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S&P: Pension Pressures Will Weigh On 15 Largest U.S. Cities' Budgets.

U.S. cities have varying legal, governance and benefit structures and operate in different legal and economic environments, so there's no one-size-fits-all measure for assessing their pension risk. Regardless of structure, most municipal pension plans experienced the market downturn in 2008-2009 and have not been able to recover to funded levels seen in the early 2000s.

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