The Caledonia Calculation: A Risk Analysis of Data Center Development in Wisconsin

Introduction: The Hidden Ledger of the Cloud

The proposal to construct a large-scale data center in Caledonia, Wisconsin, is presented as an emblem of technological progress and economic opportunity. It arrives with promises of investment, high-tech jobs, and an expanded tax base, framing the project as a decisive step into the digital future. However, a growing body of evidence from communities across the United States reveals a starkly different reality. This report argues that the glossy brochures and optimistic projections presented by data center developers conceal a hidden ledger of profound and often irreversible costs—costs that are systematically externalized onto the host community. The digital cloud, it turns out, has a very physical, very local, and very expensive footprint.[1]

This investigation moves beyond the developer's narrative to conduct a comprehensive risk analysis of the proposed Caledonia project. It is built on the central thesis that the promised benefits of data centers are frequently inflated and disproportionately captured by multinational corporations, while the true, long-term costs are borne by local residents. These costs manifest in tangible ways: permanently higher electricity bills for every household and small business; the depletion and potential contamination of finite water resources; the degradation of public health through relentless industrial noise and air pollution; and the erosion of the local tax base through generous, taxpayer-funded subsidies.[3]

The experience of other towns and counties that have walked this path serves as a crucial, and cautionary, guide. From the strained power grids of Virginia to the depleted aquifers of Oregon, a clear pattern has emerged. This pattern involves not only the immense environmental and financial burdens of these facilities but also a calculated playbook of corporate secrecy, opaque political dealings, and legislative maneuvering designed to secure public resources for private profit before communities can fully comprehend the terms of the exchange.

This report is structured to provide the residents and decision-makers of Caledonia with a clear-eyed, evidence-based framework for evaluating the true cost of this proposal. Part I, "Cautionary Tales," examines the lived experiences of communities that have become hosts to data center clusters, focusing on the documented impacts on electricity rates, water supplies, and public health. Part II, "The Developer's Playbook and Wisconsin's Welcome Mat," deconstructs the tactics used by developers to gain approval and analyzes the specific Wisconsin state laws and subsidies that create a uniquely favorable, and uniquely risky, environment for this type of development. Part III, "An Action Plan for Caledonia," translates these findings into a strategic guide for effective community engagement, citizen oversight, and political action.

The decision before Caledonia is not merely about a single land-use permit. It is about the allocation of the community's most vital resources—its energy, its water, its public funds, its health, and its quiet enjoyment of life. The purpose of this report is to ensure that this decision is made not on the basis of corporate promises, but on a full and transparent accounting of the facts. It is to provide the tools necessary to perform a true calculation of what is being offered, what is being asked for in return, and what is ultimately at stake for the future of Caledonia.

Part I: Cautionary Tales – The Lived Experience of Data Center Communities

When the Bill Comes Due: Electricity Rate Hikes and Grid Instability

The single most defining characteristic of a modern, hyperscale data center is its insatiable and relentless consumption of electricity. These facilities are not merely large industrial users; they represent a new category of energy demand so extreme that their arrival fundamentally reshapes the entire energy landscape of a region.[5] Upon its activation, a single large data center can instantly become the largest power consumer in an entire state, dwarfing traditional industrial users like steel mills by a factor of two or more.[5] This unprecedented demand triggers a cascade of consequences that inevitably lands on the monthly utility bills of every resident and small business in the service area. The core economic reality, proven in communities that have become data center hubs, is that the massive capital costs required to service these facilities are socialized across the entire ratepayer base, leading to significant and permanent increases in electricity prices for everyone.[7] The most extensively documented

example of this phenomenon comes from Northern Virginia, a region whose experience offers a sobering preview of what awaits any community that welcomes this industry without fully understanding its impact on the power grid.

Case Study: Prince William County, Virginia – A Glimpse into the Future

Northern Virginia, often dubbed "Data Center Alley," is home to the world's largest concentration of data centers, a region through which an estimated 70% of global internet traffic flows.[11] This explosive growth has provided a real-world laboratory for observing the long-term effects of data center proliferation on a regional power grid. The primary utility, Dominion Energy, has been forced into a perpetual and costly race to build new infrastructure to keep pace with the industry's staggering demand. In 2023, data centers already accounted for 24% of all electricity sales for Dominion in Virginia, a figure that is rapidly climbing.[13] The utility projects that peak power demand from data centers in its territory will surge from 2.8 gigawatts in 2022 to 13.3 gigawatts by 2038—a nearly fivefold increase that is equivalent to adding the power demand of 3.3 million homes to the grid.[13]

This surge is not an abstract projection; it has concrete financial consequences for Dominion's customers. The utility has repeatedly sought substantial rate hikes from state regulators, explicitly citing the need to fund massive infrastructure upgrades—new power plants and high-voltage transmission lines—required solely to service the data center industry. In 2025, Dominion proposed a 15% rate increase that would raise the average residential customer's monthly bill by approximately $21 within two years.[14] Another proposal for 2026 sought a 14% increase for residential customers, again citing data center growth as a primary driver.[13] These are not temporary surcharges; they represent a permanent upward shift in the cost of electricity for millions of people, driven by the business operations of a handful of the world's wealthiest tech companies.

The state's own regulatory bodies have sounded the alarm. Virginia's Joint Legislative Audit and Review Commission (JLARC) conducted an extensive study and concluded that "data centers' increased demand will likely increase system costs for all customers, including non-data center customers".[11] The Virginia State Corporation Commission, the body that regulates utilities, issued a formal warning that the demand from data centers is "creating issues and risks for electric utilities and their customers that have not heretofore been encountered".[17] The commission's analysis projected that data center demand could add between $14 and $37 to the average monthly consumer power bill by 2040.[11]

For residents, the impacts are both financial and physical. Kristin Meredith, a retired attorney in Culpeper, Virginia, saw her winter electric bill reach as high as $425 per month and was dismayed to learn of a new $54 million transmission line and substation being built nearby

specifically for an Amazon data center.[17] This is a common story: communities are crisscrossed with new networks of massive transmission towers and substations, industrial infrastructure that alters the landscape to deliver power to a single, private industry.[13]

The situation in Virginia is a direct consequence of the fundamental business model of regulated utilities, a model that applies directly to Wisconsin. Utilities like We Energies or Alliant Energy operate as regulated monopolies. Their profitability is not primarily determined by the volume of electricity they sell, but by the return on equity they are permitted to earn on their capital investments—the power plants, transmission lines, and substations they build. This creates a powerful, built-in financial incentive to engage in large-scale construction projects. A data center, which demands billions of dollars in new, dedicated infrastructure, is therefore an ideal customer from the utility's perspective. The more they must build to service the data center, the larger their "rate base" of assets becomes, and the more profit they are legally entitled to earn from the entire pool of ratepayers. This dynamic aligns the financial interests of the utility directly with those of the data center developer, and often in direct opposition to the interests of residential and small business customers, who seek lower, not higher, capital spending and the resulting rate increases.[16]

Furthermore, the arrival of data centers frequently undermines regional climate and clean energy goals. The promise of "green" data centers powered by renewable energy often dissolves upon contact with engineering reality. Data centers require perfectly reliable, 24/7/365 "baseload" power to prevent catastrophic outages.[2] Renewable energy sources like wind and solar are inherently intermittent and cannot provide this level of reliability on their own. Consequently, to guarantee uninterrupted service for a massive new data center, utilities are often forced to delay the planned retirement of older, polluting fossil fuel plants or even build new natural gas "peaker" plants to backstop the grid.[19] In Virginia, Dominion Energy's own planning documents explicitly point to higher-than-anticipated load growth from data centers as the rationale for maintaining its existing fossil-fuel generation and pursuing an "all of the above" energy strategy, a direct challenge to the state's clean energy mandates.[19] Thus, the immense energy demand of data centers can lock a community into greater, not lesser, dependence on fossil fuels for decades to come.

Draining the Future: Water Scarcity and Contamination

Beyond the electrical grid, the second critical public resource consumed by data centers in astonishing quantities is water. The thousands of servers packed into these facilities generate immense heat, and the primary method for preventing them from overheating is to use water-based cooling systems.[22] A single, medium-sized data center can consume up to 110 million gallons of water per year, while larger hyperscale facilities can use up to 5 million

gallons

per day—an amount equivalent to the daily water usage of a town of up to 50,000 people.[23] This industrial-scale water consumption places a direct and severe strain on local water resources, creating a conflict with the essential needs of residents, farmers, and the surrounding ecosystem. Developers often obscure the true scale of this consumption, treating water usage data as a proprietary secret. The long-term experience of The Dalles, Oregon, with Google's data centers provides a powerful case study in corporate secrecy, resource depletion, and the broken economics of water for industrial use.

Case Study: The Dalles, Oregon – A Decade of Depletion

In 2006, Google chose the small, semi-arid town of The Dalles, situated on the Columbia River, as the location for its first-ever company-built data center campus.[25] Over the next decade and a half, the company expanded its operations significantly. As it planned for further expansion in 2021, a crucial question arose from the community: how much water were the existing facilities using, and how much would the new ones require? The answer from both Google and the City of The Dalles was silence. They claimed the water usage figures were a "trade secret," essential to protecting Google's competitive advantage in cooling technology.[26]

This claim triggered a 13-month legal battle. The local newspaper, *The Oregonian*, filed a public records request for the data, arguing that the consumption of a public resource could not be a private secret. In a remarkable turn of events, the City of The Dalles, with its legal bills paid for by Google, sued the newspaper to block the release of the records.[27] The fight only ended after the county district attorney sided with the newspaper, ruling that the public's right to know outweighed the corporation's claim of secrecy.

When the data was finally made public, the numbers were staggering. The records revealed that Google's water consumption had nearly tripled in the preceding five years, and the data centers were now consuming more than a quarter of all the water used in the entire city.[30] This revelation was particularly alarming because of the water's source. Despite the facility's location next to the mighty Columbia River, the data centers were not using river water. Instead, they were drawing millions of gallons of high-quality, treated municipal water from the same system that served the town's 15,000 residents—a system fed by local rivers and groundwater aquifers in a region officially designated as suffering from "extreme and exceptional drought".[27]

The impact on the local water table was a source of grave concern for residents. Dawn Rasmussen, who lives on the outskirts of town, documented how the water level in her private

well had dropped steadily, year after year, as Google's operations expanded.[27] This direct competition for a scarce resource was enabled by a lopsided economic arrangement. In exchange for its presence, Google received significant property tax breaks, while the city committed to tens of millions of dollars in water infrastructure upgrades to meet the company's ever-growing demand.[25]

The case of The Dalles highlights a fundamental flaw in how water resources are managed and priced for large industrial consumers. Water is typically treated as a low-cost, abundant utility rather than the finite and precious resource it is. Tech companies often pay the same regulated rate as a residential household, or even negotiate a lower bulk rate, which provides no meaningful financial incentive to conserve water.[34] The price fails to reflect the true environmental cost of depleting an aquifer or the immense public cost of building the infrastructure—the wells, pumps, and pipes—necessary to deliver millions of gallons of water per day to a single corporate user. In Mesa, Arizona, for example, a deal was negotiated that allowed Google to pay just $6.08 per 1,000 gallons of water, while residents in the same city paid $10.80.[34]

Data center developers often attempt to quell water concerns by promoting the use of "closed-loop" cooling systems. They present these as a water-saving alternative to traditional evaporative cooling towers, which lose large amounts of water to the atmosphere. However, this claim obscures a critical trade-off. Closed-loop, or dry cooling, systems dissipate heat through convection, which requires moving massive volumes of air with large, powerful fans.[35] As a result, they are significantly more energy-intensive than water-based systems. This creates an unavoidable dilemma: a community can allow a data center to consume less water, but only at the cost of it consuming more electricity, which in turn drives up electricity rates and increases the facility's carbon footprint.[22] Furthermore, even "closed-loop" systems are not water-free; they require millions of gallons for their initial fill and for periodic replenishment to replace water lost through leaks or system blowdowns.[37] The choice presented to communities is not between a sustainable and an unsustainable option, but rather between depleting one vital resource (water) or another (energy capacity). For Caledonia, located in the Great Lakes basin, the lessons from The Dalles are a stark warning about the critical importance of demanding full, unredacted transparency on projected water usage, source, and discharge plans before any approvals are considered.

The Unceasing Hum: The Public Health Crisis of Industrial Noise and Air Pollution

Data centers are not benign office parks or quiet warehouses. They are heavy industrial facilities that operate at maximum capacity 24 hours a day, 365 days a year. This continuous

operation generates two significant and often overlooked public health threats for surrounding communities: chronic, low-frequency noise pollution from massive cooling systems and toxic air pollution from fleets of diesel-powered backup generators.[4] While developers often site these facilities in rural or semi-rural areas, their environmental impact respects no property lines, creating a pervasive industrial blight that degrades quality of life and poses documented risks to human health.

The Sonic Assault: Noise Pollution and Its Health Consequences

The sound produced by a data center is unlike typical urban noise. It is a constant, monotonous, low-frequency "hum" or "roar" generated by hundreds or even thousands of industrial-scale fans and HVAC chillers working ceaselessly to cool the servers inside.[4] Sound levels at the exterior of a data center typically range from 55 to 85 decibels (dB), comparable to a leaf blower or a running lawn mower.[4] This noise does not stop at night. In fact, it becomes more intrusive and disruptive when the ambient sounds of the day fade, creating a 24/7 industrial soundscape in what were once quiet residential neighborhoods.[40]

Residents living near data center clusters, such as those in Prince William County, Virginia, describe the experience as maddening and inescapable. Dale Browne, a homeowners association leader, reported that the constant buzzing from four nearby Amazon data centers created a low-pitched sound that caused picture frames and dishes to rattle inside homes.[42] Another resident, Carlos Yanes, stated that the sound from a data center 600 feet from his house kept him awake at night, caused headaches, and had driven his family out of the upstairs portion of their home where the sound was loudest.[41] Surveys of Prince William County residents revealed widespread complaints about the "harmful noise" and the negative impact on their quality of life.[43]

A significant part of the problem is that most municipal noise ordinances are ill-equipped to regulate this type of industrial sound. Ordinances typically measure sound on an A-weighted decibel scale (dBA), which is designed to reflect the sensitivity of the human ear and gives less weight to low-frequency sounds. However, it is precisely these low-frequency tones and vibrations that are most characteristic of data center noise and are most capable of penetrating walls and traveling long distances.[40] Recognizing this inadequacy, communities like Prince William County have been forced to undertake extensive, multi-year studies to consider updating their ordinances to include measurements on the C-weighted scale (dBC), which better captures low-frequency energy, and to remove exemptions for commercial HVAC equipment.[45]

This is not simply a matter of annoyance; it is a documented public health issue. A vast body of scientific and medical research has established a clear link between chronic exposure to

noise and serious health problems. The brain continues to process sounds even during sleep, and persistent noise can trigger a physiological stress response, leading to the release of hormones like adrenaline and cortisol.[48] This constant state of alert disrupts sleep architecture, reducing restorative deep sleep and REM sleep.[49] Over time, this chronic stress and sleep deprivation is associated with an increased risk of hypertension, cardiovascular disease, heart attacks, and stroke.[4] The European Environmental Agency now ranks noise as the second most harmful environmental exposure to public health, after only air pollution.[51]

The Airborne Threat: Diesel Generators and Air Quality

To guarantee 100% uptime, data centers rely on massive fleets of diesel-powered backup generators to take over in the event of a grid power failure.[38] These are not small units; a large data center campus can have dozens or even hundreds of generators, effectively creating a small, private diesel power plant on site.[38] These generators are not only for rare emergencies. They are started up and run for testing and maintenance on a regular basis, often monthly, which creates predictable and recurring air pollution events in the surrounding community.[39]

Diesel exhaust is a well-known source of harmful air pollutants, including fine particulate matter (PM2.5), nitrogen oxides (NOx), sulfur dioxide (SO2), and volatile organic compounds.[39] These pollutants are known to cause or exacerbate a range of health problems. Fine particulate matter can embed deep in the lungs and enter the bloodstream, leading to heart and lung disease.[39] Nitrogen oxides are a primary component of smog and are particularly harmful to respiratory health, triggering asthma attacks and aggravating conditions like chronic obstructive pulmonary disease, especially in children, the elderly, and other vulnerable populations.[53]

The scale of these emissions is significant. One study found that diesel generators emit 200–600 times more NOx per unit of electricity than a modern natural gas power plant.[55] A groundbreaking 2024 paper from researchers at the University of California, Riverside and Caltech quantified the public health cost of these emissions. Their analysis estimated that the increase in permits for diesel generators at data centers in Virginia may have resulted in 14,000 asthma-related symptom cases and generated up to $300 million in associated healthcare costs.[56] Another study estimated that the nationwide health-related damages from data center air pollution reached $5 billion in 2023 alone, a figure projected to rise as high as $20 billion annually by 2030.[55] This pollution can also travel long distances, with emissions from Northern Virginia's data centers contributing to an estimated $190 million to $260 million in annual public health costs across a multi-state region that includes Maryland, Pennsylvania, and New York.[57]

The cumulative impact of multiple data centers in close proximity creates a multiplier effect for these health risks. While a single facility might be able to argue that its individual noise or air emissions fall within outdated regulatory limits, the combined effect of several such facilities can create a pervasive zone of industrial pollution. Local governments, often reviewing each project in isolation, frequently fail to conduct the necessary cumulative impact assessments that would reveal the true, long-term health burden being placed on the community.[11] For Caledonia, this body of evidence underscores the necessity of demanding a comprehensive, independent Health Impact Assessment and a sophisticated, multi-frequency noise study

before any zoning or permit approvals are granted.

Part II: The Developer's Playbook and Wisconsin's Welcome Mat

The proliferation of data centers across the American landscape is not a random or organic process. It is the result of a deliberate corporate strategy executed through a well-defined playbook, coupled with an aggressive legislative push by states eager to attract investment at any cost. This section examines the tactics of secrecy and political influence employed by developers to secure project approvals before communities can mount an effective response. It then provides a detailed analysis of the specific legislative and financial framework in Wisconsin—particularly the expansion of taxpayer-funded subsidies via 2025 Assembly Bill 245—that has rolled out a welcome mat for the industry, shifting immense financial risk from multinational corporations onto the state's taxpayers.

Cloak and Dagger Development: Secrecy, Shell Companies, and Backroom Deals

A consistent pattern observed in data center proposals nationwide is the systematic use of secrecy to gain a strategic advantage over the host community. Developers understand that public opposition is their greatest obstacle, and their tactics are designed to secure critical land purchases and zoning approvals before residents are aware of a project's identity, scale, and true impact. This approach, which relies on anonymous shell companies and legally binding non-disclosure agreements with public officials, fundamentally undermines the

principles of transparent and democratic local governance.[58]

The Tactics of Obfuscation

The playbook begins with anonymity. Rather than approaching a community under a recognizable corporate banner like Amazon or Microsoft, developers create anonymous Limited Liability Companies (LLCs), often registered in states with lax disclosure laws like Delaware.[60] These shell companies, with innocuous names like "Balloonist, LLC" or "CRG Cumulus," act as a front, purchasing land options and initiating contact with local officials without revealing the identity of the powerful tech giant behind the project.[61] This tactic serves two purposes: it prevents land prices from escalating if a major corporation's interest were known, and more importantly, it keeps the project off the public's radar, preventing early opposition from coalescing around a high-profile corporate target.

The next step is to secure the silence of local officials. Developers often require mayors, city administrators, and council or board members to sign legally binding Non-Disclosure Agreements (NDAs) as a precondition for receiving any details about the project.[59] This creates an untenable conflict of interest, placing public servants in a position where their legal obligation of confidentiality to a private corporation directly contradicts their democratic duty of transparency to the constituents who elected them. As a result, critical decisions about land use and public resources are made in secret, behind closed doors, with the public completely shut out of the process.[29]

With the project's true identity concealed and local officials legally gagged, developers then push for rapid approvals. They leverage the promise of a massive investment to create a sense of urgency, pressuring local boards to fast-track annexation and rezoning votes before comprehensive, independent impact studies can be conducted and before the community has time to organize.[37] The entire process is engineered to present the project to the public as a

fait accompli, a deal that is too far along to be stopped.

Case Studies in Secrecy

The effectiveness of this playbook—and the public backlash it can provoke—is clearly illustrated by recent events in the Midwest.

- **Menomonie, Wisconsin:** In this western Wisconsin city, a proposal for a $1.6 billion data center on over 300 acres of prime farmland was brought forward by a Delaware-based entity named "Balloonist, LLC".[61] The city council proceeded to annex and rezone the land without the public—or even some of the council members themselves—being told which of the "five major tech firms" was behind the project. This secrecy sparked widespread public anger and the formation of a 2,000-member opposition group on Facebook, with residents raising alarms about the unknown impacts on their water, electricity bills, and rural quality of life. The episode became a case study in how corporate anonymity can breed deep community distrust.[61]
- **St. Charles, Missouri:** A similar scenario unfolded when a developer, CRG Cumulus, sought permits for a 440-acre data center for an unnamed Fortune 100 company.[62] City officials had signed NDAs, preventing them from discussing the project with their constituents. The resulting public outcry was overwhelming. Residents, wearing red shirts to signal their opposition, packed public meetings to protest the lack of transparency. One farmer whose land abutted the site expressed the community's frustration: "How in the world can you work for the citizens of St. Charles and not be able to discuss this project with them before you take a vote on it?".[62] The public pressure became so intense that the developer ultimately withdrew its application. The mayor of St. Charles, Dan Borgmeyer, admitted that the project failed because the secrecy created a "lack of public trust" that the developer could not overcome.[64]

These cases provide a direct warning to the residents of Caledonia. Any attempt by the developer to operate through an anonymous LLC or to bind village officials with NDAs should be viewed not as standard business practice, but as a deliberate strategy to circumvent public scrutiny. Demanding full and immediate transparency regarding the ultimate corporate ownership of the project is the essential first step in ensuring a fair and open evaluation process.

The Billion-Dollar Handout: Deconstructing Wisconsin's Data Center Subsidies

While developers employ a playbook of secrecy at the local level, their interest in Wisconsin is no accident. It is the direct result of a calculated, statewide legislative strategy to lure the data center industry with one of the most valuable incentives a state can offer: massive, long-term tax exemptions. This legislative framework, championed by state economic development agencies and lawmakers, effectively asks Wisconsin taxpayers to subsidize the construction and operation of facilities for some of the world's most profitable corporations. The result is a direct and permanent loss of state and local revenue that would otherwise fund schools, roads, public safety, and other essential services. A close examination of the specific

legislation, particularly 2025 Assembly Bill 245, and the state's own fiscal analyses reveals the staggering scale of this public handout.

The Legislative Framework for Subsidies

The groundwork for Wisconsin's data center subsidies was laid in the 2023-25 State Budget Bill. This legislation created a broad sales and use tax exemption for the vast array of property, items, and services used to construct, renovate, and operate a "qualified data center".[65] The program is administered by the Wisconsin Economic Development Corporation (WEDC), the state's quasi-public job-creation agency. To qualify, a project must meet a minimum capital investment threshold within five years: $150 million in a large county, $100 million in a mid-sized county, or $50 million in a county with a population under 50,000.[67] This incentive was explicitly designed to make Wisconsin more competitive in the national race to attract hyperscale data centers.[66]

It is critical for citizens to distinguish between two different pieces of legislation that share the same bill number, as this has been a source of significant confusion. The **2023 Assembly Bill 245** was a wide-ranging and unrelated bill concerning county and municipal aid and public employee retirement systems.[69] The legislation that is directly relevant to the Caledonia proposal is the

2025 Assembly Bill 245, which is explicitly titled as "relating to: modifying the sales and use tax exemption for qualified data centers".[65]

Analysis of 2025 Assembly Bill 245

Introduced on May 2, 2025, by a group of Republican lawmakers including Representatives Zimmerman, Gustafson, and Armstrong, and co-sponsored by Senators Quinn and Bradley, 2025 AB 245 does not create the data center tax exemption, but rather *expands it* to make it accessible to even more projects.[67] The bill accomplishes this in two key ways:

1. **It broadens the definition of a "qualified data center"** to include facilities that house "individual" server computers, not just "networked" ones.[67]
2. **It adds a new criterion for certification** that explicitly allows "colocation" data centers to qualify.[67] These are facilities where a developer builds the shell and infrastructure, and then rents out space and power to multiple, smaller tenant companies.

The testimony in favor of this bill makes its purpose clear: the original 2023 law was written in a way that primarily benefited massive, single-user facilities like those built by Microsoft or Meta. The 2025 amendment was designed to "close a competitive gap" and extend the same lucrative tax breaks to multi-tenant, commercial data center developers.[75] The effect of this legislation is to widen the pipeline of potential projects eligible for taxpayer subsidies, increasing the potential for lost revenue across the state.

The Fiscal Impact: Quantifying the Cost to Taxpayers

The true cost of this policy is detailed in the fiscal estimates prepared by the state's own non-partisan agencies. While both agencies label the total fiscal effect as "indeterminate" because they cannot predict the number of future projects, their analyses provide the precise methodology to calculate the cost of any single project.

- **Wisconsin Department of Revenue (DOR) Fiscal Estimate:** The DOR's analysis provides a powerful model for understanding the revenue loss from a single, typical data center with a capital expenditure of $215.5 million. Based on this hypothetical project, the DOR estimates:
    - A one-time loss of **$8.5 million** in sales tax revenue from the initial construction and equipment purchases.
    - An ongoing, annual loss of **$735,000** in sales tax from recurring operating expenses.
    - An additional annualized loss of **$1.6 million** for the replacement of IT equipment, which typically occurs on a five-year cycle.[76]

  These figures represent a direct, permanent diversion of tax revenue from public coffers to corporate profits for every single data center that is built under this program.
- **Wisconsin Economic Development Corporation (WEDC) Fiscal Estimate:** The WEDC's analysis corroborates the DOR's findings, stating unequivocally that the bill "is expected to reduce state and local revenues by expanding the number of data centers eligible for Sales and Use Tax Exemptions".[77] The WEDC provides a crucial piece of existing data: data centers that have *already* been certified under the 2023 law have resulted in nearly **$70 million in tax exemptions** to date.[77] This is not a hypothetical future cost; it is a measure of revenue that has already been lost. Furthermore, the WEDC notes that the expanded eligibility created by 2025 AB 245 will increase its administrative workload, likely requiring an additional staff position that the legislation fails to fund. This forces the agency to "reduc[e] available resources for the Corporation's other programs and activities" to manage the data center subsidy program.[77]

The state's legislative strategy creates a perilous dynamic for municipalities like Caledonia. By offering a massive statewide tax break, the state government incentivizes a "race to the

bottom," where localities are pressured to compete against one another by offering additional local incentives, such as property tax abatements or publicly funded infrastructure, to "win" a project. The state dangles the prize, but the local community is forced to bear not only the environmental and infrastructure costs but also a greater share of the financial burden.

The use of the word "indeterminate" in the official fiscal notes is a classic example of legislative obfuscation. It allows lawmakers to vote in favor of a corporate tax break without having to attach a specific, and potentially politically damaging, price tag. However, the DOR's own model provides the citizens of Caledonia with the exact tool they need to pierce this veil of uncertainty. By demanding the developer's projected capital investment figures for the Caledonia project, residents can use the state's own formula to calculate a specific, localized, and concrete estimate of the millions of dollars in tax revenue their community stands to lose. This transforms an abstract debate in Madison into a tangible financial issue for every taxpayer in the village.

To illustrate this, the following table applies the DOR's model to a hypothetical, but realistic, $500 million data center project in Caledonia.

Table 1: Fiscal Impact Analysis of a Hypothetical $500 Million Caledonia Data Center

Methodology: This analysis applies the expenditure ratios and taxability assumptions from the Wisconsin Department of Revenue's official fiscal estimate for 2025 AB 245 [76] to a hypothetical $500 million data center project.

Cost Category	Estimated Expenditure (Hypothetical)	Items Subject to WI Sales Tax (5.5%)	**Estimated Forgone Sales Tax Revenue**
One-Time Construction & Setup			
IT Equipment	$364,501,160	100%	$20,047,564
Building Construction & Materials	$104,408,353	~50% (estimated)	$2,871,230
Subtotal (Initial Forgone Revenue)			**$22,918,794**

Ongoing Annual Costs			
Operating Expenses (non-utility)	$42,923,434	~37.5% (estimated taxable portion)	$882,931
IT Equipment Replacement (5-yr cycle)	$364,501,160 / 5 years	100%	$4,009,513
Subtotal (Ongoing Annual Forgone Revenue)			**$4,892,444**

Notes: Expenditure ratios are derived from the DOR's example ($157.1M IT, $45.0M construction, $18.5M operating). Taxable portion of operating expenses is estimated based on DOR's calculation of $735,000 tax on $18.5M expenses. This table represents a conservative estimate of the direct loss of sales tax revenue that would otherwise be available to fund state and local services in Wisconsin.

Part III: An Action Plan for Caledonia

Armed with a clear understanding of the documented risks and the political and financial forces at play, the residents of Caledonia can mount a sophisticated and effective opposition campaign. Success does not come from simply expressing anger or disapproval; it comes from strategic, coordinated, and evidence-based action. This section provides a practical guide for engaging with the Village Board, ensuring accountability from public officials, and building a powerful community coalition. It draws upon the lessons learned from successful opposition movements in other communities that have faced and defeated similar data center proposals.

Mastering the Public Forum: Engaging the Village Board and Challenging the Narrative

The primary battlefield in any local land-use dispute is the public meeting of the elected body with decision-making power—in this case, the Caledonia Village Board. The developer and its allies will present a polished and persuasive narrative centered on progress, jobs, and tax revenue. The objective of the opposition must be to systematically dismantle this narrative with credible facts and replace it with a clear-eyed assessment of the true costs and risks to the community.

Strategies for Effective Engagement

- **Organize and Coordinate Testimony:** A parade of speakers making the same general points is far less effective than a coordinated presentation that builds a comprehensive case. The opposition group should meet before each Village Board meeting to assign specific topics to different speakers. For example:
    - One speaker presents the Virginia case study on electricity rate hikes, citing the specific percentage increases proposed by Dominion Energy and the official warnings from state regulators.[13]
    - Another speaker details the story of The Dalles, Oregon, focusing on the corporate secrecy around water use and the eventual revelation that Google was consuming over a quarter of the city's water.[30]
    - A third speaker presents the local financial impact, using Table 1 from this report to show the Village Board the specific, multi-million-dollar loss in sales tax revenue calculated using the state's own methodology.[76]
    - A fourth speaker, preferably a resident living close to the proposed site, can share the medical research on the health impacts of chronic, low-frequency noise and diesel generator emissions, making the public health threat personal and immediate.[49]

      This approach ensures that the board hears a disciplined, multi-faceted, and irrefutable argument over the course of the public comment period.
- **Demand Independent, Third-Party Verification:** The developer will inevitably produce its own studies on environmental, noise, and economic impacts. These should be treated with extreme skepticism. A core demand of the opposition should be that the Village Board use its authority to commission a truly independent and comprehensive **Local Impact Study** before any zoning changes or permits are considered. This study must be conducted by expert consultants who are paid by and report directly to the Village, not the developer. It should be required to assess the cumulative, long-term impacts on local electricity rates, municipal water and sewer capacity, ambient noise levels (measured at residential property lines using both dBA and dBC scales), local air quality, and the net

fiscal impact on the village budget after accounting for increased service costs and lost tax revenue.

- **Challenge the Economic Promises with Data:** The promise of jobs is the cornerstone of the developer's pitch, and it is often the most misleading. Data centers are capital-intensive, not labor-intensive. After the temporary construction phase, a billion-dollar facility may employ only 50-75 full-time workers.[34] Reports from organizations like Good Jobs First have repeatedly shown that the public subsidy per job created for data centers can run into the millions of dollars, making them one of the most inefficient forms of economic development.[78] This data should be presented directly to the board. Furthermore, the community should demand that any discussion of benefits be formalized in a legally binding
  Community Benefits Agreement (CBA). A CBA is a contract between the developer and community groups that can mandate specific, enforceable commitments, such as local hiring quotas, living wage requirements, funding for local schools to offset the property tax loss, or contributions to a fund to help residents pay for the inevitable electricity rate hikes.[80]

Follow the Money: Identifying and Challenging Conflicts of Interest

The integrity of the local decision-making process is paramount. Public trust is eroded when it appears that elected officials may have personal or financial interests that conflict with their duty to act in the best interest of the community. Citizen oversight is a critical tool for ensuring accountability and adherence to the law.

A Citizen's Guide to Upholding Ethical Governance

- **Understand Wisconsin Ethics Law:** The foundational law governing the conduct of municipal officials in Wisconsin is Statute § 19.59, the Code of Ethics for Local Public Officials.[84] Residents should familiarize themselves with its key provisions. The statute prohibits a local public official from taking any official action that affects a matter in which they, a member of their immediate family, or an organization with which they are associated have a "substantial financial interest." It also prohibits using their public position to obtain financial gain or anything of substantial value for the private benefit of themselves or their immediate family.
- **Conduct Public Records Research:** Concerned citizens have the right to investigate potential conflicts. This can involve:
  - Reviewing campaign finance reports for Village Board members to see if they have

received contributions from the developer, its law firm, its lobbyists, or related construction firms.
    - Searching county land records to determine if any board members or their immediate family own property near the proposed site or have had business dealings with the developer.
    - Examining statements of economic interest, if required by local ordinance, and other public disclosures.
- **Challenge Non-Disclosure Agreements as a Conflict:** The argument should be made forcefully in public that any Village Board member who has signed an NDA with the developer has created an inherent conflict of interest. Their contractual duty of secrecy to the corporation is fundamentally incompatible with their public duty of transparency to their constituents. They cannot serve two masters, and their primary allegiance must be to the public. Officials under an NDA should be publicly called upon to recuse themselves from any votes related to the project.
- **Filing a Formal Ethics Complaint:** If evidence of a potential violation of § 19.59 is discovered, any citizen can file a formal complaint. In Wisconsin, jurisdiction for ethics complaints against municipal officials lies not with the state Ethics Commission, but with the **District Attorney for the county in which the alleged violation occurred**.[84] For Caledonia, this would be the Racine County District Attorney's Office. A proper complaint must follow specific procedures:
    1. It cannot be anonymous; the complainant must provide their full name and address.
    2. The complaint must be in writing and notarized by a notary public.
    3. It must state the specific facts of the alleged violation concisely and indicate whether the information is based on first-hand knowledge or on information and belief (if the latter, the source must be identified).
    4. It should cite the specific section of the law believed to have been violated.[84]

Filing a formal complaint is a serious step, but it is a powerful tool for ensuring that the law is followed and that the decision-making process remains free from the taint of private financial interest.

Building a Winning Coalition: Lessons from Successful Opposition Movements

Community opposition movements across the country have demonstrated that it is possible to successfully challenge and defeat even the most well-funded data center proposals. Victory is achieved through strategic organizing, persistent engagement, and building a broad-based coalition that can exert sustained political pressure.[58]

Proven Tactics for Success

- **Maintain a Hyper-Local Focus:** As demonstrated by the successful opposition in Chesterton, Indiana, the most effective pressure point is the local governing body.[58] While state and national issues are important for context, the battle is won or lost in the village hall. The key is to consistently mobilize local residents to attend and speak at every single planning commission and village board meeting where the project is on the agenda. Elected officials are most responsive to the voters in their immediate community, and a room filled with concerned constituents is the most powerful political force in local government.[58]
- **Challenge the Zoning Process:** The developer's primary objective is to secure a favorable zoning designation for the property, often changing it from agricultural or residential to heavy industrial. This is the central legal and procedural battleground.[58] Community groups should learn the local zoning ordinance and master the process for challenging a rezoning application. This includes presenting evidence that the proposed industrial use is incompatible with the surrounding area and the village's comprehensive plan.[89] If the Village Board approves a rezoning against significant public opposition, groups should be prepared to file a formal appeal with the Zoning Board of Appeals or, if necessary, seek judicial review in court. Pooling community funds to hire an experienced land-use attorney can be a critical investment, as it was for the opposition in Kosciusko County, Indiana.[88]
- **Build a Broad and Diverse Coalition:** A successful movement cannot be perceived as a small group of "NIMBY" (Not In My Backyard) homeowners. It must represent a broad cross-section of the community's interests. The opposition in Caledonia should actively recruit allies from diverse constituencies. This could include:
    - **Farmers and environmental groups** concerned about the loss of prime agricultural land and the impact on local water resources.
    - **Fiscal conservatives** who are outraged by the massive corporate subsidies and the long-term financial burden on taxpayers.
    - **Parents and teachers** concerned about the health impacts of air and noise pollution on children in nearby schools.
    - Local business owners who will face higher electricity bills without receiving any direct benefit from the project.
      The Coalition to Protect Prince William County provides an excellent model, bringing together local conservation alliances with powerful regional and national organizations like the National Parks Conservation Association to create a unified and formidable front.92
- **Control the Public Narrative:** The opposition must proactively and relentlessly communicate its message through all available channels. The NoData.Center website is a

vital hub, but the information must be pushed out through social media, letters to the editor in local newspapers, and direct engagement with regional media outlets. The findings of this report should be broken down into simple, powerful, and shareable content. Visuals like Table 1, which clearly shows the millions in lost tax revenue, can be far more impactful than a lengthy document. The goal is to ensure that every resident in Caledonia understands the real, tangible costs that this project will impose on them and their families, shifting the public debate from the developer's abstract promises to the community's concrete concerns.

Conclusion: Demanding a Fair Calculation for Caledonia's Future

The proposal before the Village of Caledonia is a generational decision that will irrevocably shape the community's environmental, financial, and social future. The evidence presented in this report, drawn from the direct experiences of communities across the nation and the state of Wisconsin's own fiscal analyses, demonstrates a clear and consistent pattern of negative outcomes associated with large-scale data center development. The narrative of clean, quiet, and economically beneficial progress peddled by the industry is a dangerous fiction.

The reality is that these facilities impose immense and non-negotiable burdens on their host communities. The residents of Caledonia are being asked to accept guaranteed and permanent increases in their electricity bills to subsidize the power consumption of a single corporate entity. They are being asked to commit a portion of their finite water resources, drawn from the vital Great Lakes basin, to cool private industrial equipment. They are being asked to endure the public health risks associated with chronic, 24/7 industrial noise and the toxic emissions from diesel backup generators located near their homes and schools. And perhaps most critically, they are being asked to forfeit millions of dollars in future tax revenue through a state-sponsored subsidy program that benefits some of the wealthiest corporations on Earth at the direct expense of local taxpayers.

In exchange for these substantial and lasting sacrifices, the community is offered speculative promises of economic growth and a handful of permanent jobs—a return on investment that is staggeringly poor by any objective measure. The history of these projects shows that the primary beneficiaries are the data center operators and the utilities that profit from the massive infrastructure build-outs they require, while the host community is left to manage the consequences.

Therefore, this report concludes not with a call for outright rejection, but with an urgent and uncompromising demand for due diligence, transparency, and accountability. The Caledonia

Village Board has a fiduciary and ethical duty to protect the long-term interests of its constituents, not the short-term profits of a developer. To fulfill this duty, the Board must place an immediate moratorium on any and all approvals related to the proposed data center.

During this moratorium, the Board must commission a fully independent, publicly funded, and transparent impact assessment that rigorously examines every risk detailed in this report. The citizens of Caledonia deserve a full and honest accounting of the project's projected impact on their utility bills, their water supply, their health, and their village budget. They deserve to know the true identity of the corporation asking for these concessions and to have all discussions about the project conducted in the open, free from the constraints of corporate non-disclosure agreements.

The choice before Caledonia is not between progress and stagnation. It is between a model of development that enriches a distant corporation while depleting local resources, and a future where growth is managed sustainably and for the primary benefit of the people who call this community home. The residents of Caledonia must demand a fair calculation. Their future depends on it.

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