

CITY OF CHEYENNE



STATE SALES AND USE TAX

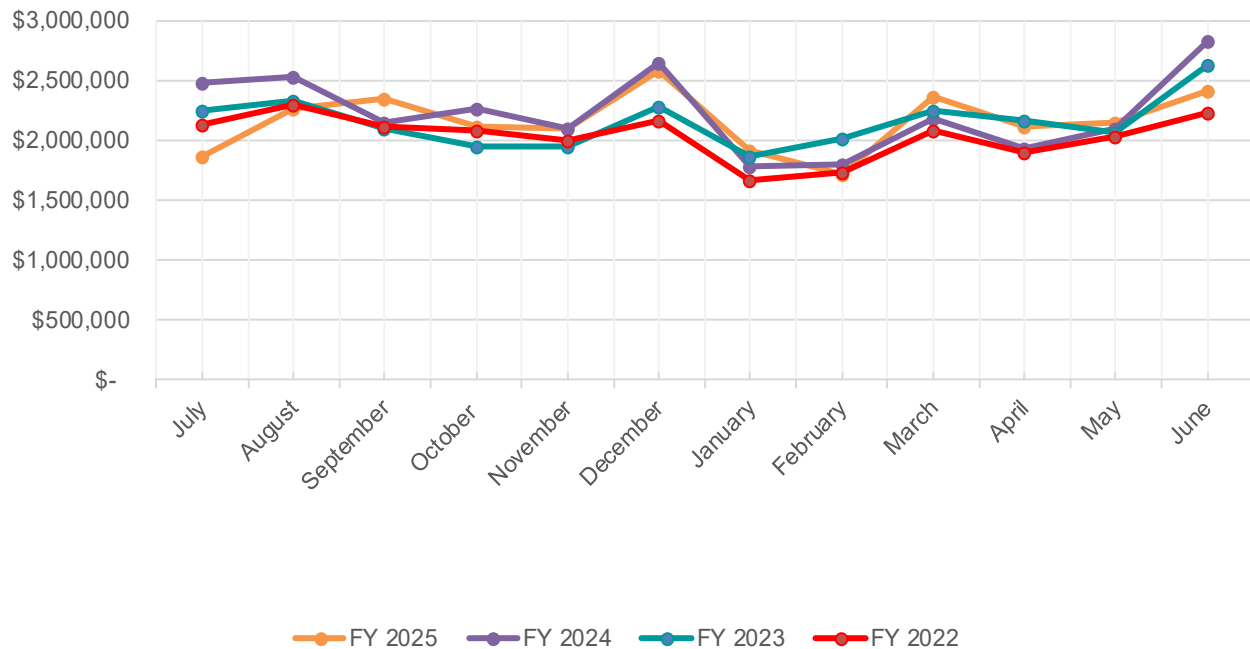
June 2025

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		2,274,487		2,531,109		2,325,517		2,306,893
September		2,342,461		2,148,575		2,097,991		2,109,367
October		2,108,358		2,266,594		1,951,221		2,091,346
November		2,101,269		2,100,247		1,956,871		2,003,374
December		2,576,431		2,648,338		2,277,345		2,174,556
January		1,913,194		1,790,712		1,867,604		1,661,202
February		1,708,787		1,800,186		2,025,009		1,736,181
March		2,363,859		2,179,324		2,244,595		2,078,281
April		2,116,960		1,927,348		2,169,002		1,903,056
May		2,147,922		2,103,897		2,064,459		2,026,288
June		2,410,211		2,826,388		2,633,599		2,227,303
Total	\$	25,925,600	\$	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

June 2024 versus June 2025 Analysis

The City's state sales tax collections payment for June 2025 was \$2,410,211 or \$416,177 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 June 2024 to June 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 increased by **\$853,355** compared to June 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.
- ↑ **Other General Purpose Machinery Manufacturing.** This industry group comprises establishments primarily engaged in manufacturing pumps and compressors material handling equipment and all other general purpose machinery (except ventilation heating air conditioning and commercial refrigeration equipment metalworking machinery and engines turbines and power transmission equipment). Sales tax for this industry increased by **\$433,695** in June 2025 compared to June 2024.
- ↑ **Building Material and Supplies Dealers.** Sales tax for this industry increased by **\$145,074** compared to the same time last year. This industry group comprises establishments primarily engaged in retailing new building materials and supplies.
- ↑ **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 **\$117,630** compared to June 2024
- ↓ **Nonresidential Building Construction.** Sales tax revenues for this industry decreased by **\$2,305,385** compared to the same time last year. This industry group comprises establishments primarily responsible for the construction (including new work additions alterations maintenance and repairs) of nonresidential buildings This industry group includes nonresidential general contractors nonresidential for sale builders nonresidential design build firms and nonresidential project construction management firms.
- ↓ **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 **\$1,017,976** In June 2025 compared to June 2024.
- ↓ **Support Activities for Mining.** Sales tax revenues for this industry decreased by **\$697,974** compared to June 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.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

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

June Sales Tax Received in August

Description	June 2024	June 2025	Difference
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	2,377,437	72,052	(2,305,385)
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,032,629	14,653	(1,017,976)
2131-SUPPORT ACTIVITIES FOR MINING	908,313	210,339	(697,974)
5171-WIRED TELECOMMUNICATIONS CARRIERS	115,710	25,240	(90,470)
2382-BUILDING EQUIPMENT CONTRACTORS	103,940	44,576	(59,364)
4539-OTHER MISCELLANEOUS STORE RETAILERS	582,115	529,878	(52,237)
4471-GASOLINE STATIONS	342,692	291,745	(50,947)
3345-ELECTRONIC INSTRUMENT MANUFACTURING	37,465	819	(36,645)
2212-NATURAL GAS DISTRIBUTION	35,136	1,179	(33,957)
5112-SOFTWARE PUBLISHERS	41,508	11,665	(29,843)
4862-PIPELINE TRANSPORTATION OF NATURAL GAS	27,681	736	(26,945)
7212-RV PARKS AND RECREATIONAL CAMPS	44,012	21,679	(22,333)
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	54,741	36,134	(18,607)
5419-OTHER PROFESSIONAL AND TECHNICAL SERVICES	21,709	37,563	15,854
7111-PERFORMING ARTS COMPANIES	-	16,007	16,007
4422-HOME FURNISHINGS STORES	48,288	65,244	16,955
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	108,075	126,523	18,448
3344-SEMICONDUCTOR AND ELECTRONIC COMPONENT MFG.	422	19,506	19,084
3399-OTHER MISCELLANEOUS MANUFACTURING	3,647	26,250	22,603
7211-TRAVELER ACCOMMODATION	324,018	350,652	26,634
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	26,262	53,657	27,395
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	59,175	87,124	27,949
3329-OTHER FABRICATED METAL PRODUCT MANUFACTURING	1,862	30,369	28,507
7221-FULL-SERVICE RESTAURANTS	453,882	485,158	31,276
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	47,698	79,241	31,543
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	62,856	101,854	38,998
4431-ELECTRONICS AND APPLIANCE STORES	269,606	309,148	39,542
7132-GAMBLING INDUSTRIES	9,346	55,094	45,748
7222-LIMITED-SERVICE EATING PLACES	423,950	473,735	49,785
7223-SPECIAL FOOD SERVICES	28,976	83,655	54,678
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	3,897	62,499	58,603
4235-METAL AND MINERAL MERCHANT WHOLESALERS	10,156	69,834	59,678
4529-OTHER GENERAL MERCHANDISE STORES	661,427	745,144	83,717
2211-POWER GENERATION AND SUPPLY	700,083	817,713	117,630
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,355,887	1,500,961	145,074
3339-OTHER GENERAL PURPOSE MACHINERY MANUFACTURING	1,842	435,538	433,695
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,210,522	2,063,877	853,355