

RESOLUTION 029-2023

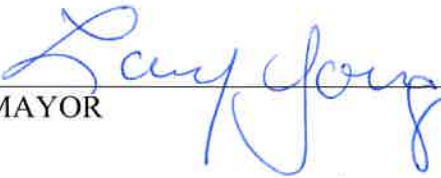
Introduced by Schuldt seconded by Bonzer:

A RESOLUTION APPROVING THE CITY OF SHELL ROCK'S URBAN RENEWAL REPORT FOR THE FISCAL YEAR 2022-2023.

PASSED, APPROVED AND ADOPTED this 7th day of November, 2023, by the Shell Rock City Council.

AYES: Bonzer, Holden, Klinefelter, Krull, and Schuldt.

NAYS: None.


MAYOR

ATTEST:


CITY CLERK

Annual Urban Renewal Report, Fiscal Year 2022 - 2023

Levy Authority Summary

Local Government Name: SHELL ROCK
 Local Government Number: 12G102

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
SHELL ROCK URBAN RENEWAL	12010	8

TIF Debt Outstanding: 1,651,173

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022:	265,224	228,376	Amount of 07-01-2022 Cash Balance Restricted for LMI
TIF Revenue:	163,256		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	163,256		
Rebate Expenditures:	50,513		
Non-Rebate Expenditures:	67,816		
Returned to County Treasurer:	0		
Total Expenditures:	118,329		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023:	310,151	266,971	Amount of 06-30-2023 Cash Balance Restricted for LMI
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**Year-End Outstanding TIF
 Obligations, Net of TIF Special
 Revenue Fund Balance: 1,222,693**

♣ Annual Urban Renewal Report, Fiscal Year 2022 - 2023

Urban Renewal Area Data Collection

Local Government Name: SHELL ROCK (12G102)
 Urban Renewal Area: SHELL ROCK URBAN RENEWAL
 UR Area Number: 12010

UR Area Creation Date: 09/1989

UR Area Purpose: To direct new development, public improvements and make land sales more competitive and marketable in the area covered by this plan.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
SHELL ROCK CITY/WAVERLY-SHELL ROCK SCH/UR TIF 1 INCREM	120113	120114	0
SH CITY AG/W-SR SCH/WTADD/UR TIF 2 INCREM	120127	120128	0
SH CITY AG/W-SR SCH/IPADD/UR TIF 3 INCREM	120129	120130	0
SHELL ROCK CITY /W-SR SCH/IPADD/UR TIF 3 INCREM	120133	120134	3,171,582
SHELL ROCK CITY/WAVERLY-SR SCH/HOBSON/UR TIF INCR 1	120139	120140	587,890
SH CITY/W-SR SCH/WT ADD/BC UR TIF 3	120147	120148	1,913,814
SH CITYAG/W-SR SCH/WTADD/UR TIF 4 TIF INCREM	120157	120158	0
SHCITY/WRSRCH/WTADDURTIF5INCREM	120163	120164	1,813,792

Urban Renewal Area Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	6,889,790	3,523,980	1,475,890	0	-1,852	11,887,808	0	11,887,808
Taxable	0	3,729,458	3,171,582	1,328,301	0	-1,852	8,227,489	0	8,227,489
Homestead Credits									20

TIF Sp. Rev. Fund Cash Balance as of 07-01-2022: 265,224 228,376 **Amount of 07-01-2022 Cash Balance Restricted for LMI**

TIF Revenue: 163,256
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 163,256

Rebate Expenditures: 50,513
 Non-Rebate Expenditures: 67,816
 Returned to County Treasurer: 0
Total Expenditures: 118,329

TIF Sp. Rev. Fund Cash Balance as of 06-30-2023: 310,151 266,971 **Amount of 06-30-2023 Cash Balance Restricted for LMI**

Projects For SHELL ROCK URBAN RENEWAL

Willow Tree Addition

Description: Subdivision/Housing Infrastructure
Classification: Residential property (classified residential)
Physically Complete: Yes
Payments Complete: No

Waverly Health Addition

Description: Economic Development/Infrastructure
Classification: Commercial-Medical
Physically Complete: Yes
Payments Complete: No

Roling Ford Expansion

Description: Economic Development
Classification: Commercial - retail
Physically Complete: Yes
Payments Complete: No

Willow Tree 2nd Addition

Description: Subdivision/Housing Infrastructure
Classification: Residential property (classified residential)
Physically Complete: Yes
Payments Complete: No

PF&E Addition

Description: Economic Development/Infrastructure
Classification: Commercial - warehouses and distribution facilities
Physically Complete: Yes
Payments Complete: No

2021 Center Street Project

Description: Economic Development/Infrastructure
Classification: Roads, Bridges & Utilities
Physically Complete: Yes
Payments Complete: No

Debts/Obligations For SHELL ROCK URBAN RENEWAL

Waverly Health Center 191,813

Debt/Obligation Type:	Rebates
Principal:	101,644
Interest:	0
Total:	101,644
Annual Appropriation?:	Yes
Date Incurred:	05/15/2010
FY of Last Payment:	2024

Willowtree 270,000

Debt/Obligation Type:	Rebates
Principal:	53,602
Interest:	0
Total:	53,602
Annual Appropriation?:	Yes
Date Incurred:	07/06/2010
FY of Last Payment:	2029

Roling Ford Expansion 400,000

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	230,000
Interest:	31,455
Total:	261,455
Annual Appropriation?:	Yes
Date Incurred:	02/10/2015
FY of Last Payment:	2030

Roling Ford Expansion 100,000

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	30,000
Interest:	1,960
Total:	31,960
Annual Appropriation?:	Yes
Date Incurred:	03/02/2015
FY of Last Payment:	2025

Willow Tree 2nd Addition

Debt/Obligation Type:	Rebates
Principal:	863,640
Interest:	0
Total:	863,640
Annual Appropriation?:	Yes
Date Incurred:	11/13/2018
FY of Last Payment:	2030

PF&E Addition

Debt/Obligation Type:	Rebates
Principal:	46,923
Interest:	0

Total:	46,923
Annual Appropriation?:	Yes
Date Incurred:	03/14/2019
FY of Last Payment:	2030

2021 Center Street

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	273,000
Interest:	18,949
Total:	291,949
Annual Appropriation?:	Yes
Date Incurred:	08/04/2021
FY of Last Payment:	2032

Non-Rebates For SHELL ROCK URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Willowtree 270,000
Tied To Project:	Willow Tree Addition
TIF Expenditure Amount:	31,360
Tied To Debt:	Roling Ford Expansion 400,000
Tied To Project:	Roling Ford Expansion
TIF Expenditure Amount:	10,960
Tied To Debt:	Roling Ford Expansion 100,000
Tied To Project:	Roling Ford Expansion
TIF Expenditure Amount:	0
Tied To Debt:	PF&E Addition
Tied To Project:	Roling Ford Expansion
TIF Expenditure Amount:	25,496
Tied To Debt:	2021 Center Street
Tied To Project:	2021 Center Street Project

Rebates For SHELL ROCK URBAN RENEWAL

Waverly Health Center

TIF Expenditure Amount: 6,489
Rebate Paid To: Waverly Health Center
Tied To Debt: Waverly Health Center 191,813
Tied To Project: Waverly Health Addition
Projected Final FY of Rebate: 2024

Willow Tree Addition

TIF Expenditure Amount: 30,807
Rebate Paid To: Jeff and Michelle Reints
Tied To Debt: Willowtree 270,000
Tied To Project: Willow Tree Addition
Projected Final FY of Rebate: 2029

Roling Ford Expansion

TIF Expenditure Amount: 0
Rebate Paid To: Roling Properties
Tied To Debt: Roling Ford Expansion 400,000
Tied To Project: Roling Ford Expansion
Projected Final FY of Rebate: 2025

Premier Furniture & Equipment

TIF Expenditure Amount: 13,217
Rebate Paid To: Premier Property Development
Tied To Debt: PF&E Addition
Tied To Project: PF&E Addition
Projected Final FY of Rebate: 2027

Income Housing For SHELL ROCK URBAN RENEWAL

Amount of FY 2023 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0
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Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

♣ Annual Urban Renewal Report, Fiscal Year 2022 - 2023

TIF Taxing District Data Collection

Local Government Name:	SHELL ROCK (12G102)		
Urban Renewal Area:	SHELL ROCK URBAN RENEWAL (12010)		
TIF Taxing District Name:	SHELL ROCK CITY/WAVERLY-SHELL ROCK SCH/UR TIF 1 INCREM		
TIF Taxing District Inc. Number:	120114		
TIF Taxing District Base Year:	2003		
FY TIF Revenue First Received:	2005		UR Designation
Subject to a Statutory end date?	Yes	Slum	No
Fiscal year this TIF Taxing District		Blighted	No
statutorily ends:	2030	Economic Development	12/2002

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	6,174	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	SHELL ROCK (12G102)		
Urban Renewal Area:	SHELL ROCK URBAN RENEWAL (12010)		
TIF Taxing District Name:	SH CITY AG/W-SR SCH/WTADD/UR TIF 2 INCREM		
TIF Taxing District Inc. Number:	120128		
TIF Taxing District Base Year:	2010		
FY TIF Revenue First Received:	2013		UR Designation
Subject to a Statutory end date?	Yes	Slum	No
Fiscal year this TIF Taxing District		Blighted	No
statutorily ends:	2020	Economic Development	01/2010

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	3,087	0	0	0	0

FY 2023 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2022 - 2023

TIF Taxing District Data Collection

Local Government Name: SHELL ROCK (12G102)
 Urban Renewal Area: SHELL ROCK URBAN RENEWAL (12010)
 TIF Taxing District Name: SH CITY AG/W-SR SCH/IPADD/UR TIF 3 INCREM
 TIF Taxing District Inc. Number: 120130
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2030

		UR Designation
Slum		No
Blighted		No
Economic Development		12/2008

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	0	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: SHELL ROCK (12G102)
 Urban Renewal Area: SHELL ROCK URBAN RENEWAL (12010)
 TIF Taxing District Name: SHELL ROCK CITY /W-SR SCH/IPADD/UR TIF 3 INCREM
 TIF Taxing District Inc. Number: 120134
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2014
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2034

		UR Designation
Slum		No
Blighted		No
Economic Development		12/2010

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	3,523,980	0	0	0	3,523,980	0	3,523,980
Taxable	0	0	3,171,582	0	0	0	3,171,582	0	3,171,582
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	278,763	3,171,582	3,171,582	0	0

FY 2023 TIF Revenue Received: 89,146

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TIF Taxing District Data Collection

Local Government Name:	SHELL ROCK (12G102)		
Urban Renewal Area:	SHELL ROCK URBAN RENEWAL (12010)		
TIF Taxing District Name:	SHELL ROCK CITY/WAVERLY-SR SCH/HOBSON/UR TIF INCR 1		
TIF Taxing District Inc. Number:	120140		
TIF Taxing District Base Year:	1989		UR Designation
FY TIF Revenue First Received:	1990	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	07/1989

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	1,475,890	0	0	1,475,890	0	1,475,890
Taxable	0	0	0	1,328,301	0	0	1,328,301	0	1,328,301
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	888,000	587,890	587,890	0	0

FY 2023 TIF Revenue Received: 12,500

TIF Taxing District Data Collection

Local Government Name:	SHELL ROCK (12G102)		
Urban Renewal Area:	SHELL ROCK URBAN RENEWAL (12010)		
TIF Taxing District Name:	SH CITY/W-SR SCH/WT ADD/BC UR TIF 3		
TIF Taxing District Inc. Number:	120148		
TIF Taxing District Base Year:	2010		UR Designation
FY TIF Revenue First Received:	2015	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,535,570	0	0	0	0	3,535,570	0	3,535,570
Taxable	0	1,913,814	0	0	0	0	1,913,814	0	1,913,814
Homestead Credits									12

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	34,614	1,913,814	1,913,814	0	0

FY 2023 TIF Revenue Received: 61,610

Annual Urban Renewal Report, Fiscal Year 2022 - 2023

TIF Taxing District Data Collection

Local Government Name: SHELL ROCK (12G102)
 Urban Renewal Area: SHELL ROCK URBAN RENEWAL (12010)
 TIF Taxing District Name: SH CITYAG/W-SR SCH/WTADD/UR TIF 4 TIF INCREM
 TIF Taxing District Inc. Number: 120158
 TIF Taxing District Base Year: 2017
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	39,100	0	0	0	0

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: SHELL ROCK (12G102)
 Urban Renewal Area: SHELL ROCK URBAN RENEWAL (12010)
 TIF Taxing District Name: SHCITY/WSRSCH/WTADDURTIF5INCREM
 TIF Taxing District Inc. Number: 120164
 TIF Taxing District Base Year: 2018
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,354,220	0	0	0	-1,852	3,352,368	0	3,352,368
Taxable	0	1,815,644	0	0	0	-1,852	1,813,792	0	1,813,792
Homestead Credits									8

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	17,766	1,813,792	1,813,792	0	0

FY 2023 TIF Revenue Received: 0

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Shell Rock County: Butler

Urban Renewal Area Name: SHWS1, SHIP3, SHIP1, SHWTZ2, SHHB1, SHWT3

Urban Renewal Area Number: _____ (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 0

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 7 day of November, 2023

Jessica Meyer City Clerk / Treasurer Telephone 319-559-8547
Signature of Authorized Official

**SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: Shell Rock County: Butler

Urban Renewal Area Name: SHWS1, SHIP3, SHIP1, SHWTZ2, SHHB1, SHWT3

Urban Renewal Area Number: 00000 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
City of Shell Rock requests the following amounts for FY 2025 in TIF receipts:	
GO BOND 2015A	35,310
GO BOND 2015B	10,340
GO BOND 2021	30,000
SHELL ROCK DEVELOPMENT CORPORATION	9,750
HOBSON	ALL
ROLING FORD REBATE AGREEMENT	ALL
WILLOW TREE REBATE #2	ALL

Dated this 7 day of NOVEMBER, 2023

Janice Meyer, City Clerk
Signature of Authorized Official Telephone 319-855-6555

**URBAN RENEWAL AREA TIF INDEBTEDNESS/INCREMENT TAX RECONCILIATION
TO BE ANNUALLY UPDATED BY THE COUNTY AUDITOR**

For Areas Which Will NOT Include Rebate Property Segregated Into Separate Taxing Districts*

*If at a later time you segregate rebate property into separate taxing districts within the Urban Renewal Area you will have to transfer all data to the reconciliation form set which specifically includes provisions for segregated rebate agreements.

City or County: SHELL ROCK Date Prepared: 2023

Urban Renewal Area Name: SHHB1 SHIP3 SHWT3 SHWT5

Urban Renewal Area Number: 12010 (Five-digit Area Number Assigned by the County Auditor)

Enter the City or County, Area Name, Area Number, and Date Prepared above. (Entries carry to other sheets.)

Enter certified TIF indebtedness on Page 2.

Enter the TIF increment tax apportioned in all prior fiscal years on Page 3.

Enter the current year tax list TIF increment tax on Page 4.

Enter next fiscal year's projected TIF increment tax on Page 5.

The Numbers Below are Formula-driven Totals from Pages 2 through 5.	
Certified TIF Indebtedness:	<u>3,145,036</u>
Less: TIF Tax Apportioned Prior Fiscal Years:	<u>(1,583,425)</u>
Less: TIF Tax To Be Apportioned Current Fiscal Year:	<u>(223,156)</u>
Less: TIF Tax To Be Apportioned Next Fiscal Year:	<u>(290,445)</u>
Equals: Projected TIF Indebtedness Remaining at the End of Next Fiscal Year*:	<u><u>1,048,010</u></u>
*Reduce TIF tax if negative.	

Create a separate Excel workbook file for each Area naming each file using the Area Name and Number.

The Area Name and Number should match what is used on the VALS County "Estimated TIF Area Revenue" report.

Include all TIF indebtedness and increment tax for the Area as defined by the ordinance. Separately itemize individual TIF indebtedness amounts. Separately itemize TIF increment tax by individual TIF increment taxing district.

Annually update the form by adding any new or reduced certified TIF indebtedness, by adding an actual year of TIF increment tax apportioned in Prior Fiscal Years, by updating (replacing) the Current Fiscal Year tax list amounts, and by updating (replacing) the TIF increment tax projected for Next Fiscal Year.

Annually provide updated copies of these Urban Renewal Area reconciliations to Cites asking them to review the numbers and to immediately inform you if there are any errors or questions. The completed reconciliations should be provided to cities as soon as possible after December 1, but no later than the time that you provide Cities with the January 1 valuation reports.

Note: Lengthen individual forms as becomes necessary. For example, if you run out of lines on the TIF Indebtedness or Prior Year TIF Tax sheets, add lines which will make the sheets print onto additional pages. To do so you will need to unprotect the particular sheet by going to 'Tools', 'Protection', then 'Unprotect Sheet'. Re-protect the sheet after making any modifications. Make sure that the formula totals remain accurate.

