

The background of the slide is a photograph of a large, multi-story brick school building. The building has a central entrance with a small portico supported by columns. There are many windows across the facade. The image is overlaid with a dark blue semi-transparent rectangle that contains the text.

SAU 19 · NEW BOSTON SCHOOL DISTRICT

New Boston Central School

2026 Comprehensive Capital Project

Facility condition findings and how we pay for them — a briefing for the School Board and community

Based on the EMC Capital Report · November 2025

Why We Are Having This Conversation

THE SITUATION



Core systems are past their service life

The north boilers date to 1986 and 1991; the south oil boilers to 2000. ASHRAE puts boiler life at 24–35 years.



Failures are no longer hypothetical

Inspectors found corrosion, flame rollout, leaks and failing pump seals — in the plant that heats the school.



Parts are disappearing

Two rooftop units still run on R-22 refrigerant, which is no longer manufactured and costly to obtain.



We have no good data

Mixed-vintage controls and a fixed timeclock mean staff cannot see, schedule, or alarm on critical equipment.



Priority 1 — Act Within Two Years

0–2 YEARS

Heating plant, north & south

Replace four aging boilers with sealed-combustion condensing units, N+1 redundancy, and retire the fuel oil system.

Domestic hot water

New indirect tanks tied to the new boilers; removes burner-based water heating entirely.

Rooftop units RTU1 & RTU2

Replace corroded R-22 units with heat-pump equipment providing both heating and cooling.

Heat recovery units HRU1 & HRU2

Failed insulation and corrosion; replace with VFD-equipped energy recovery units.

Terminal heating zones

Re-pipe so each room controls its own setpoint instead of sharing one thermostat.

Building automation

Move to an open-protocol BAS with optimal start/stop, CO₂ demand ventilation, alarming and trending.

District-wide BAS network

Connect NBCS to the existing Goffstown Niagara server — shared cost, central audit trail, role-based access.

Remaining windows

About 50 windows still need replacement for safety, operation and thermal performance.

Standby generator

Existing unit is undersized and requires manual transfer; replace with a full-building generator and ATS. **(This is an option dependent on the costs of other measures)**

Septic – Was a priority 1. The septic system failed in April and was replaced over the summer using contingency funds

Ten of the assessment's highest-risk findings sit in the 0–2 year window.

Priority 2 and 3 — Planned, Not Postponed

2–4 AND 4+ YEARS

PRIORITY 2 · 2–4 YEARS

- Insulation and air sealing of abandoned penetrations
- Remaining EPDM roof sections (25–31 yrs) with IR scan and R-30 insulation
- VRF heat pumps extended to 12 uncovered rooms and portables
- ADA bathroom reconfiguration — no accessible stall today
- Addressable, non-proprietary fire alarm conversion
- Building-wide testing, adjusting and balancing
- Radon testing and PFAS well testing ahead of tightening standards
- Makeup air unit MAU1 replaced with an ERV/DOAS (energy recovery ventilator/Dedicated outdoor air system)

PRIORITY 3 · 4+ YEARS

- Gym air handler replacement with energy recovery and cooling
- Relocating walk-in cooler condensers out of the hot boiler room
- Phased door replacements, phased asbestos abatement, LED message board



Sequencing matters

Roofing and rooftop HVAC should be coordinated so the roof is opened once, not twice.

What the Investment Actually Buys (short, medium and long term)

OUTCOMES



Reliable heat

Sealed-combustion condensing boilers with redundancy mean one failure no longer closes the school.



Room-level comfort

Single-zone control and extended VRF end the over-heating complaints staff have raised for years.



Lower energy bills

Demand-control ventilation, optimal start/stop, VFDs and energy recovery cut consumption every hour the building runs.



Safety & compliance

ADA bathrooms, addressable fire alarm, full-building generator, safe egress walkways, radon and PFAS readiness.



Visibility

One open-protocol front end across the district, with alarms, trends and an audit trail of who changed what.



Avoided emergencies

Planned replacement costs less than a January boiler failure and an unplanned closure.

Option A — Municipal Lease Purchase

FINANCE NOW

15-year term · 5.0 % interest · level, semi-annual payments (from 9/4/2026)

Scenario	Financed	Annual payment	Total paid	Interest cost
Finance the full project	\$3,000,000	\$288,005	\$4,320,080	\$1,320,080

Use the current NBCS Capital Reserve fund for:

- Supplement the lease payments (potential exists to use a combination of operating budget and CRF to fund the lease payments)
- Use for other purposes – technology, unplanned capital expenses, roof section replacements, pavement.

Strengths

- Work happens now, before systems fail
- Locks in today's scope and pricing
- Spreads cost across the years of use
- Efficiency and safety gains start immediately

Trade-offs

- Interest adds roughly \$1.3M in total cost over 15 years
- A fixed budget obligation for up to 15 years

Option B — Pay As You Go

SAVE FIRST

Annual capital reserve deposits needed to reach \$3M of purchasing power (in 2026) in 15 years, starting from the existing \$1M and assuming no investment return.

ASSUMED ANNUAL INFLATION

5%

Cost of the project in 6 years

\$4,600,000 = \$1,000,000 (CRF) + \$3,600,000 (6 straight years of \$600,000 CRF Deposits)

Required annual CRF deposit

\$600,000 (6-year min.)

Strengths

- Avoids or reduces interest expense
- Board and voters revisit priorities each year
- No long-term obligation on operating budgets

Trade-offs

- Construction inflation can outrun the interest we avoided
- Aging systems keep running — failures, emergency repairs, school closures
- Scope must shrink if CRF deposits do not keep pace
- 6 years of construction management and school disruption

What Waiting Costs

RISK



Emergency replacement

A boiler that fails in January is replaced at emergency pricing, on someone else's schedule, with students potentially displaced and/or impacted.



Escalating scope

Aging heating and ventilation equipment, undermined pavement get worse — and more expensive — with time.



Code and equipment risk

R-22 is out of production. Energy codes, ADA and NH/federal PFAS standards continue to tighten.



Lost savings

Every year without demand-control ventilation, VFDs and optimal start/stop is a year of energy we did not need to buy.



The parking lot alone

Potholes, undermined subbase, poor drainage and faded striping are a Priority 1/2 safety and ADA issues today.

1

Proposed Tax Cap

- An operating “cost neutral” plan may offer predictability in terms of future budgets as the project would be considered part of the default budget.
- If a tax cap is implemented, there may be less flexibility on funding the CRF with unassigned fund balance.
- Any appropriations funding for the purposes of school building renovations and/or repairs might require a 60% threshold if that particular warrant article forces the total appropriation over the tax cap.
- If implemented, the tax cap would be in affect for 2027 and 2028, with another two–year cap to be approved by voters for 2029 and 2030. After 2030, the current tax cap law will sunset.

Paying for the Project

NEXT STEPS

1

Repurpose current operating dollars towards a municipal lease purchase

Reallocate/transfer the costs of 2-3 staff positions to cover the cost of the lease.

2

Utilize the existing CRF for any municipal lease funding shortfalls to keep the project budget neutral

Depending on the outcome of repurposing staff positions, the CRF can be used to supplement any funding needs. Maintains the bulk of CRF balances for other purposes such as pavement, IT needs, unplanned repairs.

3

Municipal Lease -CRF Funding Exclusively for the first 3-4 years – then use combination of CRF and operating budget in the remaining years.

Assumes no repurposing of existing budget dollars. This would require a minimum CRF deposit of \$300,000 each year and assumes little to no use of the CRF for emergencies or technology expenditures. Pavement would not be addressed due to the lack of CRF funds.

4

Pay as You Go

Need to increase the CRF to \$600,000 per year for six years to accomplish Phase 1. (assumes no technology or emergency expenditures from the CRF. After six years, the CRF deposits will likely need to be maintained to address current Phase 2 and 3 projects. This would not address any pavement needs

A Path Forward

NEXT STEPS

1

Confirm the scope and the number

The EMC Priority 1 Measures are approximately \$3,000,000 in project costs.

2

Decide the role of the \$1M Capital Reserve Fund

Recommendation: Use the CRF to potentially offset the annual cost of the municipal lease OR to use it for planned expenses (pavement and IT) and unplanned expenses (emergency repairs).

3

Municipal Lease vs. Pay as you go

Consideration of both approaches.

4

Decision Needed by the School Board Tonight

Decisions are needed now to plan, order equipment with long lead times, and secure quality contractors for the summer of 2027

Questions and Discussion

The building will need this work either way. The only question is when we do it, and what we pay for the delay.

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