



Meeting Date: May 12, 2026

Agenda Topic: Flexible Spending Account Plans (Health & Dependent Care)

Type of Item: Consent

Guiding Outcome: Exceptional Workplace Environment

Summary: This item requests approval for the Flexible Spending Account (FSA) Plan to be administered by National Benefit Services (NBS) for the 2026–2027 plan year.

Background Information/  
Previous Board Action: On May 16, 2023, the Board approved Higginbotham to provide Flexible Spending Account (FSA) services for medical and dependent care benefits. Higginbotham currently serves as the benefits broker for Denton ISD.

The Flexible Spending Account program allows employees to set aside pre-tax dollars to pay for eligible expenses. The Health FSA provides reimbursement for qualifying medical expenses incurred by employees and their dependents, while the Dependent Care FSA provides reimbursement for eligible dependent care expenses. The program offers employees a voluntary, tax-advantaged option to help offset healthcare and dependent care costs.

Potential Operational Impact: The agreement with National Benefit Services (NBS) improves administrative efficiency.

Potential Financial Impact: There is no cost to the district. Participation is voluntary, and all associated costs are paid by the employee.

Recommendation (Consent or New Business Only): It is recommended that the proposal from National Benefit Services (NBS) for Health and Dependent Care Benefits for the 2026-2027 plan year be approved.

Division: Business & Administrative Services

Department: Benefits

Staff Member(s) Responsible: Dr. Jeremy Thompson, Deputy Superintendent  
Chris Bomberger, Executive Director of Administrative Services  
Sarah Johnson, Benefits Director

Attachments: 2026-05-12 Benefits FSA Plan Documents