

CITY OF CHEYENNE



STATE SALES AND USE TAX

April 2024

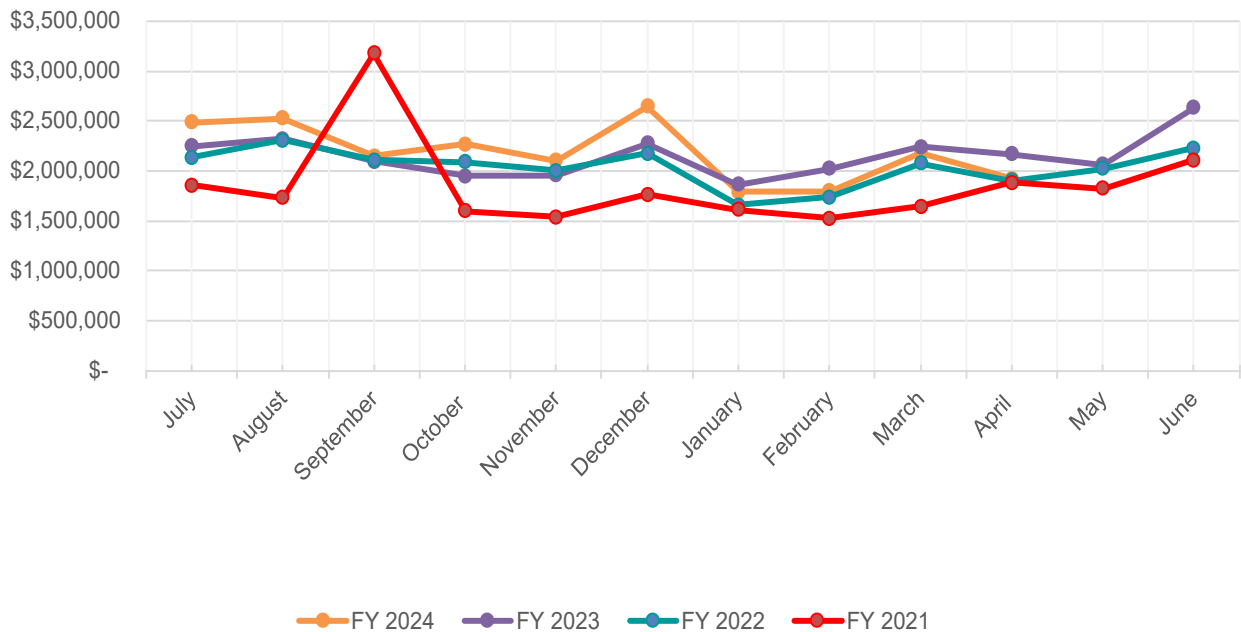
SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION

Month of Collections	FY 2024	FY 2023	FY 2022	FY 2021
July	\$ 2,486,049	\$ 2,246,118	\$ 2,133,878	\$ 1,855,945
August	2,531,109	2,325,517	2,306,893	1,734,990
September	2,148,575	2,097,991	2,109,367	3,178,334
October	2,266,594	1,951,221	2,091,346	1,600,310
November	2,100,247	1,956,871	2,003,374	1,536,593
December	2,648,338	2,277,345	2,174,556	1,764,239
January	1,790,712	1,867,604	1,661,202	1,609,199
February	1,800,186	2,025,009	1,736,181	1,525,877
March	2,179,324	2,244,595	2,078,281	1,645,139
April	1,927,348	2,169,002	1,903,056	1,883,599
May		2,064,459	2,026,288	1,821,482
June		2,633,599	2,227,303	2,111,613
Total	\$ 21,878,482	\$ 25,859,333	\$ 24,451,724	\$ 22,267,320

Please note: Sales tax revenue is received up to two months after collections.

City of Cheyenne Sales Tax Distribution



SALES TAX COMPARISON OVERVIEW

April 2023 versus April 2024 Analysis

The City's state sales tax collections payment for April 2024 was \$1,927,348 or \$241,654 less in revenue than the same time last year. On page 4, you will see a table that shows the variations by category of more than \$15,000 in sales taxes collected in Laramie County, comparing April 2023 to 2024.

The most significant sales tax differences year-over-year that are greater or less than \$100,000 are as follows:

- ↑ **Electronic Shopping and Mail-Order Houses.** This industry comprises establishments primarily engaged in retailing all types of merchandise using non-store means, such as catalogs, toll free telephone numbers, or electronic media, such as interactive television or the Internet. Included in this industry are establishments primarily engaged in retailing from catalog showrooms of mail-order houses. Sales tax for this industry increased by **\$135,199** compared to last April.
- ↑ **Executive, Legislative and General Government.** Sales tax for this industry increased by **\$127,727** compared to the same time last year. This industry group is primarily used by governments including Laramie County to report sales and use tax collections on all vehicle purchases, except motorcycles, obtained from a Wyoming dealer.
- ↓ **Support Activities for Mining.** This industry comprises establishments primarily engaged in providing support services, on a contract or fee basis, required for the mining and quarrying of minerals and for the extraction of oil and gas. Sales tax for this industry decreased for the fourth consecutive month by **\$1,164,527** in April 2024 compared to April 2023.
- ↓ **Other Amusement and Recreation Industries.** Sales tax for this industry decreased by **\$173,317** compared to the same time last year. This industry group comprises establishments primarily engaged in operating golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; bowling centers; and providing other amusement and recreation services.
- ↓ **RV Parks and Recreational Camps.** This industry comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds and recreational and vacation camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients. Sales tax for this industry decreased by **\$170,844** in April 2024 compared to April 2023.
- ↓ **Building Foundation and Exterior Contractors.** Sales tax for this industry decreased by **\$112,250** compared to April 2023. This industry group comprises establishments primarily engaged in the specialty trades needed to complete the basic structure (i.e., foundation, frame, and shell) of buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

April Sales Tax Received in June			
Description	April 2023	April 2024	Difference
2131-SUPPORT ACTIVITIES FOR MINING	1,411,810	247,283	(1,164,527)
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	185,044	11,727	(173,317)
7212-RV PARKS AND RECREATIONAL CAMPS	172,966	2,122	(170,844)
2381-BUILDING FOUNDATION AND EXTERIOR CONTRACTORS	148,990	36,741	(112,250)
4231-MOTOR VEHICLE AND PARTS MERCHANT WHOLESALERS	103,608	26,060	(77,548)
4543-DIRECT SELLING ESTABLISHMENTS	248,435	185,460	(62,975)
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	315,653	269,615	(46,039)
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	213,865	173,868	(39,997)
4529-OTHER GENERAL MERCHANDISE STORES	552,135	515,001	(37,134)
4471-GASOLINE STATIONS	290,287	253,235	(37,052)
4246-CHEMICAL MERCHANT WHOLESALERS	36,566	15,467	(21,099)
3331-AG., CONSTRUCTION, AND MINING MACHINERY MFG.	17,880	63	(17,817)
5179-OTHER TELECOMMUNICATIONS	29,851	13,550	(16,301)
5616-INVESTIGATION AND SECURITY SERVICES	10,968	28,364	17,396
2382-BUILDING EQUIPMENT CONTRACTORS	29,232	46,734	17,502
3312-STEEL PRODUCT MFG. FROM PURCHASED STEEL	2,648	21,133	18,485
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	84,889	106,696	21,807
7222-LIMITED-SERVICE EATING PLACES	378,288	403,407	25,120
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,213,175	1,238,449	25,274
4539-OTHER MISCELLANEOUS STORE RETAILERS	175,281	203,571	28,290
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	54,876	83,254	28,378
4431-ELECTRONICS AND APPLIANCE STORES	227,383	259,978	32,595
2211-POWER GENERATION AND SUPPLY	633,782	691,266	57,485
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	9,371	68,749	59,378
5171-WIRED TELECOMMUNICATIONS CARRIERS	33,256	94,783	61,527
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,060,894	1,188,621	127,727
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	751,899	887,097	135,199