

CITY OF CHEYENNE



STATE SALES AND USE TAX

September 2024

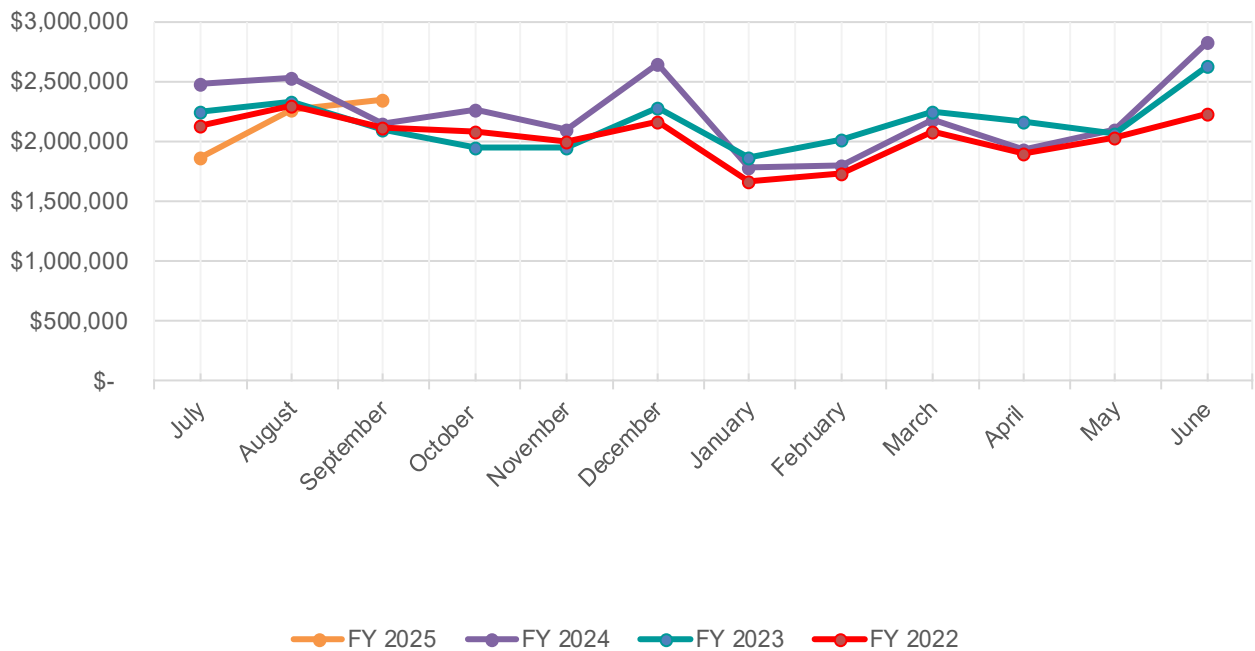
SALES & USE TAX COMPARISON

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	2,270,162	2,531,109	2,325,517	2,306,893
September	2,342,461	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	\$ 6,474,284	\$ 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

September 2023 versus September 2024 Analysis

The City's state sales tax collections payment for September 2024 was \$2,342,461 or \$193,886 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 September 2023 to September 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 computer. Sales tax for this industry increased by **\$632,675** compared to September 2023.
- ↑ **Building Material and Supplies Dealers.** Sales tax for this industry increased by **\$280,260** in September 2024. This industry group comprises establishments primarily engaged in retailing new building materials and supplies.
- ↑ **Electric Goods Merchant Wholesalers.** This industry group comprises establishments primarily engaged in the merchant wholesale distribution of electrical apparatus and equipment wiring supplies and related equipment household appliances electric housewares and consumer electronics and other electronic parts and equipment. Sales tax for this industry increased by **\$178,955** compared to the same time last year.
- ↑ **Building Equipment Contractors.** Sales tax for this industry increased by **\$123,075** compared to September 2023. This industry group comprises establishments primarily engaged in installing or servicing equipment that forms part of a building mechanical system (e.g., electricity, water, heating, and cooling). The work performed may include new work, additions, alterations, maintenance, and repairs. Contractors installing specialized building equipment, such as elevators, escalators, service station equipment, and central vacuum cleaning systems, are also included.
- ↑ **Cement and Concrete Product Manufacturing.** Sales tax for this industry increased by **\$108,761** in September 2024 compared to September 2023. This industry group comprises establishments primarily engaged in one of the following: (1) manufacturing Portland, natural, masonry, pozzolanic, and other hydraulic cements; (2) acting as batch or mixing plants, manufacturing concrete delivered to a purchaser in a plastic and unhardened state; (3) manufacturing concrete pipe, brick, and block; or (4) manufacturing other concrete products (except block, brick, and pipe).
- ↓ **Support Activities for Mining.** This industry decreased by **\$346,668** in September 2024. 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.
- ↓ **Architectural and Engineering Services.** 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 for this industry decreased by **\$302,414** compared to the same time last year.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

September Sales Tax Received in November			
Description	September 2023	September 2024	Difference
2131-SUPPORT ACTIVITIES FOR MINING	543,386	196,718	(346,668)
5413-ARCHITECTURAL AND ENGINEERING SERVICES	302,667	253	(302,414)
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	114,861	39,139	(75,722)
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	270,921	219,774	(51,147)
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	114,049	78,838	(35,210)
3334-HVAC AND COMMERCIAL REFRIGERATION EQUIPMENT	28,341	493	(27,848)
3353-ELECTRICAL EQUIPMENT MANUFACTURING	29,635	9,493	(20,142)
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	63,553	44,113	(19,440)
4247-PETROLEUM MERCHANT WHOLESALERS	40,260	21,604	(18,656)
7223-SPECIAL FOOD SERVICES	15,651	30,769	15,118
4529-OTHER GENERAL MERCHANDISE STORES	580,963	596,357	15,394
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	128,821	144,398	15,577
4244-GROCERY AND RELATED PRODUCT WHOLESALERS	12,808	28,553	15,744
7224-DRINKING PLACES, ALCOHOLIC BEVERAGES	69,659	88,879	19,221
4237-HARDWARE AND PLUMBING MERCHANT WHOLESALERS	62,799	83,745	20,946
5616-INVESTIGATION AND SECURITY SERVICES	15,137	38,428	23,291
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	42,520	69,074	26,554
2211-POWER GENERATION AND SUPPLY	701,700	731,637	29,937
5181-ISPS AND WEB SEARCH PORTALS	19,211	53,659	34,448
5615-TRAVEL ARRANGEMENT AND RESERVATION SERVICES	81	36,548	36,467
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,116,546	1,153,917	37,371
5171-WIRED TELECOMMUNICATIONS CARRIERS	33,888	80,710	46,822
4453-BEER, WINE, AND LIQUOR STORES	86,088	135,933	49,845
4471-GASOLINE STATIONS	214,541	271,194	56,653
4539-OTHER MISCELLANEOUS STORE RETAILERS	266,002	329,644	63,642
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	13,818	122,579	108,761
2382-BUILDING EQUIPMENT CONTRACTORS	41,595	164,669	123,075
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	(72,467)	106,488	178,955
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,230,330	1,510,590	280,260
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,044,216	1,676,891	632,675