00 | 149,043.61          | 117,132.70  |
| 730                          | Gestion des déchets                                          | 163,176.18                    | 128,460.52 | 148,600.00  | 116,500.00 | 149,043.61          | 117,132.70  |
| 7301                         | Gestion des ordures ménagères                                | 163,176.18                    | 128,460.52 | 148,600.00  | 116,500.00 | 149,043.61          | 117,132.70  |
| 7301.3010.00                 | Salaire du personnel édilitaire                              | 4,798.00                      |            | 6,000.00    |            | 6,378.40            |             |
| 7301.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin                    | 449.05                        |            | 600.00      |            | 577.50              |             |
| 7301.3052.00                 | Cotisations caisse de pension                                | 339.70                        |            | 400.00      |            | 378.55              |             |
| 7301.3053.00                 | Cotisations assurances-accidents                             | 41.30                         |            | 100.00      |            | 57.95               |             |
| 7301.3055.00                 | Cotisations APG maladie                                      | 36.95                         |            | 100.00      |            | 42.45               |             |
| 7301.3101.00                 | Achats de cartes pour les Moloks                             | 1,106.40                      |            | 200.00      |            |                     |             |
| 7301.3109.00                 | Autres charges de matériel - remboursement vignettes déchets |                               |            |             |            | 7,665.00            |             |

| Comptabilité<br>SM St-Martin |                                                              | COMPTES DE RESULTAT<br>Détail |           |             |           | Date:<br>Page: |           | 26/02/2026<br>21 |  |
|------------------------------|--------------------------------------------------------------|-------------------------------|-----------|-------------|-----------|----------------|-----------|------------------|--|
| Compte                       | Designation                                                  | Comptes 2025                  |           | Budget 2025 |           | Comptes 2024   |           |                  |  |
|                              |                                                              | Charges                       | Revenus   | Charges     | Revenus   | Charges        | Revenus   |                  |  |
| 7301.3111.00                 | Achat de machines, appareils, véhicules, outils              | 40.05                         |           |             |           |                |           |                  |  |
| 7301.3130.00                 | Frais de transport, ramassage et décharge                    | 22,782.40                     |           | 21,000.00   |           | 21,888.15      |           |                  |  |
| 7301.3130.01                 | Frais d'élimination autres déchets, végétaux etc             | 2,248.00                      |           | 3,000.00    |           | 2,157.95       |           |                  |  |
| 7301.3130.02                 | Frais bancaires et postaux liés aux Moloks                   | 821.08                        |           | 1,200.00    |           | 1,056.96       |           |                  |  |
| 7301.3132.00                 | Honoraires et frais d'étude                                  | 340.00                        |           | 500.00      |           |                |           |                  |  |
| 7301.3137.00                 | TVA au taux forfaitaire                                      | 3,730.85                      |           | 3,000.00    |           | 3,016.40       |           |                  |  |
| 7301.3143.00                 | Entretien des infrastructures et installations               | 3,125.80                      |           | 500.00      |           | 314.65         |           |                  |  |
| 7301.3158.00                 | Contrat de maintenance Moloks - informatique                 | 6,384.65                      |           | 5,000.00    |           | 5,076.40       |           |                  |  |
| 7301.3300.31                 | Amortissements planifiés des immobilis corporelles           | 6,985.65                      |           | 7,000.00    |           | 6,985.65       |           |                  |  |
| 7301.3612.00                 | Participation à la déchetterie intercom.                     | 100,000.00                    |           | 90,000.00   |           | 83,809.40      |           |                  |  |
| 7301.3612.01                 | Part. plastiques agricoles à la déchetterie intercom.        | 9,946.30                      |           | 10,000.00   |           | 9,638.20       |           |                  |  |
| 7301.4240.00                 | Taxe de base                                                 |                               | 73,759.50 |             | 70,000.00 |                | 69,491.50 |                  |  |
| 7301.4240.01                 | Taxe à la quantité, déchets au kg                            |                               | 39,332.37 |             | 30,000.00 |                | 31,230.40 |                  |  |
| 7301.4240.03                 | Taxes pour élimination des plastiques agricoles              |                               | 10,710.00 |             | 10,500.00 |                | 10,356.50 |                  |  |
| 7301.4260.00                 | Remboursements et participations de tiers + cartes suppl.    |                               | 562.00    |             |           |                | 700.00    |                  |  |
| 7301.4634.01                 | Péréquation aux frais de transports SAIDEF                   |                               | 1,192.75  |             | 4,000.00  |                | 3,029.00  |                  |  |
| 7301.4910.00                 | Imputation interne pour déchets salle polyval.+école+Robidog |                               | 2,903.90  |             | 2,000.00  |                | 2,325.30  |                  |  |
| 74                           | Aménagements                                                 | 2,001.75                      |           |             |           | 3,702.70       |           |                  |  |
| 741                          | Corrections de cours d'eau                                   | 2,001.75                      |           | 2,130.00    |           | 3,702.70       |           |                  |  |
| 7410                         | Corrections de cours d'eau                                   | 2,001.75                      |           | 2,130.00    |           | 3,702.70       |           |                  |  |
| 7410.3142.00                 | Entretien des ouvrages d'améag.des cours d'eau               |                               |           | 500.00      |           |                |           |                  |  |
| 7410.3300.20                 | Amortissements planifiés aménag. Cours d'eau PA              | 1,427.20                      |           | 1,430.00    |           | 3,084.20       |           |                  |  |
| 7410.3940.00                 | Imputation interne des intérêts                              | 574.55                        |           | 200.00      |           | 618.50         |           |                  |  |
| 77                           | Protection de l'environnement, autres                        | 12,574.05                     | 4,500.00  | 13,280.00   | 6,000.00  | 15,230.60      | 5,259.90  |                  |  |
| 771                          | Cimetière                                                    | 12,574.05                     | 4,500.00  | 13,280.00   | 6,000.00  | 15,230.60      | 5,259.90  |                  |  |
| 7710                         | Cimetière communal                                           | 12,574.05                     | 4,500.00  | 13,280.00   | 6,000.00  | 15,230.60      | 5,259.90  |                  |  |
| 7710.3010.00                 | Salaire du personnel édilitaire                              | 3,066.80                      |           | 3,000.00    |           | 3,054.60       |           |                  |  |
| 7710.3050.00                 | Cotisations AVS, AI, APG, AC, frais admin                    | 290.10                        |           | 300.00      |           | 288.45         |           |                  |  |

| Compte       | Désignation                                                  | Comptes 2025 |           | Budget    |           | 2025      |           | Comptes   |           |
|--------------|--------------------------------------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|              |                                                              | Charges      | Revenus   | Charges   | Revenus   | Charges   | Revenus   | Charges   | Revenus   |
| 7710.3052.00 | Cotisations caisse de pension                                | 220.25       |           | 200.00    |           |           |           | 189.05    |           |
| 7710.3053.00 | Cotisations assurances-accidents                             | 26.15        |           | 50.00     |           |           |           | 28.30     |           |
| 7710.3055.00 | Cotisations APG maladie                                      | 23.45        |           | 30.00     |           |           |           | 22.90     |           |
| 7710.3111.00 | Achat de machines, appareils, véhicules, outils              | 318.30       |           | 500.00    |           |           |           | 282.70    |           |
| 7710.3120.00 | Eau, énergie, combustible, élimination déchets               | 62.15        |           | 100.00    |           |           |           | 90.75     |           |
| 7710.3130.00 | Prestations de services de tiers et creuse                   | 2,300.00     |           | 2,000.00  |           |           |           | 1,945.80  |           |
| 7710.3130.01 | Prestations de services de tiers pour ramassage et décharge  | 735.10       |           | 1,000.00  |           |           |           | 1,470.20  |           |
| 7710.3143.00 | Entretien du cimetière                                       | 1,446.95     |           | 2,000.00  |           |           |           | 3,773.05  |           |
| 7710.3300.90 | Amortissements planifiés cimetière, colombarium              | 4,084.80     |           | 4,100.00  |           |           |           | 4,084.80  |           |
| 7710.4240.00 | Taxes d'entrée et de concessions                             |              | 4,500.00  |           |           |           | 4,000.00  |           | 3,200.00  |
| 7710.4240.01 | Travaux pour des tiers                                       |              |           |           |           |           | 2,000.00  |           | 2,059.90  |
| 79           |                                                              |              |           |           |           |           |           |           |           |
| 790          | Aménagement du territoire                                    | 12,228.95    | 13,952.50 | 15,100.00 | 13,250.00 | 14,259.65 | 13,250.00 | 14,259.65 | 30,795.00 |
| 7900         | Aménagement du territoire                                    | 12,228.95    | 13,952.50 | 15,100.00 | 13,250.00 | 14,259.65 | 13,250.00 | 14,259.65 | 30,795.00 |
| 7900.3000.00 | Jetons de présences, autorités et commissions                | 12,228.95    | 13,952.50 | 500.00    |           |           |           |           | 30,795.00 |
| 7900.3101.00 | Achat de matériel, plaquettes maison                         |              |           | 250.00    |           |           |           | 745.20    |           |
| 7900.3130.00 | Permis de construire, préavis                                | 3,300.00     |           | 3,000.00  |           |           |           | 3,798.40  |           |
| 7900.3130.01 | Remboursement des cartes contrôle                            | 1,400.00     |           | 1,000.00  |           |           |           | 1,500.00  |           |
| 7900.3130.02 | Cotisations aux associations                                 |              |           | 200.00    |           |           |           | 216.00    |           |
| 7900.3130.03 | Affranchissements des envois                                 | 113.50       |           | 200.00    |           |           |           | 161.80    |           |
| 7900.3132.00 | Honoraires et spécialiste protect. incendie                  | 1,666.95     |           | 4,000.00  |           |           |           | 1,002.55  |           |
| 7900.3320.90 | Amortissements planifiés des immobilisations incorporelles ( | 5,748.50     |           | 5,750.00  |           |           |           | 6,835.70  |           |
| 7900.3612.00 | Participation à l'association pour le Plan Directeur Régiona |              |           | 200.00    |           |           |           |           |           |
| 7900.4210.00 | Autorisations de construire                                  |              | 13,352.50 |           |           |           | 12,000.00 |           | 28,785.00 |
| 7900.4210.01 | Cartes de contrôle encaissées                                |              | 600.00    |           |           |           | 1,000.00  |           | 1,600.00  |
| 7900.4250.00 | Vente de matériel, plaquettes maisons                        |              |           |           |           |           | 250.00    |           | 410.00    |

| Comptabilité |                                                          | COMPTES DE RESULTAT |           |            |           | Date:        | 26/02/2026 |
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| Compte       | Désignation                                              | Comptes 2025        |           | Budget     |           | Comptes 2024 |            |
|              |                                                          | Charges             | Revenus   | Charges    | Revenus   | Charges      | Revenus    |
| 8            | Economie publique                                        | 106,886.30          | 92,982.85 | 111,187.00 | 80,450.00 | 42,970.65    | 53,007.20  |
| 81           | Agriculture                                              | 301.15              |           | 630.00     |           | 330.00       |            |
| 811          | Administration, exécution et contrôle                    | 301.15              |           | 630.00     |           | 330.00       |            |
| 8110         | Administration, exécution et contrôle                    | 301.15              |           | 630.00     |           | 330.00       |            |
| 8110.3000.00 | Jetons de présences, autorités et commissions            |                     |           | 200.00     |           |              |            |
| 8110.3050.00 | Cotisations AVS, AI, APG, AC, frais admin                |                     |           | 30.00      |           |              |            |
| 8110.3130.00 | Prestations de services de tiers et cotisations          | 300.00              |           | 300.00     |           | 330.00       |            |
| 8110.3612.00 | Particip. syndicats d'améliorat. foncières               |                     |           | 100.00     |           |              |            |
| 8110.3910.00 | Imputation interne élimination déchets plantes invasives | 1.15                |           |            |           |              |            |
| 82           | Sylviculture                                             | 10,827.35           | 34,320.45 | 8,950.00   | 30,000.00 | 12,681.55    | 50,804.80  |
| 820          | Sylviculture                                             | 10,827.35           | 34,320.45 | 8,950.00   | 30,000.00 | 12,681.55    | 50,804.80  |
| 8200         | Domaine forestier communal                               | 10,827.35           | 34,320.45 | 8,950.00   | 30,000.00 | 12,681.55    | 50,804.80  |
| 8200.3101.01 | Frais de reboisement, achats de plants et de parcelles   | 2,268.00            |           |            |           |              |            |
| 8200.3101.02 | Achat de bois et de sapins de Noël                       |                     |           | 50.00      |           | 4,362.40     |            |
| 8200.3102.00 | Imprimés et publication                                  | 263.90              |           | 250.00     |           | 229.45       |            |
| 8200.3130.00 | Honoraires, études et prest. services de tiers           | 300.00              |           |            |           |              |            |
| 8200.3141.00 | Entretien des routes forestières                         |                     |           | 500.00     |           |              |            |
| 8200.3170.00 | Dédommagements(déplac.,représ.)                          | 79.45               |           | 150.00     |           | 173.70       |            |
| 8200.3635.00 | Participation à la corporation de triage                 | 7,916.00            |           | 8,000.00   |           | 7,916.00     |            |
| 8200.4250.00 | Produit des ventes de bois                               |                     | 33,995.45 |            | 30,000.00 |              | 50,804.80  |
| 8200.4631.00 | Subventions cantonales                                   |                     | 325.00    |            |           |              |            |
| 84           | Tourisme                                                 | 13,980.65           |           | 13,065.00  |           | 15,835.00    |            |
| 840          | Tourisme                                                 | 13,980.65           |           | 13,065.00  |           | 15,835.00    |            |
| 8400         | Tourisme communal                                        | 13,980.65           |           | 13,065.00  |           | 15,835.00    |            |
| 8400.3612.01 | Participation tourisme en Veveyse                        | 13,980.65           |           | 13,065.00  |           | 15,835.00    |            |
| 85           | Industrie, artisanat et commerce                         | 461.30              |           | 462.00     |           | 469.00       |            |
| 850          | Industrie, artisanat et commerce                         | 461.30              |           | 462.00     |           | 469.00       |            |
| 8500         | Promotion économique                                     | 461.30              |           | 462.00     |           | 469.00       |            |
| 8500.3612.00 | Soutien comptoir Veveyse                                 | 461.30              |           | 462.00     |           | 469.00       |            |
| 87           | Combustibles et énergie                                  | 81,315.85           | 58,662.40 | 88,080.00  | 50,450.00 | 13,655.10    | 2,202.40   |
| 879          | Centrale de chauffe                                      | 81,315.85           | 58,662.40 | 88,080.00  | 50,450.00 | 13,655.10    | 2,202.40   |
| 8791         | Centrale de chauffe - copeaux de bois                    | 81,315.85           | 58,662.40 | 88,080.00  | 50,450.00 | 13,655.10    | 2,202.40   |

| Compte       | Désignation                                                 | Comptes 2025 |           | Budget 2025 |           | Comptes 2024 |          |
|--------------|-------------------------------------------------------------|--------------|-----------|-------------|-----------|--------------|----------|
|              |                                                             | Charges      | Revenus   | Charges     | Revenus   | Charges      | Revenus  |
| 8791.3010.00 | Salaire de conciergerie                                     | 2,975.70     |           | 3,000.00    |           |              |          |
| 8791.3050.00 | Cotisations AVS, AI, APG, AC, frais admin                   | 281.45       |           | 300.00      |           |              |          |
| 8791.3052.00 | Cotisations caisse de pension                               | 238.55       |           | 200.00      |           |              |          |
| 8791.3053.00 | Cotisations assurances-accidents                            | 25.35        |           | 50.00       |           |              |          |
| 8791.3055.00 | Cotisations APG maladie                                     | 22.75        |           | 30.00       |           |              |          |
| 8791.3120.00 | Achat transport plaquettes et élimination déchets           | 19,892.25    |           | 26,000.00   |           | 8,190.00     |          |
| 8791.3144.00 | Entretien des installations                                 | 3,268.10     |           | 6,000.00    |           | 536.60       |          |
| 8791.3150.00 | Entretien machines et appareils, maintenance et ramonage    | 4,153.00     |           | 6,500.00    |           |              |          |
| 8791.3300.00 | Amortissements immobilisations corporelles                  | 34,044.45    |           | 31,000.00   |           | 757.65       |          |
| 8791.3940.00 | Imputation interne des intérêts                             | 16,414.25    |           | 15,000.00   |           | 4,170.85     |          |
| 8791.4250.00 | Vente d'énergie à des tiers                                 |              | 12,577.15 |             | 7,600.00  |              |          |
| 8791.4250.01 | Vente d'énergie à la commune                                |              | 23,556.75 |             | 25,500.00 |              |          |
| 8791.4250.02 | Vente d'énergie à l'école                                   |              | 19,194.00 |             | 16,200.00 |              |          |
| 8791.4660.70 | Amortis.planifié des subv. Investis. taxes de raccordements |              | 3,334.50  |             | 1,150.00  |              | 2,202.40 |

| Comptabilité<br>SM St-Martin |                                                          | COMPTES DE RESULTAT<br>Détail |                     |                   |                     | Date:<br>Page:    |                     | 26/02/2026<br>25 |         |
|------------------------------|----------------------------------------------------------|-------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|------------------|---------|
| Compte                       | Désignation                                              | Comptes 2025                  |                     | Budget 2025       |                     | Comptes 2024      |                     | Revenus          | Revenus |
|                              |                                                          | Charges                       | Revenus             | Charges           | Revenus             | Charges           | Revenus             |                  |         |
| <b>9</b>                     | <b>Finances et impôts</b>                                |                               |                     |                   |                     |                   |                     |                  |         |
| <b>91</b>                    | <b>Impôts</b>                                            | <b>137,100.41</b>             | <b>4,220,564.09</b> | <b>125,300.00</b> | <b>3,777,895.00</b> | <b>115,021.60</b> | <b>3,812,902.70</b> |                  |         |
| <b>910</b>                   | <b>Impôts communaux ordinaires</b>                       | <b>89,241.24</b>              | <b>3,534,377.03</b> | <b>75,800.00</b>  | <b>3,100,403.00</b> | <b>78,877.05</b>  | <b>3,127,893.32</b> |                  |         |
| 9100.3130.00                 | Frais de rappels et de poursuites                        | 89,241.24                     | 3,534,377.03        | 75,800.00         | 3,100,403.00        | 78,877.05         | 3,127,893.32        |                  |         |
| 9100.3130.01                 | Frais de perception d'impôts et provision d'encaissement | 89,241.24                     | 2,949,418.10        | 75,800.00         | 2,722,033.00        | 78,877.05         | 2,702,505.05        |                  |         |
|                              | Frais de perception d'impôts et                          | 6,528.45                      |                     | 6,000.00          |                     | 7,265.00          |                     |                  |         |
|                              | Pertes sur créances effectives - SCC                     | 42,182.80                     |                     | 37,000.00         |                     | 40,270.90         |                     |                  |         |
| 9100.3181.00                 | Pertes sur créances effectives                           | 30,526.34                     |                     | 20,000.00         |                     | 15,899.95         |                     |                  |         |
| 9100.3181.01                 | communes                                                 | 226.40                        |                     | 500.00            |                     | 60.80             |                     |                  |         |
| 9100.3181.02                 | Remboursements d'impôts                                  | 868.30                        |                     |                   |                     | 1,260.00          |                     |                  |         |
| 9100.3181.03                 | Intérêts sur remboursements                              | 8,760.10                      |                     | 12,300.00         |                     | 14,150.45         |                     |                  |         |
| 9100.3199.00                 | Escomptes sur impôts                                     | 148.85                        |                     |                   |                     | 30.05-            |                     |                  |         |
| 9100.4000.00                 | Impôts sur le revenu des personnes physiques             |                               | 2,642,098.65        |                   | 2,440,000.00        |                   | 2,411,254.75        |                  |         |
| 9100.4000.30                 | Impôt sur les prestations en capital                     |                               |                     |                   |                     |                   |                     |                  |         |
| 9100.4001.00                 | Impôts sur la fortune des personnes physiques            |                               | 30,289.05           |                   | 45,000.00           |                   | 47,015.25           |                  |         |
| 9100.4002.00                 | Impôt à la source                                        |                               | 186,206.20          |                   | 175,000.00          |                   | 182,466.95          |                  |         |
| 9100.4010.00                 | Impôt sur le bénéfice des personnes morales              |                               | 43,187.60           |                   | 37,000.00           |                   | 48,888.35           |                  |         |
| 9100.4011.00                 | Impôt sur le capital des personnes morales               |                               | 40,990.50           |                   | 20,000.00           |                   | 5,053.00            |                  |         |
|                              |                                                          |                               | 2,613.10            |                   | 1,000.00            |                   | 3,046.75            |                  |         |
| 9100.4611.00                 | Compensation cantonale de base - Réforme fiscale         |                               | 4,033.00            |                   | 4,033.00            |                   | 4,780.00            |                  |         |
| <b>9101</b>                  | <b>Impôts communaux spéciaux</b>                         |                               |                     |                   |                     |                   |                     |                  |         |
| 9101.4021.00                 | Contribution immobilière                                 |                               | <b>584,958.93</b>   |                   | <b>378,370.00</b>   |                   | <b>425,388.27</b>   |                  |         |
| 9101.4022.10                 | Impôt sur les gains immobiliers et plus-values           |                               | 209,913.35          |                   | 206,000.00          |                   | 206,833.50          |                  |         |
|                              |                                                          |                               | 141,758.75          |                   | 100,000.00          |                   | 127,407.25          |                  |         |
| 9101.4023.00                 | Impôt sur les mutations                                  |                               | 136,128.25          |                   | 45,000.00           |                   | 44,355.05           |                  |         |
| 9101.4024.00                 | Impôt sur les successions et donations                   |                               | 62,330.95           |                   | 5,000.00            |                   | 13,881.95           |                  |         |
| 9101.4033.00                 | Impôt sur les chiens                                     |                               | 6,792.50            |                   | 7,500.00            |                   | 7,172.50            |                  |         |
| 9101.4260.00                 | Remboursement frais de poursuites                        |                               | 5,978.70            |                   | 4,300.00            |                   | 5,477.70            |                  |         |
| 9101.4260.01                 | Pénalités et intérêts de retard                          |                               | 20,749.15           |                   | 10,000.00           |                   | 19,579.00           |                  |         |
| 9101.4260.02                 | Frais de rappels communaux                               |                               | 1,307.28            |                   | 570.00              |                   | 681.32              |                  |         |
| <b>93</b>                    | <b>Péréquation financière intercommunale</b>             |                               | <b>291,819.00</b>   |                   | <b>291,819.00</b>   |                   | <b>309,366.00</b>   |                  |         |
|                              |                                                          |                               |                     |                   |                     |                   |                     |                  |         |
| <b>930</b>                   | <b>Péréquation financière intercommunale</b>             |                               | <b>291,819.00</b>   |                   | <b>291,819.00</b>   |                   | <b>309,366.00</b>   |                  |         |
|                              |                                                          |                               |                     |                   |                     |                   |                     |                  |         |
| <b>9300</b>                  | <b>Péréquation financière intercommunale</b>             |                               | <b>291,819.00</b>   |                   | <b>291,819.00</b>   |                   | <b>309,366.00</b>   |                  |         |

| Compte       | Désignation                                               | Comptes 2025 |            | Budget    |            | 2025      |            | Comptes   |         | 2024       |
|--------------|-----------------------------------------------------------|--------------|------------|-----------|------------|-----------|------------|-----------|---------|------------|
|              |                                                           | Charges      | Revenus    | Charges   | Revenus    | Charges   | Revenus    | Charges   | Revenus |            |
| 9300.4621.00 | Attribution de la péréquation des besoins                 |              | 46,559.00  |           | 46,559.00  |           |            |           |         | 49,681.00  |
| 9300.4622.00 | Attribution de la péréquation des ressources              |              | 245,260.00 |           | 245,260.00 |           |            |           |         | 259,685.00 |
| 95           | Part aux recettes sans affectation, autres                | 2,424.60     | 96,983.00  | 2,200.00  | 86,000.00  | 2,219.90  | 88,797.40  | 2,219.90  |         | 88,797.40  |
| 950          | Part aux recettes sans affectation, autres                | 2,424.60     | 96,983.00  | 2,200.00  | 86,000.00  | 2,219.90  | 88,797.40  | 2,219.90  |         | 88,797.40  |
| 9500         | Part aux recettes sans affectation, autres                | 2,424.60     | 96,983.00  | 2,200.00  | 86,000.00  | 2,219.90  | 88,797.40  | 2,219.90  |         | 88,797.40  |
| 9500.3130.00 | Provision d'encais pour impôts sur les véhicules à moteur | 2,424.60     |            | 2,200.00  |            |           |            |           |         |            |
| 9500.4601.00 | Part. à l'impôt cantonal sur les véhicules à moteur       |              | 96,983.00  |           | 86,000.00  |           |            |           |         | 88,797.40  |
| 96           | Administration de la fortune et de la dette               | 45,434.57    | 45,472.06  | 47,300.00 | 47,560.00  | 33,924.65 | 34,554.43  | 33,924.65 |         | 34,554.43  |
| 961          | Intérêts                                                  | 45,434.57    | 45,472.06  | 47,300.00 | 47,560.00  | 33,924.65 | 34,554.43  | 33,924.65 |         | 34,554.43  |
| 9610         | Intérêts                                                  | 45,434.57    | 45,472.06  | 47,300.00 | 47,560.00  | 33,924.65 | 34,554.43  | 33,924.65 |         | 34,554.43  |
| 9610.3400.00 | Intérêts passifs des engagements courants                 | 45,434.57    |            | 47,300.00 |            |           |            |           |         |            |
| 9610.4400.00 | Intérêts des liquidités                                   |              | 285.31     |           | 260.00     |           | 645.48     |           |         | 645.48     |
| 9610.4940.00 | Imputation interne des intérêts                           |              | 45,186.75  |           | 47,300.00  |           | 33,908.95  |           |         | 33,908.95  |
| 97           | Redistributions                                           |              |            |           | 200.00     |           | 378.55     |           |         | 378.55     |
| 971          | Redistribution liées à la taxe sur le CO2                 |              |            |           | 200.00     |           | 378.55     |           |         | 378.55     |
| 9710         | Redistribution liées à la taxe sur le CO2                 |              |            |           | 200.00     |           | 378.55     |           |         | 378.55     |
| 9710.4699.00 | Redistribution liées à la taxe sur le CO2                 |              |            |           | 200.00     |           | 378.55     |           |         | 378.55     |
| 99           | Postes non ventilables                                    |              | 251,913.00 |           | 251,913.00 |           | 251,913.00 |           |         | 251,913.00 |
| 990          | Postes non ventilables                                    |              | 251,913.00 |           | 251,913.00 |           | 251,913.00 |           |         | 251,913.00 |
| 9900         | Postes non ventilables                                    |              | 251,913.00 |           | 251,913.00 |           | 251,913.00 |           |         | 251,913.00 |
| 9900.4895.00 | Prélèvement sur la réserve de réévaluation du PA          |              | 251,913.00 |           | 251,913.00 |           | 251,913.00 |           |         | 251,913.00 |

| Compte | Désignation                                      | Comptes 2025 |            | Budget 2025  |            | Comptes 2024 |            |
|--------|--------------------------------------------------|--------------|------------|--------------|------------|--------------|------------|
|        |                                                  | Charges      | Revenus    | Charges      | Revenus    | Charges      | Revenus    |
| 0      | Administration Générale                          |              |            |              |            |              |            |
| 01     | Législatif et exécutif                           | 764,844.75   | 185,598.30 | 749,643.00   | 177,530.00 | 730,690.54   | 184,478.20 |
| 011    | Législatif                                       | 137,871.60   |            | 154,050.00   |            | 143,185.90   |            |
| 0110   | Législatif                                       | 10,816.50    |            | 13,800.00    |            | 12,383.00    |            |
| 012    | Exécutif                                         | 10,816.50    |            | 13,800.00    |            | 12,383.00    |            |
| 0120   | Exécutif                                         | 127,055.10   |            | 140,250.00   |            | 130,802.90   |            |
| 02     | Services généraux                                | 127,055.10   |            | 140,250.00   |            | 130,802.90   |            |
| 021    | Administration des finances et des contributions | 626,973.15   | 185,598.30 | 595,593.00   | 177,530.00 | 587,504.64   | 184,478.20 |
|        |                                                  | 2,545.05     |            | 1,500.00     |            | 2,504.72     |            |
| 0210   | Administration des finances et des contributions | 2,545.05     |            | 1,500.00     |            | 2,504.72     |            |
| 022    | Services généraux, autres                        | 458,615.40   |            | 461,073.00   |            | 407,489.57   | 26,971.05  |
| 0220   | Services généraux, autres                        | 458,615.40   | 30,888.15  | 461,073.00   | 25,400.00  | 407,489.57   | 26,971.05  |
| 029    | Immeubles patrimoine administratif               | 165,812.70   | 154,710.15 | 133,020.00   | 152,130.00 | 177,510.35   | 157,507.15 |
| 0290   | Immeuble complexe communal                       | 141,356.55   | 137,950.15 | 106,790.00   | 135,370.00 | 142,241.30   | 137,597.15 |
| 0291   | Ancienne école Besencens                         | 6,715.75     | 14,960.00  | 7,330.00     | 14,960.00  | 15,868.20    | 14,960.00  |
| 0292   | Abri PC Flaugères                                | 11,714.35    | 1,800.00   | 12,500.00    | 1,800.00   | 13,283.65    | 4,950.00   |
| 0293   | Bâtiment édilitaire                              | 6,026.05     |            | 6,400.00     |            | 6,117.20     |            |
| 1      | Ordre et sécurité publics, défense               |              |            |              |            |              |            |
| 14     | Questions juridiques                             | 93,626.40    | 43,662.30  | 98,437.00    | 34,000.00  | 74,273.70    | 35,948.10  |
| 140    | Questions juridiques                             | 29,521.60    | 2,669.00   | 29,250.00    |            | 21,300.90    | 2,632.90   |
| 1400   | Questions juridiques générales                   | 29,521.60    | 2,669.00   | 29,250.00    |            | 21,300.90    | 2,632.90   |
| 15     | Service du feu                                   | 56,306.95    | 40,993.30  | 60,000.00    | 34,000.00  | 49,096.30    | 33,315.20  |
| 150    | Service du feu                                   | 56,306.95    | 40,993.30  | 60,000.00    | 34,000.00  | 49,096.30    | 33,315.20  |
| 1500   | Service du feu communal                          | 56,306.95    | 40,993.30  | 60,000.00    | 34,000.00  | 49,096.30    | 33,315.20  |
| 16     | Défense                                          | 7,797.85     |            | 9,187.00     |            | 3,876.50     |            |
| 161    | Défense militaire                                | 5,466.35     |            | 3,560.00     |            | 1,042.95     |            |
| 1610   | Défense militaire                                | 5,466.35     |            | 3,560.00     |            | 1,042.95     |            |
| 162    | Défense civile                                   | 2,331.50     |            | 5,627.00     |            | 2,833.55     |            |
| 1620   | Protection civile                                | 2,331.50     |            | 5,627.00     |            | 2,833.55     |            |
| 2      | Formation                                        | 1,876,328.06 | 413,534.46 | 1,866,545.00 | 387,910.00 | 1,860,897.30 | 379,069.38 |
| 21     | Scolarité obligatoire                            | 1,702,198.41 | 413,534.46 | 1,697,625.00 | 387,910.00 | 1,699,465.00 | 379,069.38 |
| 211    | Ecole primaire I (école enfantine)               | 80,738.35    |            | 80,200.00    |            | 82,322.25    |            |
| 2110   | Ecole primaire I (école enfantine)               | 80,738.35    |            | 80,200.00    |            | 82,322.25    |            |
| 212    | Ecole primaire II                                | 446,766.40   |            | 452,640.00   |            | 469,240.35   |            |
| 2120   | Ecole primaire II                                | 446,766.40   |            | 452,640.00   |            | 469,240.35   |            |
| 213    | Ecole du cycle d'orientation                     | 400,755.00   | 40,019.60  | 402,123.00   |            | 426,607.00   | 40,421.35  |
| 2130   | Ecole du cycle d'orientation                     | 400,755.00   | 40,019.60  | 402,123.00   |            | 426,607.00   | 40,421.35  |
| 214    | Ecoles de musique                                | 24,501.40    |            | 22,152.00    |            | 14,172.40    |            |

| Comptabilité<br>SM St-Martin |                                               | COMPTES DE RESULTAT<br>Fonctions |            |             |            | Date:<br>Page: |            | 26/02/2026<br>2 |  |
|------------------------------|-----------------------------------------------|----------------------------------|------------|-------------|------------|----------------|------------|-----------------|--|
| Compte                       | Désignation                                   | Comptes 2025                     |            | Budget 2025 |            | Comptes 2024   |            |                 |  |
|                              |                                               | Charges                          | Revenus    | Charges     | Revenus    | Charges        | Revenus    |                 |  |
| 2140                         | Conservatoire                                 | 24,501.40                        |            | 22,152.00   |            | 14,172.40      |            |                 |  |
| 217                          | Bâtiments scolaires                           | 130,351.55                       | 3,000.00   | 134,365.00  | 3,000.00   | 160,510.05     | 3,000.00   | 3,000.00        |  |
| 2170                         | Bâtiments scolaires                           | 130,351.55                       | 3,000.00   | 134,365.00  | 3,000.00   | 160,510.05     | 3,000.00   | 3,000.00        |  |
| 218                          | Accueil extra-scolaire (AES)                  | 400,354.36                       | 370,514.86 | 404,395.00  | 384,910.00 | 342,740.05     | 335,648.03 |                 |  |
| 2180                         | Accueil extra-scolaire (AES)                  | 29,839.50                        |            | 19,485.00   |            | 7,092.00       |            |                 |  |
| 2181                         | Accueil extra-scolaire (AES)                  | 357,578.16                       | 357,578.16 | 353,610.00  | 353,610.00 | 331,108.65     | 331,108.63 |                 |  |
| 2182                         | Intercommunal - POT COMMUN                    |                                  |            |             |            |                |            |                 |  |
| 2182                         | Accueil extra-scolaire (AES)                  | 12,936.70                        | 12,936.70  | 31,300.00   | 31,300.00  |                |            |                 |  |
| 2182                         | VACANCES - pot intercom.Le Flon               |                                  |            |             |            | 4,539.40       | 4,539.40   |                 |  |
| 2182                         | Accueil extra-scolaire (AES)                  |                                  |            |             |            |                |            |                 |  |
| 219                          | VACANCES - pot intercom.Le Flon               |                                  |            |             |            | 203,872.90     |            |                 |  |
| 219                          | Scolarité obligatoire, non mentionné ailleurs | 218,731.35                       |            | 201,750.00  |            |                |            |                 |  |
| 2195                         | Transports scolaires                          | 218,731.35                       |            | 201,750.00  |            | 203,872.90     |            |                 |  |
| 22                           | Ecoles spécialisées                           | 162,024.10                       |            | 157,920.00  |            | 150,442.35     |            |                 |  |
| 220                          | Ecoles spécialisées                           | 162,024.10                       |            | 157,920.00  |            | 150,442.35     |            |                 |  |
| 2200                         | Ecoles spécialisées                           | 162,024.10                       |            | 157,920.00  |            | 150,442.35     |            |                 |  |
| 23                           | Formation professionnelle initiale            | 12,105.55                        |            | 11,000.00   |            | 10,989.95      |            |                 |  |
| 230                          | Formation professionnelle initiale            | 12,105.55                        |            | 11,000.00   |            | 10,989.95      |            |                 |  |
| 2300                         | Formation professionnelle initiale            | 12,105.55                        |            | 11,000.00   |            | 10,989.95      |            |                 |  |
| 3                            | Culture, sport et loisirs                     | 159,904.95                       | 420.00     | 168,246.00  |            | 177,349.90     | 210.00     | 210.00          |  |
| 32                           | Culture                                       | 68,171.55                        | 420.00     | 71,576.00   |            | 73,414.05      |            |                 |  |
| 321                          | Bibliothèque et littérature                   | 9,226.00                         |            | 9,226.00    |            | 9,374.00       |            |                 |  |
| 3210                         | Bibliothèque publique                         | 9,226.00                         |            | 9,226.00    |            | 9,374.00       |            |                 |  |
| 329                          | Culture                                       | 58,945.55                        | 420.00     | 62,350.00   |            | 64,040.05      | 210.00     | 210.00          |  |
| 3290                         | Culture                                       | 13,815.35                        | 420.00     | 15,200.00   |            | 13,402.25      | 210.00     | 210.00          |  |
| 3292                         | Parcs publics et chemins pédestres            | 45,130.20                        |            | 47,150.00   |            | 50,637.80      |            |                 |  |
| 34                           | Sport et loisirs                              | 91,733.40                        |            | 96,670.00   |            | 103,935.85     |            |                 |  |
| 341                          | Sport                                         | 74,698.30                        |            | 79,000.00   |            | 78,280.85      |            |                 |  |
| 3410                         | Sport                                         | 74,698.30                        |            | 79,000.00   |            | 78,280.85      |            |                 |  |
| 342                          | Loisirs                                       | 17,035.10                        |            | 17,670.00   |            | 25,655.00      |            |                 |  |
| 3420                         | Loisirs                                       | 17,035.10                        |            | 17,670.00   |            | 25,655.00      |            |                 |  |
| 4                            | Santé                                         | 533,177.55                       | 16,694.10  | 603,785.00  | 11,000.00  | 504,774.25     | 10,223.65  |                 |  |
| 41                           | Hôpitaux, EMS                                 | 281,539.90                       |            | 313,840.00  |            | 256,336.30     |            |                 |  |
| 411                          | Hôpitaux                                      | 4,583.55                         |            | 4,150.00    |            | 4,512.35       |            |                 |  |
| 4110                         | Hôpitaux                                      | 4,583.55                         |            | 4,150.00    |            | 4,512.35       |            |                 |  |
| 412                          | EMS                                           | 276,956.35                       |            | 309,690.00  |            | 251,823.95     |            |                 |  |
| 4120                         | EMS                                           | 276,956.35                       |            | 309,690.00  |            | 251,823.95     |            |                 |  |
| 42                           | Soins ambulatoires                            | 143,178.45                       | 10,092.40  | 170,495.00  | 7,000.00   | 162,267.80     | 4,443.50   | 4,443.50        |  |
| 421                          | Soins ambulatoires                            | 128,976.90                       | 4,380.00   | 154,525.00  | 7,000.00   | 150,051.90     | 4,443.50   | 4,443.50        |  |
| 4210                         | Soins ambulatoires                            | 128,976.90                       | 4,380.00   | 154,525.00  | 7,000.00   | 150,051.90     | 4,443.50   | 4,443.50        |  |

| Comptabilité<br>SM St-Martin |                                                       | COMPTES DE RESULTAT<br>Fonctions |          |             |          | Date:<br>Page: |         | 26/02/2026<br>3 |  |
|------------------------------|-------------------------------------------------------|----------------------------------|----------|-------------|----------|----------------|---------|-----------------|--|
| Compte                       | Désignation                                           | Comptes 2025                     |          | Budget 2025 |          | Comptes 2024   |         |                 |  |
|                              |                                                       | Charges                          | Revenus  | Charges     | Revenus  | Charges        | Revenus |                 |  |
| 422                          | Services de sauvetage                                 | 14,201.55                        | 5,712.40 | 15,970.00   |          | 12,215.90      |         |                 |  |
| 4220                         | Services de sauvetage                                 | 14,201.55                        | 5,712.40 | 15,970.00   |          | 12,215.90      |         |                 |  |
| 43                           | Prévention                                            | 8,362.85                         | 6,601.70 | 9,500.00    | 4,000.00 | 8,238.20       |         | 5,780.15        |  |
| 433                          | Service médical des écoles                            | 8,362.85                         | 6,601.70 | 9,500.00    | 4,000.00 | 8,238.20       |         | 5,780.15        |  |
| 4330                         | Service médical des écoles                            | 8,362.85                         | 6,601.70 | 9,500.00    | 4,000.00 | 8,238.20       |         | 5,780.15        |  |
| 49                           | Santé publique non mentionnée ailleurs                | 100,096.35                       |          | 109,950.00  |          | 77,931.95      |         |                 |  |
| 490                          | Santé publique non mentionnée ailleurs                | 100,096.35                       |          | 109,950.00  |          | 77,931.95      |         |                 |  |
| 4900                         | Réseau de santé                                       | 100,096.35                       |          | 109,950.00  |          | 77,931.95      |         |                 |  |
| 5                            | Prévoyance sociale                                    | 480,825.02                       | 1,765.95 | 493,332.00  | 1,100.00 | 477,181.92     |         | 1,107.70        |  |
| 52                           | Invalidité                                            | 302,547.85                       |          | 296,560.00  |          | 285,280.85     |         |                 |  |
| 523                          | Institutions pour personnes handicapées ou inadaptées | 302,547.85                       |          | 296,560.00  |          | 285,280.85     |         |                 |  |
| 5230                         | Institutions pour personnes handicapées ou inadaptées | 302,547.85                       |          | 296,560.00  |          | 285,280.85     |         |                 |  |
| 53                           | Vieillesse et survivants                              | 1,843.40                         | 1,130.10 | 1,600.00    | 1,100.00 | 1,100.00       |         | 1,107.70        |  |
| 531                          | Assurance-vieillesse et survivants (AVS)              | 1,843.40                         | 1,130.10 | 1,600.00    | 1,100.00 | 1,100.00       |         | 1,107.70        |  |
| 5310                         | Assurance-vieillesse et survivants (AVS)              | 1,843.40                         | 1,130.10 | 1,600.00    | 1,100.00 | 1,100.00       |         | 1,107.70        |  |
| 54                           | Famille et jeunesse                                   | 79,831.15                        | 635.85   | 73,667.00   |          | 66,383.60      |         |                 |  |
| 541                          | Allocations familiales (AF)                           | 5,923.55                         |          | 6,000.00    |          | 5,393.90       |         |                 |  |
| 5410                         | Allocations familiales (AF)                           | 5,923.55                         |          | 6,000.00    |          | 5,393.90       |         |                 |  |
| 543                          | Avance et recouvrement des pensions alimentaires      | 6,604.15                         |          | 6,667.00    |          | 5,836.90       |         |                 |  |
| 5430                         | Avance et recouvrement des pensions alimentaires      | 6,604.15                         |          | 6,667.00    |          | 5,836.90       |         |                 |  |
| 545                          | Prestations aux familles                              | 67,303.45                        | 635.85   | 61,000.00   |          | 55,152.80      |         |                 |  |
| 5450                         | Structures d'accueil extrafamilial de jour            | 67,303.45                        | 635.85   | 61,000.00   |          | 55,152.80      |         |                 |  |
| 55                           | Chômage                                               | 19,295.50                        |          | 18,705.00   |          | 18,703.50      |         |                 |  |
| 559                          | Chômage                                               | 19,295.50                        |          | 18,705.00   |          | 18,703.50      |         |                 |  |
| 5590                         | Chômage                                               | 19,295.50                        |          | 18,705.00   |          | 18,703.50      |         |                 |  |
| 57                           | Aide sociale et domaine de l'asile                    | 77,307.12                        |          | 102,800.00  |          | 105,713.97     |         |                 |  |
| 572                          | Aide matérielle                                       | 55,113.02                        |          | 74,775.00   |          | 76,776.07      |         |                 |  |
| 5720                         | Aide matérielle                                       | 51,304.15                        |          | 71,775.00   |          | 72,945.30      |         |                 |  |
| 5721                         | Aide matérielle à bien plaire                         | 3,808.87                         |          | 3,000.00    |          | 3,830.77       |         |                 |  |
| 579                          | Assistance, non mentionnée ailleurs                   | 22,194.10                        |          | 28,025.00   |          | 28,937.90      |         |                 |  |
| 5790                         | Assistance, non mentionnée ailleurs                   | 22,194.10                        |          | 28,025.00   |          | 28,937.90      |         |                 |  |
| 6                            | Trafic et télécommunications                          | 346,104.65                       | 7,150.50 | 347,115.00  | 6,000.00 | 314,412.20     |         | 7,933.25        |  |

| Comptabilité<br>SM St-Martin |                                                            | COMPTES DE RESULTAT<br>Fonctions |            |             |            | Date:<br>26/02/2026 | Page:<br>4 |
|------------------------------|------------------------------------------------------------|----------------------------------|------------|-------------|------------|---------------------|------------|
| Compte                       | Désignation                                                | Comptes 2025                     |            | Budget 2025 |            | Comptes 2024        |            |
|                              |                                                            | Charges                          | Revenus    | Charges     | Revenus    | Charges             | Revenus    |
| 61                           | Circulation routière                                       | 306,677.30                       | 6,137.50   | 304,750.00  | 6,000.00   | 278,734.20          | 7,933.25   |
| 615                          | Routes communales                                          | 306,677.30                       | 6,137.50   | 304,750.00  | 6,000.00   | 278,734.20          | 7,933.25   |
| 6150                         | Routes communales                                          | 306,677.30                       | 6,137.50   | 304,750.00  | 6,000.00   | 278,734.20          | 7,933.25   |
| 62                           | Transports publics                                         | 39,427.35                        | 1,013.00   | 42,365.00   |            | 35,678.00           |            |
| 621                          | Infrastructures de transports publics                      | 9,076.00                         |            | 9,389.00    |            | 9,084.00            |            |
| 6210                         | Infrastructures de transports publics                      | 9,076.00                         |            | 9,389.00    |            | 9,084.00            |            |
| 622                          | Trafic régional et agglomération                           | 30,351.35                        | 1,013.00   | 32,976.00   |            | 26,594.00           |            |
| 6220                         | Trafic régional et agglomération                           | 30,351.35                        | 1,013.00   | 32,976.00   |            | 26,594.00           |            |
| 7                            | Protection de l'environnement et aménagement du territoire | 560,602.23                       | 517,534.32 | 528,360.00  | 485,000.00 | 546,249.76          | 517,200.80 |
| 71                           | Approvisionnement en eau                                   | 190,105.45                       | 190,105.45 | 176,250.00  | 176,250.00 | 183,083.40          | 183,083.40 |
| 710                          | Approvisionnement en eau                                   | 190,105.45                       | 190,105.45 | 176,250.00  | 176,250.00 | 183,083.40          | 183,083.40 |
| 7101                         | Approvisionnement communal en eau                          | 190,105.45                       | 190,105.45 | 176,250.00  | 176,250.00 | 183,083.40          | 183,083.40 |
| 72                           | Traitement des eaux usées                                  | 180,515.85                       | 180,515.85 | 173,000.00  | 173,000.00 | 180,929.80          | 180,929.80 |
| 720                          | Traitement des eaux usées                                  | 180,515.85                       | 180,515.85 | 173,000.00  | 173,000.00 | 180,929.80          | 180,929.80 |
| 7201                         | Traitement communal des eaux usées                         | 180,515.85                       | 180,515.85 | 173,000.00  | 173,000.00 | 180,929.80          | 180,929.80 |
| 73                           | Gestion des déchets                                        | 163,176.18                       | 128,460.52 | 148,600.00  | 116,500.00 | 149,043.61          | 117,132.70 |
| 730                          | Gestion des déchets                                        | 163,176.18                       | 128,460.52 | 148,600.00  | 116,500.00 | 149,043.61          | 117,132.70 |
| 7301                         | Gestion des ordures ménagères                              | 163,176.18                       | 128,460.52 | 148,600.00  | 116,500.00 | 149,043.61          | 117,132.70 |
| 74                           | Aménagements                                               | 2,001.75                         |            | 2,130.00    |            | 3,702.70            |            |
| 741                          | Corrections de cours d'eau                                 | 2,001.75                         |            | 2,130.00    |            | 3,702.70            |            |
| 7410                         | Corrections de cours d'eau                                 | 2,001.75                         |            | 2,130.00    |            | 3,702.70            |            |
| 77                           | Protection de l'environnement, autres                      | 12,574.05                        | 4,500.00   | 13,280.00   | 6,000.00   | 15,230.60           | 5,259.90   |
| 771                          | Cimetière                                                  | 12,574.05                        | 4,500.00   | 13,280.00   | 6,000.00   | 15,230.60           | 5,259.90   |
| 7710                         | Cimetière communal                                         | 12,574.05                        | 4,500.00   | 13,280.00   | 6,000.00   | 15,230.60           | 5,259.90   |
| 79                           | Aménagement du territoire                                  | 12,228.95                        | 13,952.50  | 15,100.00   | 13,250.00  | 14,259.65           | 30,795.00  |
| 790                          | Aménagement du territoire                                  | 12,228.95                        | 13,952.50  | 15,100.00   | 13,250.00  | 14,259.65           | 30,795.00  |
| 7900                         | Aménagement du territoire                                  | 12,228.95                        | 13,952.50  | 15,100.00   | 13,250.00  | 14,259.65           | 30,795.00  |
| 8                            | Economie publique                                          | 106,886.30                       | 92,982.85  | 111,187.00  | 80,450.00  | 42,970.65           | 53,007.20  |
| 81                           | Agriculture                                                | 301.15                           |            | 630.00      |            | 330.00              |            |
| 811                          | Administration, exécution et contrôle                      | 301.15                           |            | 630.00      |            | 330.00              |            |
| 8110                         | Administration, exécution et contrôle                      | 301.15                           |            | 630.00      |            | 330.00              |            |
| 82                           | Sylviculture                                               | 10,827.35                        | 34,320.45  | 8,950.00    | 30,000.00  | 12,681.55           | 50,804.80  |
| 820                          | Sylviculture                                               | 10,827.35                        | 34,320.45  | 8,950.00    | 30,000.00  | 12,681.55           | 50,804.80  |
| 8200                         | Domaine forestier communal                                 | 10,827.35                        | 34,320.45  | 8,950.00    | 30,000.00  | 12,681.55           | 50,804.80  |
| 84                           | Tourisme                                                   | 13,980.65                        |            | 13,065.00   |            | 15,835.00           |            |
| 840                          | Tourisme                                                   | 13,980.65                        |            | 13,065.00   |            | 15,835.00           |            |
| 8400                         | Tourisme communal                                          | 13,980.65                        |            | 13,065.00   |            | 15,835.00           |            |
| 85                           | Industrie, artisanat et commerce                           | 461.30                           |            | 462.00      |            | 469.00              |            |
| 850                          | Industrie, artisanat et commerce                           | 461.30                           |            | 462.00      |            | 469.00              |            |
| 8500                         | Promotion économique                                       | 461.30                           |            | 462.00      |            | 469.00              |            |

| Compte | Désignation                                 | Comptes 2025 |              | Budget     |              | 2025       |              | Comptes 2024 |         |
|--------|---------------------------------------------|--------------|--------------|------------|--------------|------------|--------------|--------------|---------|
|        |                                             | Charges      | Revenus      | Charges    | Revenus      | Charges    | Revenus      | Charges      | Revenus |
| 87     | Combustibles et énergie                     | 81,315.85    | 58,662.40    | 88,080.00  | 50,450.00    | 13,655.10  | 2,202.40     |              |         |
| 879    | Centrale de chauffe                         | 81,315.85    | 58,662.40    | 88,080.00  | 50,450.00    | 13,655.10  | 2,202.40     |              |         |
| 8791   | Centrale de chauffe - copeaux de bois       | 81,315.85    | 58,662.40    | 88,080.00  | 50,450.00    | 13,655.10  | 2,202.40     |              |         |
| 9      | Finances et impôts                          | 137,100.41   | 4,220,564.09 | 125,300.00 | 3,777,895.00 | 115,021.60 | 3,812,902.70 |              |         |
| 91     | Impôts                                      | 89,241.24    | 3,534,377.03 | 75,800.00  | 3,100,403.00 | 78,877.05  | 3,127,893.32 |              |         |
| 910    | Impôts                                      | 89,241.24    | 3,534,377.03 | 75,800.00  | 3,100,403.00 | 78,877.05  | 3,127,893.32 |              |         |
| 9100   | Impôts communaux ordinaires                 | 89,241.24    | 2,949,418.10 | 75,800.00  | 2,722,033.00 | 78,877.05  | 2,702,505.05 |              |         |
| 9101   | Impôts communaux spéciaux                   |              | 584,958.93   |            | 378,370.00   |            | 425,388.27   |              |         |
| 93     | Péréquation financière intercommunale       |              | 291,819.00   |            | 291,819.00   |            | 309,366.00   |              |         |
| 930    | Péréquation financière intercommunale       |              | 291,819.00   |            | 291,819.00   |            | 309,366.00   |              |         |
| 9300   | Péréquation financière intercommunale       |              | 291,819.00   |            | 291,819.00   |            | 309,366.00   |              |         |
| 95     | Part aux recettes sans affectation, autres  | 2,424.60     | 96,983.00    | 2,200.00   | 86,000.00    | 2,219.90   | 88,797.40    |              |         |
| 950    | Part aux recettes sans affectation, autres  | 2,424.60     | 96,983.00    | 2,200.00   | 86,000.00    | 2,219.90   | 88,797.40    |              |         |
| 9500   | Part aux recettes sans affectation, autres  | 2,424.60     | 96,983.00    | 2,200.00   | 86,000.00    | 2,219.90   | 88,797.40    |              |         |
| 96     | Administration de la fortune et de la dette | 45,434.57    | 45,472.06    | 47,300.00  | 47,560.00    | 33,924.65  | 34,554.43    |              |         |
| 961    | Intérêts                                    | 45,434.57    | 45,472.06    | 47,300.00  | 47,560.00    | 33,924.65  | 34,554.43    |              |         |
| 9610   | Intérêts                                    | 45,434.57    | 45,472.06    | 47,300.00  | 47,560.00    | 33,924.65  | 34,554.43    |              |         |
| 97     | Redistributions                             |              |              |            | 200.00       |            | 378.55       |              |         |
| 971    | Redistribution liées à la taxe sur le CO2   |              |              |            | 200.00       |            | 378.55       |              |         |
| 9710   | Redistribution liées à la taxe sur le CO2   |              |              |            | 200.00       |            | 378.55       |              |         |
| 99     | Postes non ventilables                      |              | 251,913.00   |            | 251,913.00   |            | 251,913.00   |              |         |
| 990    | Postes non ventilables                      |              | 251,913.00   |            | 251,913.00   |            | 251,913.00   |              |         |
| 9900   | Postes non ventilables                      |              | 251,913.00   |            | 251,913.00   |            | 251,913.00   |              |         |

| Compte       | Désignation                                                | Comptes 2025 |              | Budget       |              | 2025         |              | Comptes 2024 |         |
|--------------|------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------|
|              |                                                            | Charges      | Revenus      | Charges      | Revenus      | Charges      | Revenus      | Charges      | Revenus |
| 0            | Administration Générale                                    | 764,844.75   | 185,598.30   | 749,643.00   | 177,530.00   | 730,690.54   | 184,478.20   |              |         |
| 1            | Ordre et sécurité publics, défense                         | 93,626.40    | 43,662.30    | 98,437.00    | 34,000.00    | 74,273.70    | 35,948.10    |              |         |
| 2            | Formation                                                  | 1,876,328.06 | 413,534.46   | 1,866,545.00 | 387,910.00   | 1,860,897.30 | 379,069.38   |              |         |
| 3            | Culture, sport et loisirs                                  | 159,904.95   | 420.00       | 168,246.00   |              | 177,349.90   | 210.00       |              |         |
| 4            | Santé                                                      | 533,177.55   | 16,694.10    | 603,785.00   | 11,000.00    | 504,774.25   | 10,223.65    |              |         |
| 5            | Prévoyance sociale                                         | 480,825.02   | 1,765.95     | 493,332.00   | 1,100.00     | 477,181.92   | 1,107.70     |              |         |
| 6            | Trafic et télécommunications                               | 346,104.65   | 7,150.50     | 347,115.00   | 6,000.00     | 314,412.20   | 7,933.25     |              |         |
| 7            | Protection de l'environnement et aménagement du territoire | 560,602.23   | 517,534.32   | 528,360.00   | 485,000.00   | 546,249.76   | 517,200.80   |              |         |
| 8            | Economie publique                                          | 106,886.30   | 92,982.85    | 111,187.00   | 80,450.00    | 42,970.65    | 53,007.20    |              |         |
| 9            | Finances et impôts                                         | 137,100.41   | 4,220,564.09 | 125,300.00   | 3,777,895.00 | 115,021.60   | 3,812,902.70 |              |         |
| TOTALISATION |                                                            | 5,059,400.32 | 5,499,906.87 | 5,091,950.00 | 4,960,885.00 | 4,843,821.82 | 5,002,080.98 |              |         |
| Résultat     |                                                            | 440,506.55   |              |              | 131,065.00   | 158,259.16   |              |              |         |

| Compte       | Désignation                                               | Comptes 2025 |          | Budget 2025 |          | Comptes 2024 |          |
|--------------|-----------------------------------------------------------|--------------|----------|-------------|----------|--------------|----------|
|              |                                                           | Dépenses     | Recettes | Dépenses    | Recettes | Dépenses     | Recettes |
| 0            | Administration Générale                                   |              |          |             |          | 107,680.55   |          |
| 02           | Services généraux                                         |              |          |             |          | 107,680.55   |          |
| 029          | Immeubles patrimoine administratif                        |              |          |             |          | 107,680.55   |          |
| 0290         | Immeuble complexe communal                                |              |          |             |          | 107,680.55   |          |
| 0290.5060.00 | Rempl. et instal. sono et projection<br>salle polyvalente |              |          |             |          | 107,680.55   |          |

| Compte       | Désignation                                        | Comptes 2025 |          | Budget 2025 |          | Comptes 2024 |          |
|--------------|----------------------------------------------------|--------------|----------|-------------|----------|--------------|----------|
|              |                                                    | Dépenses     | Recettes | Dépenses    | Recettes | Dépenses     | Recettes |
| 2            | Formation                                          | 57,719.25    |          | 36,000.00   |          | 67,491.55    |          |
| 21           | Scolarité obligatoire                              | 57,719.25    |          | 36,000.00   |          | 67,491.55    |          |
| 212          | Ecole primaire II                                  | 34,609.25    |          | 36,000.00   |          |              |          |
| 2120         | Ecole primaire II                                  | 34,609.25    |          | 36,000.00   |          |              |          |
| 2120.5060.00 | Biens meubles et matériel informatique etc         | 34,609.25    |          | 36,000.00   |          |              |          |
| 217          | Bâtiments scolaires                                | 23,110.00    |          |             |          | 67,491.55    |          |
| 2170         | Bâtiments scolaires                                | 23,110.00    |          |             |          | 67,491.55    |          |
| 2170.5040.00 | Crédit étude réfection agrandissement école bât.70 | 23,110.00    |          |             |          | 4,299.85     |          |
| 2170.5040.01 | Changements luminaires bât.2000 école              |              |          |             |          | 18,038.05    |          |
| 2170.5040.02 | Création 2 bureaux bât.2000 école                  |              |          |             |          | 45,153.65    |          |

| Comptabilité<br>SM St-Martin |                                                           | COMPTES D'INVESTISSEMENT<br>Détail |          |             |          | Date:<br>Page: | 26/02/2026<br>3 |
|------------------------------|-----------------------------------------------------------|------------------------------------|----------|-------------|----------|----------------|-----------------|
| Compte                       | Désignation                                               | Comptes 2025                       |          | Budget 2025 |          | Comptes 2024   |                 |
|                              |                                                           | Dépenses                           | Recettes | Dépenses    | Recettes | Dépenses       | Recettes        |
| 6                            | Trafic et télécommunications                              | 11,378.55                          |          |             |          | 118,003.70     | 31,712.80       |
| 61                           | Circulation routière                                      | 11,378.55                          |          |             |          | 118,003.70     | 31,712.80       |
| 615                          | Routes communales                                         | 11,378.55                          |          |             |          | 118,003.70     | 31,712.80       |
| 6150                         | Routes communales                                         | 11,378.55                          |          |             |          | 118,003.70     | 31,712.80       |
| 6150.5010.00                 | Routes trottoir, travaux et crédit étude                  | 14,544.95                          |          |             |          | 1,932.30       |                 |
|                              | La Perrausa                                               |                                    |          |             |          |                |                 |
| 6150.5010.24                 | Réfection Pl.du Village et Courtes Poses                  |                                    |          |             |          | 45,832.80      |                 |
| 6150.5030.21                 | Réfection EU-EC-EP Champ Riond                            |                                    |          |             |          |                |                 |
| 6150.6110.00                 | Remb. de tiers d'invest. routes et voies de communication | 3,166.40-                          |          |             |          | 70,238.60      | 31,712.80       |

| Compte       | Désignation                                                | Comptes 2025 |          | Budget     |           | Comptes 2024 |           |
|--------------|------------------------------------------------------------|--------------|----------|------------|-----------|--------------|-----------|
|              |                                                            | Dépenses     | Recettes | Dépenses   | Recettes  | Dépenses     | Recettes  |
| 7            | Protection de l'environnement et aménagement du territoire | 191,349.77   | 7,170.00 | 125,000.00 | 63,000.00 | 298,104.54   | 67,980.45 |
| 71           | Approvisionnement en eau                                   | 178,936.35   |          | 125,000.00 | 3,500.00  | 97,973.71    | 5,486.25  |
| 710          | Approvisionnement en eau                                   | 178,936.35   |          | 125,000.00 | 3,500.00  | 97,973.71    | 5,486.25  |
| 7101         | Approvisionnement communal en eau                          | 178,936.35   |          | 125,000.00 | 3,500.00  | 97,973.71    | 5,486.25  |
| 7101.5031.00 | Adduction eau La Perrausa                                  | 172,450.35   |          |            |           | 2,139.85     |           |
| 7101.5031.21 | Réfection Champ Riond EU-EC-EP                             |              |          |            |           | 30,205.85    |           |
| 7101.5031.24 | Eau potable Pl.Village et Courtes Poses                    |              |          |            |           | 65,628.01    |           |
| 7101.5031.25 | Réfection Canal.add EP Clos de Sauba                       | 6,486.00     |          | 125,000.00 |           |              |           |
| 7101.6370.00 | Taxes de raccordement de ménages privés                    |              |          |            | 3,500.00  |              | 5,486.25  |
| 72           | Traitement des eaux usées                                  | 12,413.42    | 7,170.00 |            | 59,500.00 | 191,082.93   | 62,494.20 |
| 720          | Traitement des eaux usées                                  | 12,413.42    | 7,170.00 |            | 59,500.00 | 191,082.93   | 62,494.20 |
| 7201         | Traitement communal des eaux usées                         | 12,413.42    | 7,170.00 |            | 59,500.00 | 191,082.93   | 62,494.20 |
| 7201.5031.00 | Crédit étude canalisation eaux claires La Perrausa         | 12,413.42    |          |            |           |              |           |
| 7201.5031.21 | Réfection Champ Riond EU-EU-EP                             |              |          |            |           | 61,503.77    |           |
| 7201.5032.24 | Déplac.et redimention. Pl du Village et Courtes Poses      |              |          |            |           | 129,579.16   |           |
| 7201.6130.00 | Remb. de tiers d'invest.génie civil                        |              |          |            |           |              | 26,400.45 |
| 7201.6370.00 | Taxes de raccordement de ménages privés                    |              | 7,170.00 |            | 59,500.00 |              | 36,093.75 |
| 73           | Gestion des déchets                                        |              |          |            |           | 9,047.90     |           |
| 730          | Gestion des déchets                                        |              |          |            |           | 9,047.90     |           |
| 7301         | Gestion des ordures ménagères                              |              |          |            |           | 9,047.90     |           |
| 7301.5033.00 | Investissement Moloks                                      |              |          |            |           | 9,047.90     |           |

| Compte       | Désignation                           | Comptes 2025 |            | Budget 2025 |          | Comptes 2024 |            |
|--------------|---------------------------------------|--------------|------------|-------------|----------|--------------|------------|
|              |                                       | Dépenses     | Recettes   | Dépenses    | Recettes | Dépenses     | Recettes   |
| 8            | Economie publique                     | 47,781.30    | 108,220.00 |             |          | 1,074,878.10 | 126,900.00 |
| 87           | Combustibles et énergie               | 47,781.30    | 108,220.00 |             |          | 1,074,878.10 | 126,900.00 |
| 879          | Centrale de chauffe                   | 47,781.30    | 108,220.00 |             |          | 1,074,878.10 | 126,900.00 |
| 8791         | Centrale de chauffe - copeaux de bois | 47,781.30    | 108,220.00 |             |          | 1,074,878.10 | 126,900.00 |
| 8791.5040.00 | Création de la centrale de chauffe    | 47,781.30    | 78,820.00  |             |          | 1,074,878.10 | 15,750.00  |
| 8791.6310.00 | Subventions du canton                 |              | 29,400.00  |             |          |              | 111,150.00 |
| 8791.6370.00 | Taxes de raccordement                 |              |            |             |          |              |            |

| Compte       | Désignation                 | Comptes 2025 |            | Budget 2025 |          | Comptes 2024 |              |
|--------------|-----------------------------|--------------|------------|-------------|----------|--------------|--------------|
|              |                             | Dépenses     | Recettes   | Dépenses    | Recettes | Dépenses     | Recettes     |
| 9            | Finances et impôts          | 115,390.00   | 308,228.87 |             |          | 226,593.25   | 1,666,158.44 |
| 99           | Postes non ventilables      | 115,390.00   | 308,228.87 |             |          | 226,593.25   | 1,666,158.44 |
| 990          | Postes non ventilables      | 115,390.00   | 308,228.87 |             |          | 226,593.25   | 1,666,158.44 |
| 9990         | Cloûture                    | 115,390.00   | 308,228.87 |             |          | 226,593.25   | 1,666,158.44 |
| 9990.5900.00 | Report de recettes au bilan | 115,390.00   | 308,228.87 |             |          | 226,593.25   | 1,666,158.44 |
| 9990.6900.00 | Report de dépenses au bilan |              |            |             |          |              |              |

| Compte | Désignation                                                | Comptes 2025 |            | Budget 2025 |           | Comptes 2024 |              |
|--------|------------------------------------------------------------|--------------|------------|-------------|-----------|--------------|--------------|
|        |                                                            | Dépenses     | Recettes   | Dépenses    | Recettes  | Dépenses     | Recettes     |
| 0      | Administration Générale                                    |              |            |             |           | 107,680.55   |              |
| 02     | Services généraux                                          |              |            |             |           | 107,680.55   |              |
| 029    | Immeubles patrimoine administratif                         |              |            |             |           | 107,680.55   |              |
| 0290   | Immeuble complexe communal                                 |              |            |             |           | 107,680.55   |              |
| 2      | Formation                                                  | 57,719.25    |            | 36,000.00   |           | 67,491.55    |              |
| 21     | Scolarité obligatoire                                      | 57,719.25    |            | 36,000.00   |           | 67,491.55    |              |
| 212    | Ecole primaire II                                          | 34,609.25    |            | 36,000.00   |           |              |              |
| 2120   | Ecole primaire II                                          | 34,609.25    |            | 36,000.00   |           |              |              |
| 217    | Bâtiments scolaires                                        | 23,110.00    |            |             |           | 67,491.55    |              |
| 2170   | Bâtiments scolaires                                        | 23,110.00    |            |             |           | 67,491.55    |              |
| 6      | Trafic et télécommunications                               | 11,378.55    |            |             |           | 118,003.70   | 31,712.80    |
| 61     | Circulation routière                                       | 11,378.55    |            |             |           | 118,003.70   | 31,712.80    |
| 615    | Routes communales                                          | 11,378.55    |            |             |           | 118,003.70   | 31,712.80    |
| 6150   | Routes communales                                          | 11,378.55    |            |             |           | 118,003.70   | 31,712.80    |
| 7      | Protection de l'environnement et aménagement du territoire | 191,349.77   | 7,170.00   | 125,000.00  | 63,000.00 | 298,104.54   | 67,980.45    |
| 71     | Approvisionnement en eau                                   | 178,936.35   |            | 125,000.00  | 3,500.00  | 97,973.71    | 5,486.25     |
| 710    | Approvisionnement en eau                                   | 178,936.35   |            | 125,000.00  | 3,500.00  | 97,973.71    | 5,486.25     |
| 7101   | Approvisionnement communal en eau                          | 178,936.35   |            | 125,000.00  | 3,500.00  | 97,973.71    | 5,486.25     |
| 72     | Traitement des eaux usées                                  | 12,413.42    | 7,170.00   |             | 59,500.00 | 191,082.93   | 62,494.20    |
| 720    | Traitement des eaux usées                                  | 12,413.42    | 7,170.00   |             | 59,500.00 | 191,082.93   | 62,494.20    |
| 7201   | Traitement communal des eaux usées                         | 12,413.42    | 7,170.00   |             | 59,500.00 | 191,082.93   | 62,494.20    |
| 73     | Gestion des déchets                                        |              |            |             |           | 9,047.90     |              |
| 730    | Gestion des déchets                                        |              |            |             |           | 9,047.90     |              |
| 7301   | Gestion des ordures ménagères                              |              |            |             |           | 9,047.90     |              |
| 8      | Economie publique                                          | 47,781.30    | 108,220.00 |             |           | 1,074,878.10 | 126,900.00   |
| 87     | Combustibles et énergie                                    | 47,781.30    | 108,220.00 |             |           | 1,074,878.10 | 126,900.00   |
| 879    | Centrale de chauffe                                        | 47,781.30    | 108,220.00 |             |           | 1,074,878.10 | 126,900.00   |
| 8791   | Centrale de chauffe - copeaux de bois                      | 47,781.30    | 108,220.00 |             |           | 1,074,878.10 | 126,900.00   |
| 9      | Finances et impôts                                         | 115,390.00   | 308,228.87 |             |           | 226,593.25   | 1,666,158.44 |
| 99     | Postes non ventilables                                     | 115,390.00   | 308,228.87 |             |           | 226,593.25   | 1,666,158.44 |
| 990    | Postes non ventilables                                     | 115,390.00   | 308,228.87 |             |           | 226,593.25   | 1,666,158.44 |
| 9990   | Clôture                                                    | 115,390.00   | 308,228.87 |             |           | 226,593.25   | 1,666,158.44 |

| Compte       | Désignation                                                | Comptes 2025 |            | Budget 2025 |           | Comptes 2024 |              |
|--------------|------------------------------------------------------------|--------------|------------|-------------|-----------|--------------|--------------|
|              |                                                            | Dépenses     | Recettes   | Dépenses    | Recettes  | Dépenses     | Recettes     |
| 0            | Administration Générale                                    |              |            |             |           | 107,680.55   |              |
| 2            | Formation                                                  | 57,719.25    |            | 36,000.00   |           | 67,491.55    |              |
| 6            | Trafic et télécommunications                               | 11,378.55    |            |             |           | 118,003.70   | 31,712.80    |
| 7            | Protection de l'environnement et aménagement du territoire | 191,349.77   | 7,170.00   | 125,000.00  | 63,000.00 | 298,104.54   | 67,980.45    |
| 8            | Economie publique                                          | 47,781.30    | 108,220.00 |             |           | 1,074,878.10 | 126,900.00   |
| TOTALISATION |                                                            | 308,228.87   | 115,390.00 | 161,000.00  | 63,000.00 | 1,666,158.44 | 226,593.25   |
| Résultat     |                                                            |              | 192,838.87 |             | 98,000.00 |              | 1,439,565.19 |

| Compte   | Désignation                                                  | Bilan au<br>01.01.2025 | Mouvements    |               | Bilan au<br>31.12.2025 |
|----------|--------------------------------------------------------------|------------------------|---------------|---------------|------------------------|
|          |                                                              |                        | Doit          | Avoir         |                        |
| 1        | ACTIF                                                        | 11,213,063.77          | 11,812,132.56 | 11,194,993.75 | 11,830,202.58          |
| 10       | PATRIMOINE FINANCIER                                         | 2,414,579.58           | 11,405,699.54 | 10,704,102.10 | 3,116,177.02           |
| 100      | DISPONIBILITES ET PLACEMENTS A COURT TERME                   | 1,020,144.99           | 5,667,331.70  | 5,079,225.35  | 1,608,251.34           |
| 1000     | CAISSE                                                       | 3,363.25               | 29,483.90     | 28,084.05     | 4,763.10               |
| 10000.00 | Caisse                                                       | 3,363.25               | 8,573.05      | 7,173.20      | 4,763.10               |
| 10000.01 | Compte tampon écritures multiples caisse                     |                        | 20,910.85     | 20,910.85     |                        |
| 1001     | POSTE                                                        | 9,017.68               | 889,562.74    | 41,315.66     | 857,264.76             |
| 10010.00 | Postfinance                                                  | 9,017.68               | 889,562.74    | 41,315.66     | 857,264.76             |
| 1002     | BANQUES C/C                                                  | 1,007,764.06           | 4,748,285.06  | 5,009,825.64  | 746,223.48             |
| 10020.00 | C/C Raifeisen                                                | 667,609.91             | 3,986,226.11  | 4,179,852.39  | 473,983.63             |
| 10020.01 | C/C BCF                                                      | 340,154.15             | 762,058.95    | 829,973.25    | 272,239.85             |
| 101      | CREANCES                                                     | 1,344,277.94           | 5,734,594.89  | 5,606,163.10  | 1,472,709.73           |
| 1010     | CREANCES RESULTANT DE LIVRAISON DE PRESTATIONS ENVERS DES TI | 146,526.18             | 1,574,729.25  | 1,674,771.58  | 46,483.85              |
| 10100.00 | Débiteurs                                                    | 286,526.18             | 1,434,591.60  | 1,534,633.93  | 186,483.85             |
| 10100.99 | Ducroire - provision perte sur débiteurs                     | 140,000.00-            | 140,000.00    | 140,000.00    | 140,000.00-            |
| 10101.00 | Créances résultant de l'impôt anticipé                       |                        | 137.65        | 137.65        |                        |
| 1011     | COMPTES COURANTS AVEC TIERS                                  | 19,465.51-             | 1,183,083.24  | 1,208,347.90  | 44,730.17-             |
| 10110.01 | Compte courant avec Etat                                     | 19,465.51-             | 1,183,083.24  | 1,208,347.90  | 44,730.17-             |
| 1012     | CREANCES FISCALES                                            | 1,217,217.27           | 2,958,391.25  | 2,704,888.37  | 1,470,720.15           |
| 10120.16 | Débiteurs impôts 2016                                        | 1,733.15               | 55.75         | 1,788.90      |                        |
| 10120.18 | Débiteurs impôts 2018                                        | 912.78                 | 30.65         | 943.43        |                        |
| 10120.19 | Débiteurs impôts 2019                                        | 13,574.80              | 419.30        | 2,487.10      | 11,507.00              |
| 10120.20 | Débiteurs impôts 2020                                        | 15,801.30              | 9,453.75      | 11,543.65     | 13,711.40              |
| 10120.21 | Débiteurs impôts 2021                                        | 4,614.05               | 34,566.45     | 19,515.90     | 19,664.60              |
| 10120.22 | Débiteurs impôts 2022                                        | 111,011.45             | 144,168.70    | 84,887.95     | 170,292.20             |
| 10120.23 | Débiteurs impôts 2023                                        | 345,936.45             | 151,643.50    | 370,449.35    | 127,130.60             |
| 10120.24 | Débiteurs impôts 2024                                        | 723,633.29             | 136,288.50    | 589,872.89    | 270,048.90             |
| 10120.25 | Débiteurs impôts 2025                                        |                        | 2,481,764.65  | 1,623,399.20  | 858,365.45             |
| 1013     | ACOMPTES A DES TIERS                                         |                        | 1,600.00      | 1,364.10      | 235.90                 |
| 10130.00 | Avances à des tiers - AES                                    |                        | 1,600.00      | 1,364.10      | 235.90                 |
| 1019     | AUTRES CREANCES                                              |                        | 16,791.15     | 16,791.15     |                        |
| 10192.20 | Débiteurs TVA eaux usées, épuration CR                       |                        | 9,761.15      | 9,761.15      |                        |
| 10192.21 | Débiteurs TVA eaux usées, épuration CI                       |                        | 7,030.00      | 7,030.00      |                        |
| 104      | ACTIFS DE REGULARISATION                                     | 18,713.65              | 3,772.95      | 18,713.65     | 3,772.95               |
| 1041     | CHARGES BIENS, SERVICES ET AUTRES CHARGES D'EXPLOITATION (NA | 18,713.65              | 3,772.95      | 18,713.65     | 3,772.95               |
| 10410.00 | Régularisatoin charges de biens, services et autres charges  | 18,713.65              | 3,772.95      | 18,713.65     | 3,772.95               |
| 107      | PLACEMENTS FINANCIERS A LONG TERME                           | 31,443.00              |               |               | 31,443.00              |
| 1070     | ACTIONS ET PARTS SOCIALES                                    | 31,443.00              |               |               | 31,443.00              |
| 10702.00 | Parts sociales Raiffeisen                                    | 200.00                 |               |               | 200.00                 |
| 10702.01 | Actions Ski-lift Bellegarde S.A.(nom.400.-)                  | 2.00                   |               |               | 2.00                   |
| 10702.02 | Actions SAIDEF Usine d'incinération                          | 31,240.00              |               |               | 31,240.00              |
| 10702.03 | Part social comptoir veveyse                                 | 1.00                   |               |               | 1.00                   |
| 14       | PATRIMOINE ADMINISTRATIF (PA)                                | 8,798,484.19           | 406,433.02    | 490,891.65    | 8,714,025.56           |
| 140      | IMMOBILISATIONS CORPORELLES PA                               | 8,696,609.84           | 340,795.27    | 414,786.25    | 8,622,618.86           |
| 1401     | ROUTES ET VOIES DE COMMUNICATION PA                          | 2,659,372.30           | 14,544.95     | 96,389.60     | 2,577,527.65           |
| 14010.00 | Réfection routes                                             | 2,375,020.05           |               | 3,166.40      | 2,371,853.65           |
| 14010.01 | Routes AF - Améliorations Foncières, amortis.40 ans          | 1,122,184.90           |               |               | 1,122,184.90           |
| 14010.02 | Routes AF - chemins forestiers amortis.20 ans                | 115,856.10             |               |               | 115,856.10             |
| 14010.98 | EN COURS - Investissements non terminés                      |                        | 14,544.95     |               | 14,544.95              |
| 14010.99 | Amortissements cumulés routes et voies de communication PA   | 953,688.75-            |               | 93,223.20     | 1,046,911.95-          |
| 1402     | AMENAGEMENT DES COURS D'EAU PA                               | 8,308.40               |               | 1,427.20      | 6,881.20               |
| 14020.00 | Aménagement des cours d'eau PA                               | 73,689.40              |               |               | 73,689.40              |
| 14020.99 | Amortissements cumulés aménagement cours d'eau               | 65,381.00-             |               | 1,427.20      | 66,808.20-             |
| 1403     | AUTRES OUVRAGES DE GENIE CIVIL PA                            | 3,138,643.83           | 191,349.77    | 67,247.75     | 3,262,745.85           |
| 14030.00 | Ouvrages de génie civil PA                                   | 656,886.10             |               |               | 656,886.10             |
| 14030.99 | Amortissement cumulés ouvrages génie civil PA                | 288,092.65-            |               | 16,422.20     | 304,514.85-            |
| 14031.00 | Adduction d'eau (AVGG)                                       | 836,461.11             |               |               | 836,461.11             |
| 14031.98 | EN COURS - Investissements non terminés                      |                        | 178,936.35    |               | 178,936.35             |
| 14031.99 | Amortissements cumulés génie civil PA EAU POTABLE            | 92,218.20-             |               | 16,622.70     | 108,840.90-            |
| 14032.00 | Réfection canalisations traitement des eaux - EU+EC          | 2,161,139.77           |               |               | 2,161,139.77           |
| 14032.98 | EN COURS - Investissements non terminés                      |                        | 12,413.42     |               | 12,413.42              |
| 14032.99 | Amortissements cumulés génie civil PA EU+EC                  | 268,260.10-            |               | 27,217.20     | 295,477.30-            |
| 14033.00 | Gestion des déchets - Moloks                                 | 139,713.45             |               |               | 139,713.45             |
| 14033.99 | Amortissements cumulés génie civil PA déchets                | 6,985.65-              |               | 6,985.65      | 13,971.30-             |
| 1404     | BATIMENTS PA                                                 | 2,762,852.66           | 100,291.30    | 232,903.90    | 2,630,240.06           |
| 14040.00 | Immeuble complexe communal                                   | 2,230,870.16           | 77,181.30     | 108,220.00    | 2,199,831.46           |
| 14040.01 | Immeuble "Ancienne école" Besencens                          | 39,983.55              |               |               | 39,983.55              |
| 14040.03 | Abri PC Fiaugères                                            | 300,000.00             |               |               | 300,000.00             |
| 14040.04 | Abri PC au village St-Martin                                 | 115,500.00             |               |               | 115,500.00             |
| 14040.05 | Bâtiment édilitaire                                          | 126,460.80             |               |               | 126,460.80             |
| 14040.06 | Immeuble Ecole                                               | 877,939.75             |               |               | 877,939.75             |
| 14040.07 | Cabane pic-nic                                               | 35,873.85              |               |               | 35,873.85              |
| 14040.08 | Cimetière / Columbarium                                      | 140,411.00             |               |               | 140,411.00             |
| 14040.98 | EN COURS - Investissements non terminés                      | 4,299.85               | 23,110.00     |               | 27,409.85              |
| 14040.99 | Amortissements cumulés Bâtiments PA                          | 1,108,486.30-          |               | 124,683.90    | 1,233,170.20-          |
| 1405     | FORETS PA                                                    | 2,383.15               |               | 397.25        | 1,985.90               |
| 14050.01 | Aménagement chemin pédestre                                  | 7,944.30               |               |               | 7,944.30               |

| Compte   | Désignation                                                  | Bilan au<br>01.01.2025 | Mouvements   |              | Bilan au<br>31.12.2025 |
|----------|--------------------------------------------------------------|------------------------|--------------|--------------|------------------------|
|          |                                                              |                        | Doit         | Avoir        |                        |
| 14050.99 | Amortissements cumulés forêts PA                             | 5,561.15-              |              | 397.25       | 5,958.40-              |
| 1406     | BIENS MEUBLES PA                                             | 125,049.50             | 34,609.25    | 16,420.55    | 143,238.20             |
| 14060.00 | Véhicules voirie                                             | 152,948.85             |              |              | 152,948.85             |
| 14060.10 | Mobilier, machines, véhicules                                | 5,574.00               |              |              | 5,574.00               |
| 14060.11 | Mobilier, machines, véhicules Ecole                          | 54,079.00              | 34,609.25    |              | 88,688.25              |
| 14060.12 | Livre historique                                             | 67,682.75              |              |              | 67,682.75              |
| 14060.99 | Amortissements cumulés biens meubles PA                      | 155,235.10-            |              | 16,420.55    | 171,655.65-            |
| 142      | IMMOBILISATIONS INCORPORELLES PA                             | 70,990.00              | 65,637.75    | 74,381.35    | 62,246.40              |
| 1420     | LOGICIELS PA                                                 | 65,637.75              |              | 65,637.75    |                        |
| 14200.00 | Logiciel informatique                                        | 65,637.75              |              |              | 65,637.75              |
| 14200.99 | Amortissements cumulés logiciels informatiques PA            |                        |              | 65,637.75    | 65,637.75-             |
| 1429     | AUTRES IMMOB INCORPORELLES PA                                | 5,352.25               | 65,637.75    | 8,743.60     | 62,246.40              |
| 14290.00 | Plan d'aménagement local (PAL)                               | 245,802.15             |              |              | 245,802.15             |
| 14290.99 | Amortissements cumulés immob. incorporelle PA                | 257,606.90-            | 65,637.75    | 5,748.50     | 197,717.65-            |
| 14292.00 | Plan général d'évacuation des eaux usées (PGEE)              | 310,030.20             |              |              | 310,030.20             |
| 14292.99 | Amortissements cumulés immob. Incorporelles PA               | 292,873.20-            |              | 2,995.10     | 295,868.30-            |
| 146      | SUBVENTIONS D'INVESTISSEMENT                                 | 30,884.35              |              | 1,724.05     | 29,160.30              |
| 1462     | SUBV INVEST AUX COMMUNES ET ASSOC INTERCOMMUNALES            | 30,884.35              |              | 1,724.05     | 29,160.30              |
| 14620.00 | Subv. Cycle d'orientation de la Veveyse                      | 50,493.70              |              |              | 50,493.70              |
| 14620.01 | Participation au Stand de tir intercom. avec Le Flon         | 6,974.40               |              |              | 6,974.40               |
| 14620.99 | Amortis. cumulés subv. Investis. Assoc. Intercommunales      | 26,583.75-             |              | 1,724.05     | 28,307.80-             |
| 2        | PASSIF                                                       | 11,213,063.77-         | 5,168,853.95 | 5,785,992.76 | 11,830,202.58-         |
| 20       | CAPITAUX DE TIERS                                            | 5,046,139.25-          | 4,916,940.95 | 5,304,286.14 | 5,433,484.44-          |
| 200      | ENGAGEMENTS COURANTS                                         | 224,355.75-            | 3,847,463.80 | 3,745,825.09 | 122,717.04-            |
| 2000     | EC PROVENANT DE LIVRAISONS ET PRESTATIONS DE TIERS           | 213,347.95-            | 2,950,281.79 | 2,841,890.84 | 104,957.00-            |
| 20000.00 | Créanciers                                                   | 213,347.95-            | 2,950,281.79 | 2,841,890.84 | 104,957.00-            |
| 20001.00 | Créanciers AVS                                               |                        | 105,795.05   | 105,795.05   |                        |
| 20001.01 | Créanciers LPP                                               | 6,664.25               | 62,313.30    | 68,853.10    | 124.45                 |
| 20001.02 | Créanciers LAA                                               | 1,233.65               | 9,027.00     | 10,260.65    |                        |
| 20001.03 | Créanciers Indemn.Journalière Mobilière maladie              |                        | 17,970.15    | 17,970.15    |                        |
| 20001.04 | Créanciers SALAIRES A PAYER                                  |                        | 647,441.90   | 647,441.90   |                        |
| 20001.10 | Créanciers déchets Moloks                                    | 18,905.70-             | 39,433.26    | 38,412.05    | 17,884.49-             |
| 2001     | COMPTES COURANTS AVEC TIERS                                  | 11,007.80-             | 881,980.66   | 888,732.90   | 17,760.04-             |
| 2002     | IMPOTS ET TVA                                                |                        | 15,201.35    | 15,201.35    |                        |
| 20022.10 | Créanciers TVA approvisionnement en eau                      |                        | 1,248.95     | 1,248.95     |                        |
| 20022.20 | Créanciers TVA épuration, eaux usées fonctionnement          |                        | 13,371.65    | 13,371.65    |                        |
| 20022.21 | Créanciers TVA investissement épuration 7.7%                 |                        | 580.75       | 580.75       |                        |
| 201      | ENGAGEMENTS FINANCIERS A COURT TERME                         | 78,127.35-             | 284,803.25   | 283,924.27   | 77,248.37-             |
| 2010     | ENGAGEMENTS ENVERS INTERMEDIAIRES FINANCIERS                 | 78,127.35-             | 284,803.25   | 283,924.27   | 77,248.37-             |
| 20102.00 | C/C Raiffeisen PC-poste-bureau comm.5803.26                  | 97,686.35-             | 113,000.00   | 99,379.73    | 84,066.08-             |
| 20102.01 | C/C Raiffeisen EU Besencens aut.46 et 162 5803.45            | 18,471.45-             | 27,800.00    | 18,662.74    | 9,334.19-              |
| 20102.10 | C/C BCF EU La Prélaz-Le Jordil 25.01.194.071-05              | 14,183.90              | 126,002.25   | 124,034.25   | 16,151.90              |
| 20102.11 | C/C BCF Routes BES -FIA 30.01.105.662-05                     | 23,846.55              | 18,001.00    | 41,847.55    |                        |
| 204      | PASSIFS DE REGULARISATION                                    | 581,943.90-            | 581,943.90   | 178,895.73   | 178,895.73-            |
| 2041     | CHARGES DE BIENS, SERVICES ET AUTRES CHARGES EXPLOITATION (N | 581,943.90-            | 581,943.90   | 178,895.73   | 178,895.73-            |
| 20410.00 | Régulation charges biens, services, autres charges d'exploit | 581,943.90-            | 581,943.90   | 178,895.73   | 178,895.73-            |
| 206      | ENGAGEMENTS FINANCIERS A LONG TERME                          | 4,161,712.25-          | 202,730.00   | 1,095,641.05 | 5,054,623.30-          |
| 2064     | EMPRUNTS                                                     | 3,582,812.80-          | 202,730.00   | 1,093,397.20 | 4,473,480.00-          |
| 20640.00 | Empr. Courtes Poses EP+EU+EC+Routes PostFinance              | 415,000.00-            | 25,000.00    |              | 390,000.00-            |
| 20640.01 | Empr. Rte de la Perrausa EP+EU+EC                            |                        |              | 850,000.00   | 850,000.00-            |
| 20640.10 | Empr. Routes 09 BR 5803.34/72                                | 4,450.00-              | 4,450.00     |              |                        |
| 20640.11 | Empr. Canalisation RC 2010 BR 5803-47                        | 35,200.00-             | 3,200.00     |              | 32,000.00-             |
| 20640.20 | Empr. bâtiment 15 STM BCF 30 01 270.210-02                   | 71,950.00-             | 3,400.00     |              | 68,550.00-             |
| 20640.21 | Empr. place multisports BCF 30 01 297.116-00                 | 83,200.00-             | 6,400.00     |              | 76,800.00-             |
| 20640.22 | Empr. Routes 07 BCF 30 01 105.364-03                         | 80,000.00-             | 10,000.00    |              | 70,000.00-             |
| 20640.23 | Empr. EU Hauts FIA BCF 30 01 150.656-03                      | 126,000.00-            | 14,000.00    |              | 112,000.00-            |
| 20640.24 | Empr. Trottoirs Rtes BES abri bus BCF 30 01 331.893.00       | 148,400.00-            | 10,600.00    |              | 137,800.00-            |
| 20640.25 | Empr. Assainis. canalisat. EC BCF 30 01 331.896.02           | 36,400.00-             | 2,600.00     |              | 33,800.00-             |
| 20640.27 | Empr. Champ Riond EU+EC+routes BCF 3001 331.897.00           | 291,000.00-            | 9,000.00     |              | 282,000.00-            |
| 20640.28 | Empr. Agrandis. local pompiers BCF 30 01 424.547-04          | 123,460.00-            | 4,880.00     |              | 118,580.00-            |
| 20640.29 | Empr. Aménag. carref. FIA BCF 30 01 428 194-00               | 272,000.00-            | 16,000.00    |              | 256,000.00-            |
| 20640.30 | Empr. Trottoirs la Prela FIA BCF 30 01 428.196-05            | 156,400.00-            | 9,200.00     |              | 147,200.00-            |
| 20640.31 | Empr. Amén. Hors Zone Bochon-Prela BCF 30 01 429.167 .08     | 288,000.00-            | 16,000.00    |              | 272,000.00-            |
| 20640.32 | Empr. Agrand. école BCF 30.01.105.797-06                     | 355,000.00-            | 30,000.00    |              | 325,000.00-            |
| 20640.34 | Empr. Place Village+Courtes Poses EC EU EP BCF 30.01.724.937 | 1,602.80-              | 2,000.00     | 243,397.20   | 243,000.00-            |
| 20640.35 | Empr. Centrale de chauffe BCF 30 01 752 052-07               | 1,091,750.00-          | 33,000.00    |              | 1,058,750.00-          |
| 20640.41 | Crédit invest. pistes forest. Crè Dèlin                      | 3,000.00-              | 3,000.00     |              |                        |
| 2068     | SUBV INVEST INSCRITS AU BILAN                                | 578,899.45-            |              | 2,243.85     | 581,143.30-            |

| Compte   | Désignation                                              | Bilan au<br>01.01.2025 | Mouvements |            | Bilan au<br>31.12.2025 |
|----------|----------------------------------------------------------|------------------------|------------|------------|------------------------|
|          |                                                          |                        | Doit       | Avoir      |                        |
| 20687.00 | Subv. d'investissement des ménages privés EP             | 208,745.00-            |            |            | 208,745.00-            |
| 20687.01 | Subv. d'investissement des ménages privés EU-EC          | 566,043.80-            |            | 7,170.00   | 573,213.80-            |
| 20687.02 | Subv. d'investissement taxe raccord. Centrale de Chauffe | 111,150.00-            |            | 29,400.00  | 140,550.00-            |
| 20687.99 | Amortis.cumulés taxes, subv. ménages privés              | 307,039.35             |            | 34,326.15- | 341,365.50             |
| 29       | CAPITAL PROPRE                                           | 6,166,924.52-          | 251,913.00 | 481,706.62 | 6,396,718.14-          |
| 290      | FINANCEMENTS SPECIAUX                                    | 848,442.70-            |            | 41,200.07  | 889,642.77-            |
| 2900     | FINANCEMENTS SPECIAUX                                    | 848,442.70-            |            | 41,200.07  | 889,642.77-            |
| 29001.00 | Financ. spécial approv. eau - MAINTIEN DE VALEUR         | 457,826.55-            |            |            | 457,826.55-            |
| 29001.01 | Financ. spécial approv. eau - EQUILIBRE DU COMPTE        | 211,390.91-            |            | 28,193.30  | 239,584.21-            |
| 29002.00 | Financ. spécial eau usées - MAINTIEN DE VALEUR           | 127,836.65-            |            |            | 127,836.65-            |
| 29002.01 | Financ. spécial eau usées - EQUILIBRE DU COMPTE          | 51,388.59-             |            | 13,006.77  | 64,395.36-             |
| 295      | RESERVE LIEE AU RETRAITEMENT (INTRODUCTION MCH2)         | 1,763,391.00-          | 251,913.00 |            | 1,511,478.00-          |
| 2950     | RESERVE LIEE AU RETRAITEMENT                             | 1,763,391.00-          | 251,913.00 |            | 1,511,478.00-          |
| 29500.00 | Patrimoine administratif, autres                         | 1,763,391.00-          | 251,913.00 |            | 1,511,478.00-          |
| 299      | EXCEDENT(+) OU DECOUVERT (-) DU BILAN                    | 3,555,090.82-          |            | 440,506.55 | 3,995,597.37-          |
| 2990     | RESULTAT ANNUEL                                          |                        |            | 440,506.55 | 440,506.55-            |
| 29900.00 | Résultat annuel                                          |                        |            | 440,506.55 | 440,506.55-            |
| 2999     | RESULTATS CUMULES ANNEES PRECEDENTES                     | 3,555,090.82-          |            |            | 3,555,090.82-          |
| 29990.00 | Résultats cumulés années précédentes                     | 3,555,090.82-          |            |            | 3,555,090.82-          |

## Engagements 2025

| Investissement                              | Crédit<br>approuvé par<br>l'Assemblée<br>Communale | Date<br>d'approbation<br>du crédit<br>(Mois / Année) | Statut<br>1 | Mode de<br>fin.<br>2 | COMPTES D'INVESTISSEMENT |         |           |         |                        |                                                   |                 |              | Invest. NET<br>(total invest.<br>moins<br>revenus) |                 |
|---------------------------------------------|----------------------------------------------------|------------------------------------------------------|-------------|----------------------|--------------------------|---------|-----------|---------|------------------------|---------------------------------------------------|-----------------|--------------|----------------------------------------------------|-----------------|
|                                             |                                                    |                                                      |             |                      | 2022                     | 2023    | 2024      | 2025    | Total<br>(2022 à 2025) | Différence<br>(Total moins<br>Crédit<br>approuvé) | Revenus<br>2023 | Revenus 2024 |                                                    | Revenus<br>2025 |
| Tableaux interactifs (TBI), Cercle scolaire | 36'000                                             | Déc. 2024                                            | R           | Liq.                 | 0                        | 0       | 0         | 34'609  | 34'609                 | -1'391                                            | 0               | 0            | 0                                                  | 34'609          |
| Ecole, crédit étude réfection bât. 70       | 70'000                                             | Déc. 2022                                            | R           | Liq.                 | 0                        | 0       | 4'300     | 23'110  | 27'410                 | -42'590                                           | 0               | 0            | 0                                                  | 27'410          |
| Adduction & collec. EC, La Perrausa         | 1'000'000                                          | Déc. 2023                                            | C           | E.b.                 | 0                        | 0       | 0         | 199'409 | 199'409                | -800'591                                          | 0               | 0            | 0                                                  | 199'409         |
| Eaux, canalisation Champ Riond              | 370'300                                            | Mai 2024                                             | R           | E.b.                 | 22'516                   | 230'492 | 161'948   | -3'166  | 411'789                | 41'489                                            | 60'000          | 58'113       | 0                                                  | 118'113         |
| Réfection canalisation EC, Clos de Sauba    | 125'000                                            | Dec. 2024                                            | C           | Liq.                 | 0                        | 0       | 0         | 6'486   | 6'486                  | -118'514                                          | 0               | 0            | 0                                                  | 6'486           |
| Centrale de chauffe à distance              | 1'129'000                                          | Mai 2023                                             | R           | E.b.                 | 0                        | 50'432  | 1'074'878 | 47'781  | 1'173'092              | 44'092                                            | 0               | 126'900      | 108'220                                            | 235'120         |
| TOTAUX 1                                    |                                                    |                                                      |             |                      |                          |         |           | 308'229 | 1'852'795              |                                                   | 108'220         | 353'233      | 1'499'562                                          |                 |
| Taxes de raccordement encaissées            |                                                    |                                                      |             |                      |                          |         |           |         |                        |                                                   |                 |              |                                                    |                 |
| TOTAUX 2                                    |                                                    |                                                      |             |                      |                          |         |           | 308'229 | 1'852'795              |                                                   | 7'170           | 115'390      | 353'233                                            | 1'499'562       |

<sup>1</sup> Statuts des investissements: R = Réalisé / C = En cours de réalisation / ND = Non débüté<sup>2</sup> Mode de financement: Liq. = Liquidité communale / E.b. = Emprunt bancaire

# Comptabilité des immobilisations - SAINT-MARTIN-FR

2025

| Compte / Num. d'immobilisation | Désignation                                  | Valeur d'acquisition / coût de construction | Amortissements cumulés au 31.12.2024 | Valeur au bilan au 01.01.2025 | Amortissement annuel planifié 2025 | Investissements en cours année 2025 | Revalorisation / Dépréciation | Vente | Transfert  | Valeur résiduelle au 31.12.2025 |
|--------------------------------|----------------------------------------------|---------------------------------------------|--------------------------------------|-------------------------------|------------------------------------|-------------------------------------|-------------------------------|-------|------------|---------------------------------|
| ACTIF                          |                                              |                                             |                                      |                               |                                    |                                     |                               |       |            |                                 |
| 140                            | IMMOBILISATION CORPORELLE DU PA              | 11'640'518.09                               | 2'943'908.25                         | 8'696'609.84                  | 303'399.85                         | 229'408.87                          | 0.00                          | 0.00  | 0.00       | 8'622'618.86                    |
| 1400                           | Terrains (bâti et non bâtis)                 | 0.00                                        | 0.00                                 | 0.00                          | 0.00                               |                                     | 0.00                          | 0.00  | 0.00       | 0.00                            |
| 1401                           | Routes et voies de communications PA         | 3'613'061.05                                | 953'688.75                           | 2'659'372.30                  | 93'223.20                          | 11'378.55                           | 0.00                          | 0.00  | 0.00       | 2'577'527.65                    |
| 1402                           | Aménagement des cours d'eau                  | 73'689.50                                   | 65'381.10                            | 8'308.40                      | 1'427.20                           | 0.00                                | 0.00                          | 0.00  | 0.00       | 6'881.20                        |
| 1403                           | Autres ouvrages de génie civil               | 3'794'199.83                                | 655'556.00                           | 3'138'643.83                  | 67'247.75                          | 191'349.77                          | 0.00                          | 0.00  | 0.00       | 3'262'745.85                    |
| 1404                           | Bâtiments PA                                 | 3'871'338.96                                | 1'108'486.30                         | 2'762'852.66                  | 124'683.90                         | -7'928.70                           | 0.00                          | 0.00  | 0.00       | 2'630'240.06                    |
| 1405                           | Forêts PA                                    | 7'944.15                                    | 5'561.00                             | 2'383.15                      | 397.25                             | 0.00                                | 0.00                          | 0.00  | 0.00       | 1'985.90                        |
| 1406                           | Biens meubles PA                             | 280'284.60                                  | 155'235.10                           | 125'049.50                    | 16'420.55                          | 34'609.25                           | 0.00                          | 0.00  | 0.00       | 143'238.20                      |
| 142                            | IMMOBILISATION INCORPORELLE DU PA            | 621'470.10                                  | 550'480.10                           | 70'990.00                     | 8'743.60                           | 0.00                                | 0.00                          | 0.00  | 131'275.50 | 62'246.40                       |
| 1420                           | Logiciels PA                                 | 65'637.75                                   | 0.00                                 | 65'637.75                     | 0.00                               | 0.00                                | 0.00                          | 0.00  | 65'637.75  | 0.00                            |
| 1429                           | Autres immob incorporelles PA                | 555'832.35                                  | 550'480.10                           | 5'352.25                      | 8'743.60                           | 0.00                                | 0.00                          | 0.00  | 65'637.75  | 62'246.40                       |
| 146                            | SUBVENTIONS D'INVESTISSEMENT                 | 57'468.10                                   | 26'583.75                            | 30'884.35                     | 1'724.05                           | 0.00                                | 0.00                          | 0.00  | 0.00       | 29'160.30                       |
| 1462                           | Subv.invest.aux communes et associat.        | 57'468.10                                   | 26'583.75                            | 30'884.35                     | 1'724.05                           | 0.00                                | 0.00                          | 0.00  | 0.00       | 29'160.30                       |
| PASSIF                         |                                              |                                             |                                      |                               |                                    |                                     |                               |       |            |                                 |
| 206                            | SUBV.INVEST.INSCRITS AU BILAN                | 885'938.80                                  | 307'039.35                           | 578'899.45                    | 34'326.15                          | 36'570.00                           | 0.00                          | 0.00  | 0.00       | 581'143.30                      |
| 2068                           | Subv.invest.ménages privés et taxes raccord. | 885'938.80                                  | 307'039.35                           | 578'899.45                    | 34'326.15                          | 36'570.00                           | 0.00                          | 0.00  | 0.00       | 581'143.30                      |