

### Village of Dexter - Performance Dashboard

|   | 2010             | 2011             | Trend    | Performance |
|---|------------------|------------------|----------|-------------|
| <b>Fiscal Stability</b>   |                  |                  |          |             |
| Annual GF Expenditures per capita   | \$730            | \$735            | → 0.8%   | Neutral     |
| Fund Balance as % of Annual GF Expenditures                                   | 52.8%            | 51.3%            | ↓ -2.8%  | Neutral     |
| Unfunded Pension & Retiree health care liability, as a % of annual GF revenue | 80%              | 152%             | ↑ 90.1%  | Negative    |
| Funds Set Aside for Future Retiree Health Care                                | \$203,018        | \$285,000        | ↑ 40.4%  | Positive    |
| Debt burden per capita  | \$3,668          | \$3,558          | ↓ -3.0%  | Positive    |
| Taxable Value   | \$203,509,778.00 | \$200,372,626.00 | ↓ -1.5%  | Negative    |
| Ratio of pensioners to employees  | 0.27             | 0.27             | → 0.0%   | Neutral     |
| Number of services delivered via cooperative venture                          | 5                | 5                | → 0.0%   | Neutral     |
| <b>Economic Strength</b>  |                  |                  |          |             |
| % of community with access to high speed broadband                            | 100%             | 100%             | → 0.0%   | Neutral     |
| % of community age 25+ with Bachelor's Degree or higher.                      | 48%              | 48%              | → 0.0%   | Neutral     |
| <b>Public Safety</b>  |                  |                  |          |             |
| Robbery/Larceny/Burglary crimes per thousand                                  | 8.9              | 8.6              | ↓ -2.8%  | Positive    |
| Traffic Crashes   | 95               | 70               | ↓ -26.3% | Positive    |
| <b>Quality of Life</b>  |                  |                  |          |             |
| Average Road Condition Rating (1-lowest; 10-highest)                          | 6.00             | 6.00             | → 0.0%   | Neutral     |
| Acres of park per thousand residents  | 14.3             | 14.3             | → 0.0%   | Neutral     |
| Tons of Residential Recycling   | 248              | 299              | ↑ 20.6%  | Positive    |

Village Bond Rating

AA-

AA-

Neutral

The increase in the unfunded liability related to Other Post Employment Benefits (retiree health care) was due in part to a change in the actuarial assumptions that were used in the 2008 valuation compared to the 2011 valuation. Participation in the retiree health care program was closed to employees hired after March 1, 2011.