

CITY OF CHEYENNE



STATE SALES AND USE TAX

July 2024

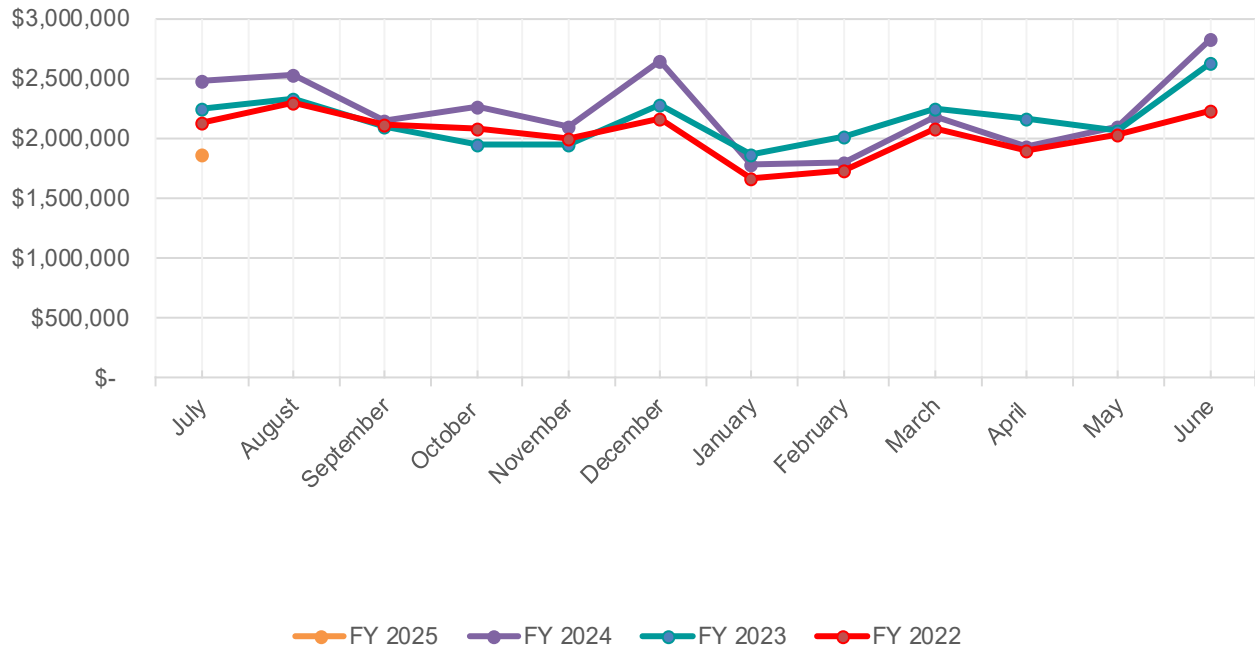
SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION

Month of Collections	FY 2025	FY 2024	FY 2023	FY 2022
July	\$ 1,861,662	\$ 2,486,049	\$ 2,246,118	\$ 2,133,878
August		2,531,109	2,325,517	2,306,893
September		2,148,575	2,097,991	2,109,367
October		2,266,594	1,951,221	2,091,346
November		2,100,247	1,956,871	2,003,374
December		2,648,338	2,277,345	2,174,556
January		1,790,712	1,867,604	1,661,202
February		1,800,186	2,025,009	1,736,181
March		2,179,324	2,244,595	2,078,281
April		1,927,348	2,169,002	1,903,056
May		2,103,897	2,064,459	2,026,288
June		2,826,388	2,633,599	2,227,303
Total	\$ 1,861,662	\$ 26,808,767	\$ 25,859,333	\$ 24,451,724

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

City of Cheyenne Sales Tax Distribution



SALES TAX COMPARISON OVERVIEW

July 2023 versus July 2024 Analysis

The City's state sales tax collections payment for July 2024 was \$1,861,662 or \$624,387 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 July 2023 to July 2024.

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

- ↑ **Power Generation and Supply.** Sales tax for this industry increased by **\$150,709** compared to the same time last year. This industry group comprises establishments primarily engaged in generating transmitting and/or distributing electric power. Establishments in this industry group may perform one or more of the following activities: (1) operate generation facilities that produce electric energy (2) operate transmission systems that convey the electricity from the generation facility to the distribution system and (3) operate distribution systems that convey electric power received from the generation facility or the transmission system to the final consumer.
- ↑ **Other Amusement and Recreation Industries.** 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. Sales tax for this industry increased by **\$119,133** in July 2024 compared to July 2023.
- ↑ **RV Parks and Recreational Camps.** Sales tax for this industry increased by **\$109,901** compared to July 2023. This industry group comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps.
- ↓ **Electronics and Appliance Stores.** This industry group comprises establishments primarily engaged in retailing the following new products: household-type appliances, cameras, computers, and other electronic goods. Sales tax for this industry decreased by **\$1,789,104** in July 2024 compared to July 2023.
- ↓ **Support Activities for Mining.** Sales tax for this industry decreased by **\$659,847** compared to the same time last year. This industry comprises establishments primarily 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. Establishments performing exploration (except geophysical surveying and mapping) for minerals, on a contract or fee basis, are included in this subsector. Exploration includes traditional prospecting methods, such as taking core samples and making geological observations at prospective sites.
- ↓ **Other Miscellaneous Store Retailers.** This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing new merchandise in other types of specialty stores. Sales tax for this industry decreased by **\$179,917** in compared to July 2023.
- ↓ **Machinery and Supply Merchant Wholesalers.** Sales tax for this industry decreased by **\$125,315** in July 2024 compared to July 2023. This industry group comprises establishments primarily engaged in the merchant wholesale distribution of construction, mining, farm, garden, industrial, service establishment, and transportation machinery, equipment, and supplies.
- ↓ **Architectural and Engineering Services.** Sales tax for this industry decreased by **\$104,670** compared to the same time last year. This industry group comprises establishments primarily engaged in architectural, engineering, and related services, such as drafting services, building inspection services, geophysical surveying and mapping services, surveying and mapping (except geophysical) services, and testing services.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

July Sales Tax Received in September

Description	July 2023	July 2024	Difference
4431-ELECTRONICS AND APPLIANCE STORES	564,276	(1,224,828)	(1,789,104)
2131-SUPPORT ACTIVITIES FOR MINING	858,852	199,005	(659,847)
4539-OTHER MISCELLANEOUS STORE RETAILERS	592,116	412,198	(179,917)
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	192,208	66,893	(125,315)
5413-ARCHITECTURAL AND ENGINEERING SERVICES	105,053	383	(104,670)
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	277,330	181,078	(96,252)
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	121,351	41,921	(79,430)
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	117,024	43,851	(73,172)
2389-OTHER SPECIALTY TRADE CONTRACTORS	83,124	13,486	(69,638)
4471-GASOLINE STATIONS	317,477	255,365	(62,111)
4529-OTHER GENERAL MERCHANDISE STORES	722,541	665,485	(57,056)
7211-TRAVELER ACCOMMODATION	416,709	363,926	(52,783)
7221-FULL-SERVICE RESTAURANTS	521,799	470,464	(51,335)
5173-TELECOMMUNICATIONS RESELLERS	80,958	30,850	(50,108)
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	298,824	255,886	(42,938)
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	73,646	35,733	(37,913)
4244-GROCERY AND RELATED PRODUCT WHOLESALERS	64,668	26,822	(37,846)
7223-SPECIAL FOOD SERVICES	75,243	38,537	(36,706)
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	73,373	41,764	(31,609)
4247-PETROLEUM MERCHANT WHOLESALERS	48,890	18,171	(30,719)
4421-FURNITURE STORES	89,463	60,534	(28,930)
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	104,180	76,351	(27,829)
4821-RAIL TRANSPORTATION	54,630	27,161	(27,469)
5321-AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	147,970	120,585	(27,385)
2383-BUILDING FINISHING CONTRACTORS	33,190	11,116	(22,074)
7113-PROMOTERS OF PERFORMING ARTS AND SPORTS	45,926	24,414	(21,512)
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	66,896	46,702	(20,194)
7213-ROOMING AND BOARDING HOUSES	19,311	-	(19,311)
5616-INVESTIGATION AND SECURITY SERVICES	29,600	10,336	(19,264)
4246-CHEMICAL MERCHANT WHOLESALERS	31,332	12,693	(18,640)
4853-TAXI AND LIMOUSINE SERVICE	17,903	1,967	(15,936)
2361-RESIDENTIAL BUILDING CONSTRUCTION	800	16,334	15,534
5615-TRAVEL ARRANGEMENT AND RESERVATION SERVICES	90	16,395	16,306
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	75,481	103,245	27,764
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,182,307	1,213,377	31,071
4237-HARDWARE AND PLUMBING MERCHANT WHOLESALERS	59,204	92,999	33,795
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	937,653	993,722	56,068
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	9,226	78,937	69,711
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,186,109	1,263,530	77,420
7212-RV PARKS AND RECREATIONAL CAMPS	15,941	125,841	109,901
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	26,690	145,823	119,133
2211-POWER GENERATION AND SUPPLY	579,497	730,207	150,709