



NON-INSTRUCTIONAL SERVICES: Purchasing
Furniture, Fixtures and Equipment

I. Purpose

To establish guidelines for the selection, purchase and installation of furniture, fixtures and equipment for new school construction projects, building renovations and additions.

II. Definition

Furniture, Fixtures and Equipment (FF&E) – Those moveable, durable and long-lasting items necessary to equip new school construction projects, building renovations and additions for student and administrative use.

III. Budget Determination

A. When a project is included in the proposed capital budget, the Superintendent will determine the initial FF&E funding, up to 10% of the construction estimate. For the purposes of this calculation, cost of construction does not include site acquisition, engineering and design, road improvements and other costs not directly related to the specific cost of constructing the building.

1. Funds may be diverted from the available FF&E amount to cover construction costs if necessary.
2. FF&E funds may be increased if specific needs are demonstrated and funding is available from other project accounts.

B. Initial FF&E Funding

The Superintendent shall use 10% as a general guide only and this can vary according to type of project, special needs of the school and funding availability.

IV. Eligible Expenditures

A. Eligible Expenses for FF&E

1. Examples of items that may be purchased with FF&E funds include: desks, chairs, tables, office furniture, desktop computers, technology hardware for instruction, servers, network hardware, cafeteria tables and audio-visual equipment.
2. FF&E funds may also be used for specialized items necessary to equip art, music, science, technical education rooms, special education rooms and physical education space when those classrooms are part of the new construction, renovation or addition.

B. Ineligible Expenses for FF&E Funds

1. If the construction project is an addition, FF&E funds may not be used to purchase any items for the existing school building.
2. Items that may not be purchased with FF&E funds include, but are not limited to: supplies and materials, textbooks, uniforms, sports equipment, some musical instruments, vehicles, laptop computers and other mobile electronic devices, office supplies, library books, wall-mounted chalkboards, kitchen serving lines, kitchen equipment, software and related licenses for computers that are not part of the capital project.

V. Compliance

- A. The Department of Fiscal Services will assist school administrators in coordinating purchases of FF&E while ensuring that expenditures meet the needs of students and staff while staying within budgeted funding.
- B. The Department of Fiscal Services will implement procedures for the establishment of budgets, purchase of FF&E and the recording of capital assets in the fixed assets inventory system.
- C. The Department of Physical Facilities will coordinate the delivery and installation of FF&E during construction.

Legal References: *Annotated Code of Maryland, Education Article §5-112, Bids*

Related Policies: *Board of Education Policy 3000, Non-Instructional Services*

RULE 3225

Board of Education Policy 3200, *Purchases from Minority and Small Business Enterprises*

Board of Education Policy 3209, *Purchasing Principles*

Board of Education Policy 3210, *Purchasing Guidelines*

Board of Education Policy 3620, *Inventories*

Board of Education Policy 7310, *Determination of School Construction Costs*

Rule

Superintendent of Schools

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