CITY OF CHEYENNE



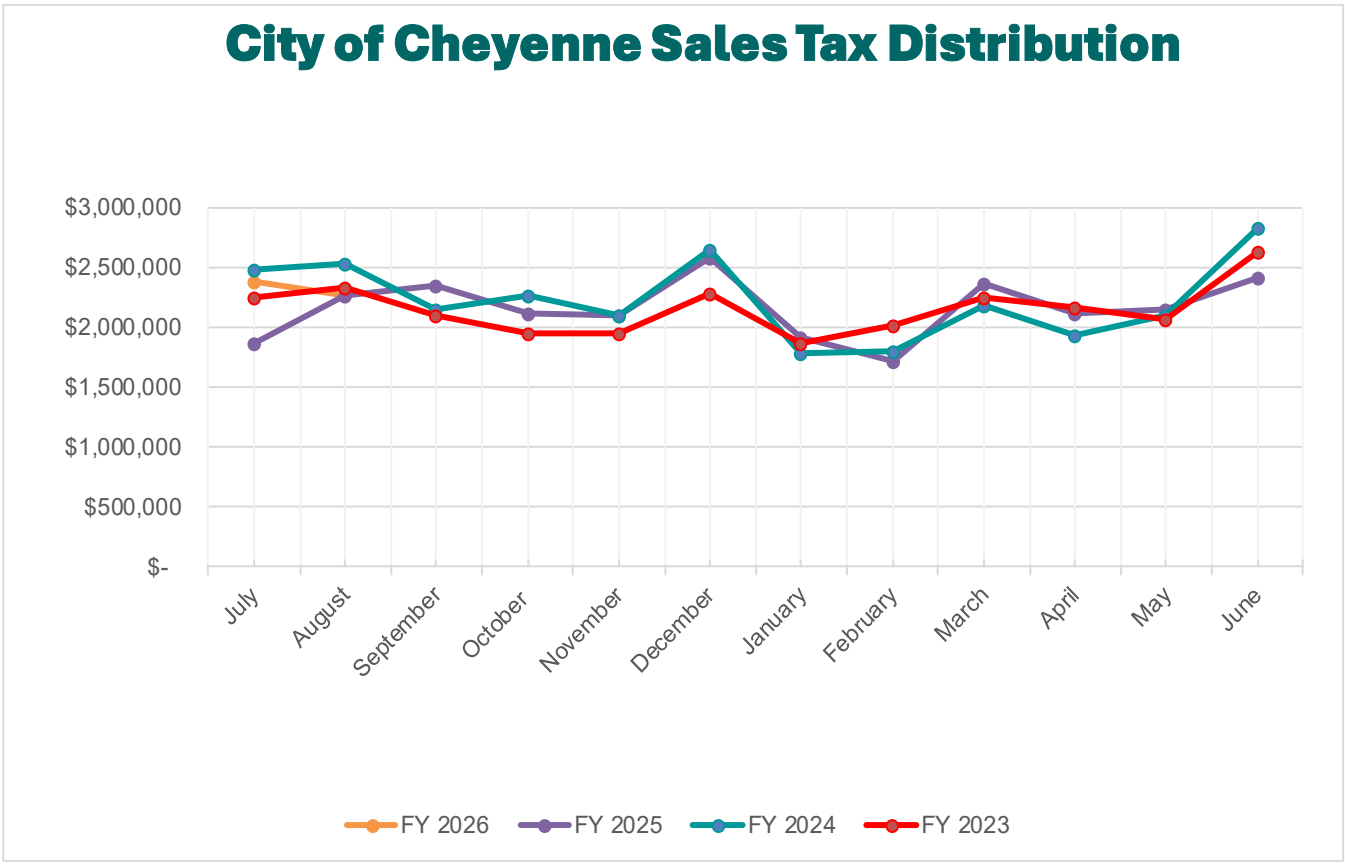
STATE SALES AND USE TAX

August 2025

SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION				
Month of Collections	**FY 2026**	**FY 2025**	**FY 2024**	**FY 2023**
July	$ 2,389,956	$ 1,861,662	$ 2,486,049	$ 2,246,118
August	2,267,759	2,274,487	2,531,109	2,325,517
September		2,342,461	2,148,575	2,097,991
October		2,108,358	2,266,594	1,951,221
November		2,101,269	2,100,247	1,956,871
December		2,576,431	2,648,338	2,277,345
January		1,913,194	1,790,712	1,867,604
February		1,708,787	1,800,186	2,025,009
March		2,363,859	2,179,324	2,244,595
April		2,116,960	1,927,348	2,169,002
May		2,147,922	2,103,897	2,064,459
June		2,410,211	2,826,388	2,633,599
Total	**$ 4,657,715**	**$ 25,925,600**	**$ 26,808,767**	**$ 25,859,333**

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



SALES TAX COMPARISON OVERVIEW

August 2024 versus August 2025 Analysis

The City's state sales tax collections payment for August 2025 was $2,267,759 or $6,728 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 August 2024 to August 2025.

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

- **Building Material and Supplies Dealers.** Sales tax for this industry increased by **$182,821** in August 2025 compared to August 2024. This industry group consists of businesses whose main activity is the retail sale of new building supplies and materials.

- **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 **$162,952** in August 2025 compared to the same time last year.

- **Electronic Shopping and Mail-order Houses.** Sales tax for this industry decreased by **$343,717** compared to the same time last year. This industry group 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. Included in this industry are establishments primarily engaged in retailing from catalog showrooms of mail-order houses.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

Variations of more than $15,000 and less than $15,000

August Sales Tax Received in October

Description	August 2024	August 2025	Difference
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,374,151	1,030,434	(343,717)
2382-BUILDING EQUIPMENT CONTRACTORS	148,171	50,836	(97,335)
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	156,844	94,495	(62,349)
4451-GROCERY STORES	127,666	66,703	(60,963)
4471-GASOLINE STATIONS	316,568	265,269	(51,299)
4431-ELECTRONICS AND APPLIANCE STORES	351,135	309,702	(41,434)
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	92,662	53,809	(38,853)
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	128,666	90,007	(38,659)
4422-HOME FURNISHINGS STORES	65,912	30,116	(35,796)
5171-WIRED TELECOMMUNICATIONS CARRIERS	59,167	27,009	(32,158)
3353-ELECTRICAL EQUIPMENT MANUFACTURING	45,297	18,585	(26,711)
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	292,456	267,577	(24,880)
3334-HVAC AND COMMERCIAL REFRIGERATION EQUIPMENT	25,208	2,072	(23,136)
4461-HEALTH AND PERSONAL CARE STORES	100,266	78,723	(21,543)
4237-HARDWARE AND PLUMBING MERCHANT WHOLESALERS	91,039	72,727	(18,312)
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	51,489	34,196	(17,293)
4247-PETROLEUM MERCHANT WHOLESALERS	37,183	20,050	(17,134)
4821-RAIL TRANSPORTATION	50,897	35,156	(15,741)
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	157,634	141,943	(15,692)
3329-OTHER FABRICATED METAL PRODUCT MANUFACTURING	2,195	20,636	18,440
2383-BUILDING FINISHING CONTRACTORS	10,664	29,689	19,025
7222-LIMITED-SERVICE EATING PLACES	445,808	466,574	20,766
5321-AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	125,990	151,052	25,062
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	4,730	29,843	25,113
7211-TRAVELER ACCOMMODATION	253,152	282,562	29,410
7223-SPECIAL FOOD SERVICES	23,197	61,075	37,878
7221-FULL-SERVICE RESTAURANTS	465,042	503,151	38,109
4412-OTHER MOTOR VEHICLE DEALERS	56,103	94,718	38,615
4539-OTHER MISCELLANEOUS STORE RETAILERS	281,331	330,771	49,440
4453-BEER, WINE, AND LIQUOR STORES	57,488	139,109	81,621
2131-SUPPORT ACTIVITIES FOR MINING	168,107	252,836	84,729
2211-POWER GENERATION AND SUPPLY	779,172	873,627	94,455
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,242,377	1,405,329	162,952
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,213,767	1,396,588	182,821