

CITY OF CHEYENNE



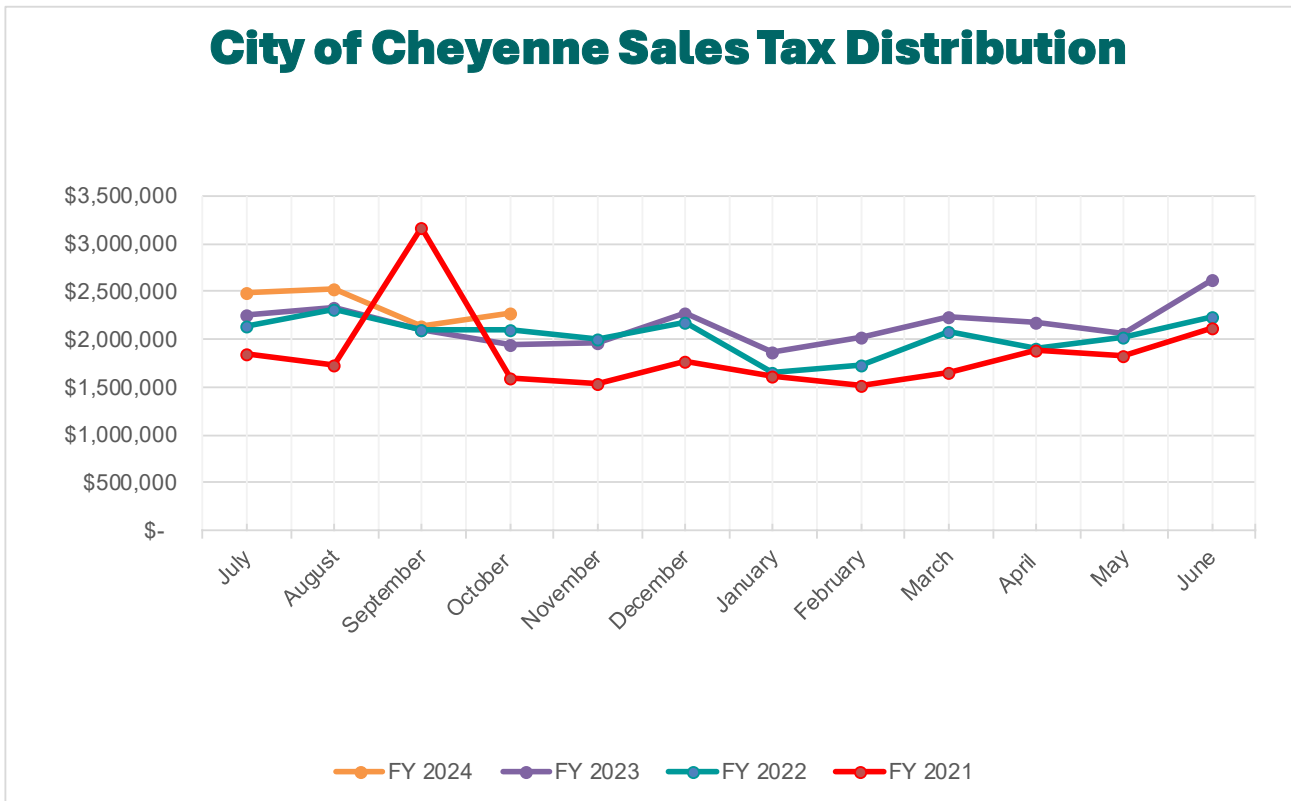
STATE SALES AND USE TAX

October 2023

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		1,956,871	2,003,374	1,536,593
December		2,277,345	2,174,556	1,764,239
January		1,867,604	1,661,202	1,609,199
February		2,025,009	1,736,181	1,525,877
March		2,244,595	2,078,281	1,645,139
April		2,169,002	1,903,056	1,883,599
May		2,064,459	2,026,288	1,821,482
June		2,633,599	2,227,303	2,111,613
Total	\$ 9,432,327	\$ 25,859,333	\$ 24,451,724	\$ 22,267,320

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



SALES TAX COMPARISON OVERVIEW

October 2022 versus October 2023 Analysis

The City's state sales tax collections payment for October 2023 that was received in December was \$2,266,594 or \$315,373 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 October 2022 to 2023.

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

- ↑ **Support Activities for Mining.** 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. Sales tax for this industry has increased by **\$902,593** compared to October 2022.
- ↑ **Machinery and Equipment Rental and Leasing.** Sales tax for this industry increased by **\$257,149** compared to October 2022. This industry group comprises establishments primarily engaged in renting or leasing commercial-type and industrial-type machinery and equipment.
- ↑ **Electric Goods Merchant Wholesalers.** Sales tax for this industry increased by **\$136,526** compared to last October. This industry comprises establishments primarily engaged in the merchant wholesale distribution of electrical construction materials; wiring supplies; electric light fixtures; light bulbs; and/or electrical power equipment for the generation, transmission, distribution, or control of electric energy.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

October Sales Tax Received in December

Description	October 2022	October 2023	Difference
2211-POWER GENERATION AND SUPPLY	706,703	611,730	(94,973)
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,082,097	1,012,250	(69,847)
4543-DIRECT SELLING ESTABLISHMENTS	126,351	96,098	(30,254)
4471-GASOLINE STATIONS	286,706	260,387	(26,319)
4411-AUTOMOBILE DEALERS	48,841	24,092	(24,749)
4422-HOME FURNISHINGS STORES	50,768	29,666	(21,102)
4539-OTHER MISCELLANEOUS STORE RETAILERS	207,669	188,951	(18,717)
4461-HEALTH AND PERSONAL CARE STORES	100,370	82,453	(17,917)
5415-COMPUTER SYSTEMS DESIGN AND RELATED SERVICES	34,221	16,951	(17,270)
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	54,626	39,430	(15,196)
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	39,480	57,663	18,183
4821-RAIL TRANSPORTATION	20,436	38,777	18,341
5179-OTHER TELECOMMUNICATIONS	10,611	29,672	19,061
7211-TRAVELER ACCOMMODATION	172,698	192,097	19,399
5171-WIRED TELECOMMUNICATIONS CARRIERS	9,531	29,438	19,907
5174-SATELLITE TELECOMMUNICATIONS	7,600	29,192	21,592
4244-GROCERY AND RELATED PRODUCT WHOLESALERS	15,889	37,643	21,754
7222-LIMITED-SERVICE EATING PLACES	364,454	386,868	22,414
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	42,890	70,608	27,718
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	96,821	126,512	29,691
4842-SPECIALIZED FREIGHT TRUCKING	-	42,833	42,833
4431-ELECTRONICS AND APPLIANCE STORES	299,126	343,773	44,647
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	38,152	83,382	45,230
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	269,791	316,610	46,818
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	37,032	85,095	48,063
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,172,445	1,221,248	48,803
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	242,366	323,752	81,386
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	754,134	852,886	98,752
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	62,885	199,411	136,526
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	158,310	415,459	257,149
2131-SUPPORT ACTIVITIES FOR MINING	885,174	1,787,766	902,593