

**CHARGES ET REVENUS PAR NATURE COMPTABLE - BUDGET 2015**

		Budget 2015	Budget 2014	Comptes 2013	Variation B2015 vs B2014	
					CHF	%
<b>3</b>	<b>CHARGES</b>	<b>35'898'900.00</b>	<b>36'338'500.00</b>	<b>52'000'500.86</b>	<b>-439'600.00</b>	<b>-1.21%</b>
<b>30</b>	<b>AUTORITES ET PERSONNEL</b>	<b>4'910'200.00</b>	<b>5'027'800.00</b>	<b>4'867'473.45</b>	<b>-117'600.00</b>	<b>-2.34%</b>
300	AUTORITES ET COMMISSIONS	354'000.00	354'000.00	355'562.60	0.00	0.00%
301	PERSONNEL ADMINISTRATIF + EXPLOITATION	3'466'700.00	3'540'900.00	3'516'531.70	-74'200.00	-2.10%
303	ASSURANCES SOCIALES	326'500.00	331'800.00	329'789.30	-5'300.00	-1.60%
304	CAISSE DE PENSION	550'000.00	562'200.00	453'118.60	-12'200.00	-2.17%
305	ASSURANCES ACCIDENTS-MALADIES	123'200.00	122'600.00	123'934.30	600.00	0.49%
306	INDEMNISATION ET REMBOURSEM. DE FRAIS	49'800.00	51'800.00	49'492.25	-2'000.00	-3.86%
309	AUTRES CHARGES AUTORITES - PERSONNEL	40'000.00	64'500.00	39'044.70	-24'500.00	-37.98%
<b>31</b>	<b>BIENS, SERVICES, MARCHANDISES</b>	<b>6'966'000.00</b>	<b>7'072'600.00</b>	<b>7'373'779.33</b>	<b>-106'600.00</b>	<b>-1.51%</b>
310	IMPRIMES - FOURNITURES BUREAU	190'300.00	211'800.00	200'971.50	-21'500.00	-10.15%
311	ACHATS MOBILIER-MATER.-MACHINES-VEHICUL.	230'000.00	254'500.00	278'527.76	-24'500.00	-9.63%
312	ACHATS D'EAU - ENERGIE - COMBUSTIBLES	784'200.00	777'300.00	796'436.58	6'900.00	0.89%
313	AUTRES FOURNITURES - MARCHANDISES	212'300.00	219'300.00	195'226.16	-7'000.00	-3.19%
314	ENTRETIEN IMMEUBLES- ROUTES- TERRITOIRE	2'401'800.00	2'001'600.00	2'264'173.90	400'200.00	19.99%
315	ENTRETIEN OBJETS MOBILIER + INST.TECHN.	279'500.00	228'500.00	219'984.60	51'000.00	22.32%
316	LOCATIONS - REDEVANCES D'UTILISATION	147'900.00	154'500.00	154'056.20	-6'600.00	-4.27%
317	RECEPTIONS - MANIFESTATIONS	84'000.00	83'000.00	77'614.35	1'000.00	1.20%
318	HONORAIRES - PRESTATIONS SERVICES	2'564'000.00	3'087'600.00	3'130'684.03	-523'600.00	-16.96%
319	IMPOTS - TAXES - COTIS.- FRAIS DIVERS	72'000.00	54'500.00	56'104.25	17'500.00	32.11%
<b>32</b>	<b>INTERETS PASSIFS</b>	<b>500'500.00</b>	<b>555'500.00</b>	<b>470'993.67</b>	<b>-55'000.00</b>	<b>-9.90%</b>
321	INTERETS DETTES A COURT TERME	500.00	0.00	471.00	500.00	#DIV/0!
322	INTERETS DETTES A MOYEN ET LONG TERME	450'000.00	503'000.00	421'686.00	-53'000.00	-10.54%
329	AUTRES INTERETS	50'000.00	52'500.00	48'836.67	-2'500.00	-4.76%
<b>33</b>	<b>AMORTISSEMENTS</b>	<b>2'071'900.00</b>	<b>2'041'800.00</b>	<b>3'957'375.14</b>	<b>30'100.00</b>	<b>1.47%</b>
330	AMORTISSEMENTS PATRIMOINE FINANCIER	661'100.00	620'600.00	1'584'426.49	40'500.00	6.53%
331	AMORTISSEM. OBLIG. PATRIM. ADMINISTR.	1'410'800.00	1'421'200.00	1'569'432.45	-10'400.00	-0.73%
332	AMORTISSEM. SUPPLEM. PATRIM. ADMINISTR.	0.00	0.00	803'516.20	0.00	#DIV/0!
<b>35</b>	<b>REMBOURSEM.-PARTICIP.-SUBV.COLLECT.PUBL.</b>	<b>17'448'000.00</b>	<b>14'808'000.00</b>	<b>16'698'699.76</b>	<b>2'640'000.00</b>	<b>17.83%</b>
351	PARTICIPATIONS A CHARGES CANTONALES	7'192'200.00	6'434'100.00	7'429'607.70	758'100.00	11.78%
352	PARTICIPATIONS CHARGES INTERCOMMUNALES	10'255'800.00	8'373'900.00	9'269'092.06	1'881'900.00	22.47%
<b>36</b>	<b>AIDES ET SUBVENTIONS</b>	<b>687'500.00</b>	<b>770'600.00</b>	<b>11'738'321.30</b>	<b>-83'100.00</b>	<b>-10.78%</b>
365	AIDES - SUBVENTIONS A INSTITU. PRIVEES	687'500.00	770'600.00	11'738'321.30	-83'100.00	-10.78%
<b>38</b>	<b>ATTRIBUTIONS AUX FONDS - FINANC. SPEC.</b>	<b>5'000.00</b>	<b>226'600.00</b>	<b>1'476'461.80</b>	<b>-221'600.00</b>	<b>-97.79%</b>
380	ATTRIBUTIONS AUX FONDS DE RESERVES	0.00	0.00	1'168'000.00	0.00	#DIV/0!
381	ATTRIBUTIONS AUX FINANCEMENTS SPECIAUX	5'000.00	226'600.00	308'461.80	-221'600.00	-97.79%
<b>39</b>	<b>IMPUTATIONS INTERNES</b>	<b>3'309'800.00</b>	<b>5'835'600.00</b>	<b>5'417'396.41</b>	<b>-2'525'800.00</b>	<b>-43.28%</b>
390	IMPUTATIONS INTERNES	3'309'800.00	5'835'600.00	5'417'396.41	-2'525'800.00	-43.28%

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<b>4</b>	<b>REVENUS</b>	<b>36'189'000.00</b>	<b>35'744'000.00</b>	<b>52'067'959.05</b>	<b>445'000.00</b>	<b>1.24%</b>
<b>40</b>	<b>IMPOTS</b>	<b>21'592'000.00</b>	<b>20'031'000.00</b>	<b>21'185'112.39</b>	<b>1'561'000.00</b>	<b>7.79%</b>
400	IMPOTS REVENU - FORTUNE - IMP. PERSONNEL	18'070'000.00	17'033'000.00	16'443'320.67	1'037'000.00	6.09%
401	IMPOT S/BENEF. NET ET CAPITAL	282'000.00	89'000.00	317'953.45	193'000.00	216.85%
402	IMPOT FONCIER	1'750'000.00	1'620'000.00	1'606'645.95	130'000.00	8.02%
404	DROITS DE MUTATION	700'000.00	800'000.00	792'661.70	-100'000.00	-12.50%
405	IMPOT SUR SUCCESSIONS - DONATIONS	600'000.00	200'000.00	1'876'882.80	400'000.00	200.00%
406	IMPOTS- TAXES SUR POSSESSION - DEPENSE	140'000.00	139'000.00	138'200.55	1'000.00	0.72%
409	IMPOTS RECUPERES APRES DEFALCATION	50'000.00	150'000.00	9'447.27	-100'000.00	-66.67%
<b>41</b>	<b>PATENTES - CONCESSIONS</b>	<b>170'000.00</b>	<b>168'000.00</b>	<b>167'320.35</b>	<b>2'000.00</b>	<b>1.19%</b>
410	PATENTES	1'000.00	2'000.00	956.25	-1'000.00	-50.00%
411	CONCESSIONS	169'000.00	166'000.00	166'364.10	3'000.00	1.81%
<b>42</b>	<b>REVENUS DES PATRIMOINES (FIN. ET ADM.)</b>	<b>3'059'800.00</b>	<b>2'370'500.00</b>	<b>13'475'147.95</b>	<b>689'300.00</b>	<b>29.08%</b>
422	REVENUS CAPITAUX PATRIMOINE FINANCIER	200'000.00	210'000.00	240'248.71	-10'000.00	-4.76%
423	REVENUS IMMEUBLES PATRIMOINE FINANCIER	1'497'800.00	1'506'900.00	1'586'438.99	-9'100.00	-0.60%
424	GAINS COMPTABLES SUR PATR. FIN.	0.00	0.00	11'018'725.05	0.00	#DIV/0!
427	REVENUS IMMEUBLES PATRIMOINE ADMINISTR.	1'362'000.00	653'600.00	629'735.20	708'400.00	108.38%
<b>43</b>	<b>TAXES - EMOLUMENTS - PRODUITS DES VENTES</b>	<b>3'816'400.00</b>	<b>4'271'300.00</b>	<b>4'336'776.52</b>	<b>-454'900.00</b>	<b>-10.65%</b>
430	TAXES LEGALES DE REMPLACEMENT	0.00	0.00	18'000.00	0.00	#DIV/0!
431	EMOLUMENTS	146'900.00	106'600.00	347'931.05	40'300.00	37.80%
434	TAXES RACCORDEMENT ET D'UTILISATION	1'807'000.00	2'264'100.00	2'007'333.50	-457'100.00	-20.19%
435	VENTES ET PRESTATIONS SERVICE	1'834'500.00	1'841'600.00	1'874'615.40	-7'100.00	-0.39%
436	REMBOURSEMENT DE TIERS	25'000.00	56'000.00	85'656.57	-31'000.00	-55.36%
439	AUTRES RECETTES	3'000.00	3'000.00	3'240.00	0.00	0.00%
<b>44</b>	<b>PARTS A DES RECETTES CANTONALES</b>	<b>525'000.00</b>	<b>645'000.00</b>	<b>555'028.50</b>	<b>-120'000.00</b>	<b>-18.60%</b>
441	PARTS A DES RECETTES CANTONALES	525'000.00	645'000.00	555'028.50	-120'000.00	-18.60%
<b>45</b>	<b>PARTICIP./REMBOURSEM. COLLECTIV. PUBL.</b>	<b>2'890'800.00</b>	<b>2'059'600.00</b>	<b>2'164'432.75</b>	<b>831'200.00</b>	<b>40.36%</b>
451	PARTICIPATION DU CANTON	724'200.00	27'200.00	29'446.25	697'000.00	2562.50%
452	PARTICIPATION COMMUNES - ASSOC. COMMUNES	2'166'600.00	2'032'400.00	2'134'986.50	134'200.00	6.60%
<b>46</b>	<b>AUTRES PRESTATIONS ET SUBVENTIONS</b>	<b>62'000.00</b>	<b>42'000.00</b>	<b>366'374.75</b>	<b>20'000.00</b>	<b>47.62%</b>
465	PARTICIPATIONS ET SUBVENTIONS DE TIERS	62'000.00	42'000.00	85'190.00	20'000.00	47.62%
469	DONS ET LEGS	0.00	0.00	281'184.75	0.00	#DIV/0!
<b>48</b>	<b>PRELEVEMENTS FONDS RES. ET FIN. SPECIAUX</b>	<b>763'200.00</b>	<b>321'000.00</b>	<b>4'400'369.43</b>	<b>442'200.00</b>	<b>137.76%</b>
480	PRELEVEMENTS AUX FONDS DE RESERVE	171'800.00	165'000.00	3'163'979.50	6'800.00	4.12%
481	PRELEVEMENTS AUX FINANCEMENTS SPECIAUX	591'400.00	156'000.00	1'236'389.93	435'400.00	279.10%
<b>49</b>	<b>IMPUTATIONS INTERNES</b>	<b>3'309'800.00</b>	<b>5'835'600.00</b>	<b>5'417'396.41</b>	<b>-2'525'800.00</b>	<b>-43.28%</b>
490	IMPUTATIONS INTERNES	3'309'800.00	5'835'600.00	5'417'396.41	-2'525'800.00	-43.28%
	<b>RESULTAT</b>	<b>290'100.00</b>	<b>-594'500.00</b>	<b>67'458.19</b>	<b>884'600.00</b>	<b>-148.80%</b>