

**Denton Independent School District**  
**Flexible Spending Account Plans (Health & Dependent Care)**  
May 16, 2023

**SUMMARY:**

This item requests approval of the Higginbotham Flexible Spending Account Plan for plan year 2023-2024.

**BOARD GOAL:**

Culture and Climate... In pursuit of excellence, we will:

- Promote health, wellness, and emotional well-being

**PREVIOUS BOARD ACTION:**

The Board approved National Benefit Services on May 9, 2017, to provide Flexible Spending for Health and Dependent Care as a pre-tax benefit.

**BACKGROUND INFORMATION:**

Financial Benefit Services (FBS) provides brokerage services for Denton ISD. FBS has partnered with Higginbotham and an updated service agreement was approved in January 2023.

"Dependent Care Flexible Spending Account" means the account established for a Participant pursuant to this Article to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

"Health Flexible Spending Account" means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by the Participant, his or her Spouse and his or her Dependents may be reimbursed.

**SIGNIFICANT ISSUES:**

This agreement with Higginbotham provides for a more efficient process at the end of the plan year for a refund to the district.

**FISCAL IMPLICATIONS:**

There is no cost to the district. Employees pay for the costs of voluntary benefits. These include flexible spending accounts, dental, vision, cancer, disability, and life insurance.

**BENEFIT OF ACTION:**

Allows Denton ISD employees the option of securing flexible spending accounts for health and dependent care. The agreement provides Denton ISD with an annual rollover of this benefit.

**SUPERINTENDENT'S RECOMMENDATION:**

It is recommended that the proposal from Higginbotham for Health and Dependent Care Benefits for the 2023-2024 plan year be approved.

**STAFF PERSONS RESPONSIBLE:**

Dr. Scott Niven, Deputy Superintendent

Chris Bomberger, Executive Director of Risk Management, Benefits & Child Nutrition

**ATTACHMENT:**

2023-05-16 Benefits FSA Plan Documents

**APPROVAL:**

Signature of Staff Member Proposing Recommendation: \_\_\_\_\_

Signature of Divisional Assistant Superintendent: \_\_\_\_\_

Signature of Superintendent: \_\_\_\_\_