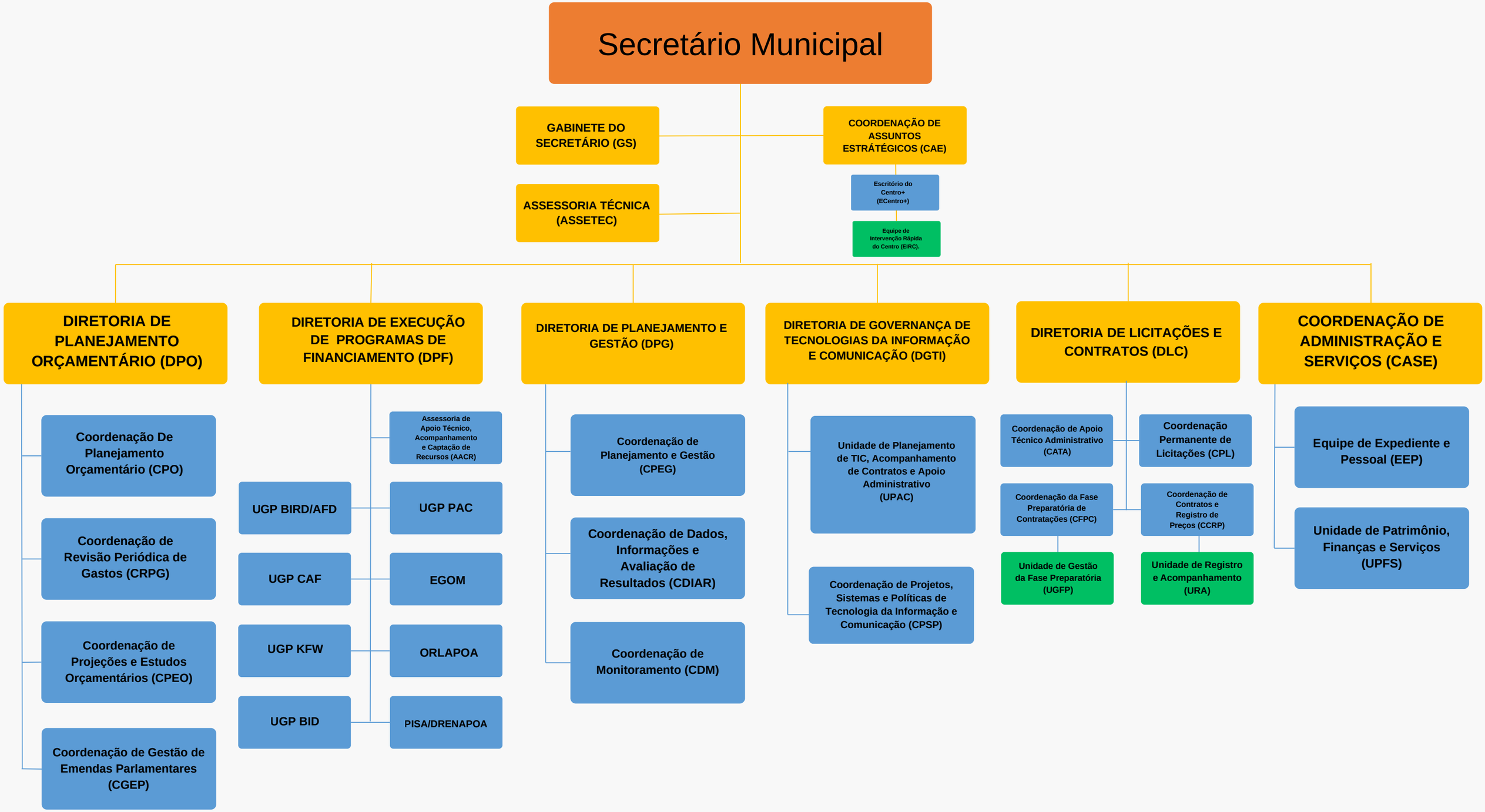SECRETARIA MUNICIPAL DE PLANEJAMENTO E GESTÃO - DEC 23.506, de 2025