

CITY OF CHEYENNE



STATE SALES AND USE TAX

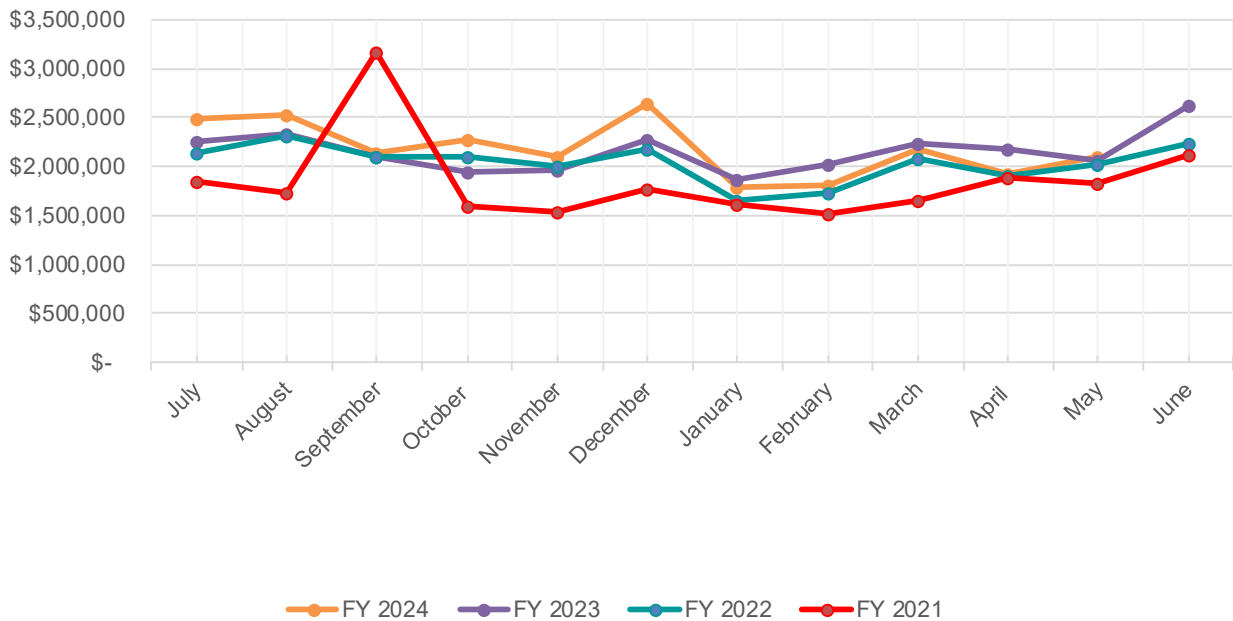
May 2024

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	2,103,897	2,064,459	2,026,288	1,821,482
June		2,633,599	2,227,303	2,111,613
Total	\$ 23,982,379	\$ 25,859,333	\$ 24,451,724	\$ 22,267,320

City of Cheyenne Sales Tax Distribution



SALES TAX COMPARISON OVERVIEW

May 2023 versus May 2024 Analysis

The City's state sales tax collections payment for May 2024 was \$2,103,897 or \$39,437 more 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 May 2023 to 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 **\$153,434** compared to May 2023. 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
- ↑ **Executive, Legislative and General Government.** 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. Sales tax for this industry increased by **\$107,861** compared to the same time last year.
- ↓ **Other General Merchandise Stores.** Sales tax for this industry decreased by **\$222,671** in May 2024 compared to May 2023. This industry group comprises establishments primarily engaged in retailing new goods in general merchandise stores (except department stores).

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

May Sales Tax Received in July

Description	May 2023	May 2024	Difference
4529-OTHER GENERAL MERCHANDISE STORES	818,735	596,064	(222,671)
7221-FULL-SERVICE RESTAURANTS	447,214	396,122	(51,092)
4453-BEER, WINE, AND LIQUOR STORES	92,769	56,259	(36,510)
4543-DIRECT SELLING ESTABLISHMENTS	175,953	142,742	(33,210)
5173-TELECOMMUNICATIONS RESELLERS	60,297	29,163	(31,134)
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	284,096	255,412	(28,684)
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	90,040	62,187	(27,854)
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	81,561	61,495	(20,066)
4471-GASOLINE STATIONS	249,182	229,274	(19,909)
4421-FURNITURE STORES	75,096	56,968	(18,128)
7211-TRAVELER ACCOMMODATION	195,730	179,390	(16,340)
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	122,076	106,130	(15,945)
3331-AG., CONSTRUCTION, AND MINING MACHINERY MFG.	17,018	1,272	(15,746)
3279-OTHER NONMETALLIC MINERAL PRODUCTS	17,063	1,503	(15,560)
5179-OTHER TELECOMMUNICATIONS	22,081	6,738	(15,343)
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	5,455	23,822	18,366
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	52,364	71,225	18,862
7222-LIMITED-SERVICE EATING PLACES	398,740	421,189	22,449
2381-BUILDING FOUNDATION AND EXTERIOR CONTRACTORS	29,039	53,080	24,041
4431-ELECTRONICS AND APPLIANCE STORES	202,503	226,931	24,427
5616-INVESTIGATION AND SECURITY SERVICES	10,248	34,966	24,718
7132-GAMBLING INDUSTRIES	547	30,527	29,980
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	49,066	79,865	30,799
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,227,312	1,266,527	39,215
2382-BUILDING EQUIPMENT CONTRACTORS	47,653	88,479	40,826
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	11,867	58,323	46,456
4539-OTHER MISCELLANEOUS STORE RETAILERS	220,185	280,617	60,432
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	88,712	156,736	68,024
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	752,684	822,668	69,984
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,141,379	1,249,240	107,861
2211-POWER GENERATION AND SUPPLY	592,200	745,634	153,434