CITY OF CHEYENNE

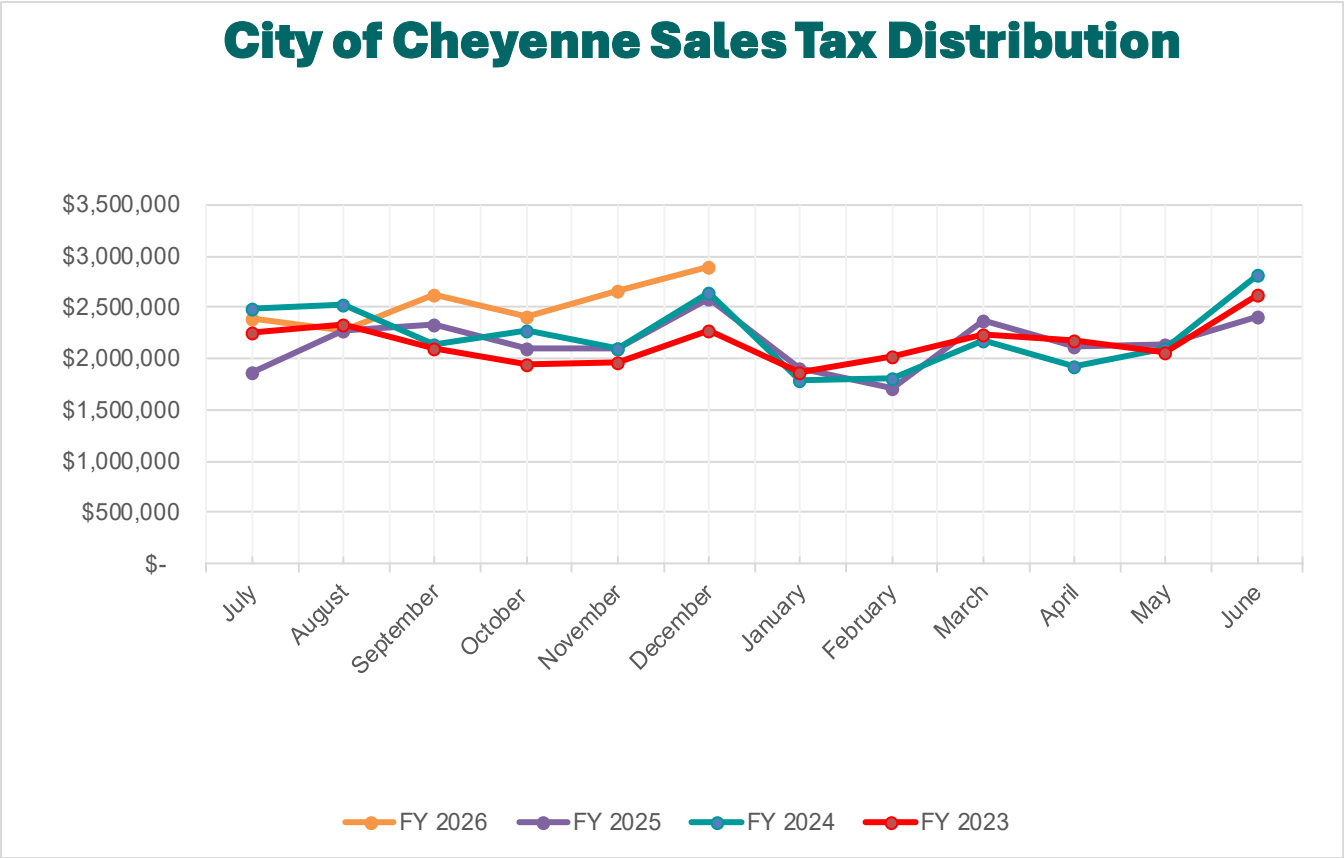
STATE SALES AND USE TAX

December 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	2,628,313	2,342,461	2,148,575	2,097,991
October	2,408,449	2,108,358	2,266,594	1,951,221
November	2,673,137	2,101,269	2,100,247	1,956,871
December	2,888,553	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	**$ 15,256,167**	**$ 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

December 2024 versus December 2025 Analysis

The City's state sales tax collections payment for December 2025 was $2,888,553 or $312,122 more in revenue than the same time last year. On page 5, you will see a table that shows the variations by category of more than $15,000 in sales taxes collected in Laramie County, comparing December 2024 to December 2025.

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.** Sales tax for this industry significantly increased by **$1,229,060** in December 2025 compared to December 2024. 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.

- **Machinery and Equipment Rental and Leasing.** This industry group comprises establishments primarily engaged in renting or leasing commercial-type and industrial-type machinery and equipment. Establishments included in this industry group are generally involved in providing capital or investment-type equipment that clients use in their business operations. These establishments typically cater to a business clientele and do not generally operate a retail-like or storefront facility. Compared to December 2024, sales tax for this industry increased by **$425,720**.

- **Executive, Legislative and General Government.** Sales tax for this industry increased by **$338,075** 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.** Sales tax for this industry increased by **$289,863** in December 2025 compared to December 2024. 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. Drilling, taking core samples, and making geological observations at prospective sites (except geophysical surveying and mapping) for minerals, on a contract or fee basis, is included in this industry.

- **Power Generation and Supply.** 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. Sales tax for this industry increased by **$209,815** compared to December 2024.

- **Building Material and Supplies Dealers.** This industry group comprises establishments primarily engaged in retailing new building materials and supplies. Sales tax for this industry increased by **$135,906** in December 2025.

- **Lumber and Const. Supply Merchant Wholesalers.** Sales tax for this industry increased by **$124,813** in December 2025 compared to December 2024. This industry group comprises establishments primarily engaged in the merchant wholesale distribution of lumber, plywood, millwork, and wood panels; brick, stone, and related construction materials; roofing, siding, and insulation materials; and other construction materials, including manufactured homes (i.e., mobile homes) and/or prefabricated buildings .

- **Other General Merchandise Stores.** This industry group comprises establishments comprises establishments, not classified to any other industry group, primarily engaged in retailing goods in general merchandise stores. In comparison to December 2024, sales tax for this industry increased by **$116,698** in December 2025.

- **Automotive Repair and Maintenance.** This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles such as passenger cars trucks and vans and all trailers Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles repair automotive interiors and paint or repair automotive exteriors. Compared to December 2024, sales tax for this industry increased by **$105,668** in December 2025.

- **Nonresidential Building Construction.** This industry decreased by **$267,313** in December 2025. This industry group comprises establishments primarily responsible for the construction (including new work additions alterations maintenance and repairs) of nonresidential buildings, and includes nonresidential general contractors nonresidential for sale builders nonresidential design build firms and nonresidential project construction management firms.

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SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

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

December Sales Tax Received in February

Description	December 2024	December 2025	Difference
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	377,352	110,039	(267,313)
5173-TELECOMMUNICATIONS RESELLERS	107,146	35,983	(71,163)
5171-WIRED TELECOMMUNICATIONS CARRIERS	49,189	10,788	(38,401)
4235-METAL AND MINERAL MERCHANT WHOLESALERS	44,991	12,116	(32,875)
3312-STEEL PRODUCT MFG. FROM PURCHASED STEEL	33,980	3,120	(30,860)
4412-OTHER MOTOR VEHICLE DEALERS	59,292	29,278	(30,014)
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	249,991	226,774	(23,217)
2361-RESIDENTIAL BUILDING CONSTRUCTION	38,493	16,372	(22,121)
4821-RAIL TRANSPORTATION	26,602	5,575	(21,027)
5174-SATELLITE TELECOMMUNICATIONS	24,907	5,993	(18,914)
5179-OTHER TELECOMMUNICATIONS	25,779	7,163	(18,616)
4239-MISC. DURABLE GOODS MERCHANT WHOLESALERS	44,393	26,854	(17,539)
3399-OTHER MISCELLANEOUS MANUFACTURING	3,390	19,111	15,721
8112-ELECTRONIC EQUIPMENT REPAIR AND MAINTENANCE	2,788	19,124	16,337
5615-TRAVEL ARRANGEMENT AND RESERVATION SERVICES	21	16,975	16,954
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	46,855	64,060	17,205
4483-JEWELRY, LUGGAGE, AND LEATHER GOODS STORES	17,296	35,142	17,846
4451-GROCERY STORES	73,264	91,515	18,251
5415-COMPUTER SYSTEMS DESIGN AND RELATED SERVICES	12,835	31,268	18,434
3339-OTHER GENERAL PURPOSE MACHINERY MANUFACTURING	2,336	22,082	19,746
4512-BOOK, PERIODICAL, AND MUSIC STORES	21,710	43,087	21,377
3341-COMPUTER AND PERIPHERAL EQUIPMENT MFG.	5,231	27,931	22,700
7224-DRINKING PLACES, ALCOHOLIC BEVERAGES	62,912	86,036	23,124
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	35,958	61,295	25,336
2123-NONMETALLIC MINERAL MINING AND QUARRYING	151	27,859	27,709
4421-FURNITURE STORES	64,113	93,766	29,653
4237-HARDWARE AND PLUMBING MERCHANT WHOLESALERS	50,659	84,423	33,764
4461-HEALTH AND PERSONAL CARE STORES	91,436	129,169	37,732
7221-FULL-SERVICE RESTAURANTS	396,102	433,925	37,823
5112-SOFTWARE PUBLISHERS	2,590	42,273	39,683
4431-ELECTRONICS AND APPLIANCE STORES	378,658	423,795	45,137
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	42,506	88,029	45,523
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	63,271	115,379	52,108
7211-TRAVELER ACCOMMODATION	129,318	182,794	53,475
4422-HOME FURNISHINGS STORES	41,253	96,874	55,622
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	142,937	198,918	55,981
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	73,915	140,480	66,565
4543-DIRECT SELLING ESTABLISHMENTS	149,867	223,965	74,098
2382-BUILDING EQUIPMENT CONTRACTORS	59,105	135,835	76,731
7222-LIMITED-SERVICE EATING PLACES	366,774	450,099	83,325
4521-DEPARTMENT STORES	120,949	208,260	87,310
4481-CLOTHING STORES	206,170	299,344	93,174
4539-OTHER MISCELLANEOUS STORE RETAILERS	244,678	339,971	95,293
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	287,157	392,825	105,668
4529-OTHER GENERAL MERCHANDISE STORES	662,430	779,128	116,698
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	55,561	180,374	124,813
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,227,660	1,363,566	135,906
2211-POWER GENERATION AND SUPPLY	702,376	912,191	209,815
2131-SUPPORT ACTIVITIES FOR MINING	200,455	490,317	289,863
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,031,078	1,369,153	338,075
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	215,413	641,134	425,720
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,101,062	2,330,122	1,229,060