



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

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To: Superintendents of Schools with Universal Prekindergarten (UPK) Allocations
UPK Program Contacts
UPK Fiscal Contacts

From: Erik Sweet, Executive Director of the Office of Early Learning

Subject: Understanding the 2026-2027 Universal Prekindergarten (UPK) Funding Allocation

Date: June 22, 2026

The enacted 2027 State Budget included some significant changes in Universal Prekindergarten (UPK) funding for the 2026-2027 school year and beyond, ensuring that every school district now has access to UPK funding to support early childhood education. The move to a single funding structure, along with increased per-pupil rates for 4-year-olds, will make it more accessible for districts to plan, grow, and sustain high-quality programs. This memo is intended to support school districts by providing clear information about the UPK allocation to help guide the planning and implementation of these high-quality prekindergarten programs.

UPK Allocation

UPK funds are allocated to school districts in accordance with a formula set forth in Section 3602-e (10) of Education Law. The [Universal Prekindergarten \(UPK\) Allocations](#) chart will allow districts to determine funding for four-year-olds and three-year-olds when applicable.

Four-year-old Funding

Funding for four-year-olds is no longer limited by a pre-set maximum allocation amount or a defined number of students to serve. Districts can enroll all eligible 4-year-old students and receive UPK funding for each student served, provided program requirements are met. The amount of aid is only limited by the number of students served.

- For **full-day** 4-year-old UPK programs, districts will receive the greater of
 - \$10,000 per pupil, or
 - The district's chosen Foundation Aid per-pupil amount.
 - To confirm these rates, please refer to the district's UPK Output Report in [SAMS](#) or the [UPK Allocational List for 2026-2027](#) on the OEL website.
- For **half-day** programming, 4-year-old slots will be paid a per pupil rate of ½ of Full-Time Equivalent (FTE) rate for 4-year-olds.
 - **Please note** that half-day programming will be ineligible for UPK aid beginning in the 2028-2029 school year.

Three-year-old Funding

To be eligible for the full 3-year-old funding amount, districts must continue to serve the maximum number of eligible 3-year-old students.

- The Base Eligible count of 3-year-old half-day students
- The Base Eligible count of 3-year-old full-day students
- The Base Eligible count of FTE 3-year-old students to serve
(Half-day * 0.5) + Full-day)
- The Maximum UPK Allocation for the 2026-2027 school year

To Access UPK Funding

To access UPK funding, districts must submit two items through the [NYSED Business Portal](#) (via the SED Monitoring and Vendor Performance System):

1. **An Initial Survey** stating the district's intent to use the funding and the forecasted number of students to be served.
2. **An Annual UPK Application** detailing how students will be served alongside a proposed budget.

Districts will receive an automated email once these are available.

For more information and guidance, please see the [Universal Prekindergarten \(UPK\) for 2026-27 and Beyond: What School Districts Need to Know](#) posted on the OEL website. If you have specific questions regarding your funding or require guidance for the 2026-2027 school year, please contact the Office of Early Learning at (518) 474-5807 or OEL@nysed.gov.



Universal Prekindergarten (UPK) for 2026-27 and Beyond



WHAT SCHOOL DISTRICTS NEED TO KNOW

Overview

The enacted state budget for the 2026-2027 fiscal year includes notable changes for UPK throughout the state. This guide explains what the budget says about UPK funding and how it will affect UPK programs for the upcoming school year and in the future.

Major Takeaways

- An additional \$431M has been allocated for UPK programming
- All school districts can access funding for UPK
- One funding stream
- Higher per pupil rates for 4-year-olds
- Districts may expand program slots without applying for a NYSED competitive grant. This change does not change the existing 10% collaboration requirement.
- 10% Collaboration requirement remains
- Lottery and waitlist are required when students exceed the number of available seats
- Half-day programming is ineligible for UPK aid beginning in 2028-2029
- In alignment with K-12 reporting requirements, UPK child counts (unduplicated counts of actively enrolled 3- and 4-year-olds) will be collected using the October 7th BEDS day
- By 2028-2029, districts must provide UPK to all eligible four-year-old students who apply.

4-Year-Old UPK: Fiscal and Programmatic Specifics

Per Pupil Rates

- For full-day 4-year-old UPK programs, districts will receive the greater of
 - \$10,000 per pupil, or
 - The district's chosen Foundation Aid per-pupil amount.
 - To confirm these rates, please refer to the district's UPK Output Report in [SAMS](#) or the [UPK Allocational List for 2026-2027](#) on the OEL website.
- For half-day programming, 4-year-old slots will be paid a per pupil rate of ½ of FTE rate for 4-year-olds.

Allocation Amounts/Number of Students to Serve

- UPK funding is no longer limited by a pre-set maximum allocation amount or by a defined number of students.
- Districts can enroll all eligible 4-year-old students and receive State funding for each student served, provided program requirements are met.
- Funding is age-specific and is restricted to its designated group.
 - 4-year-old funding cannot be used to establish or support 3-year-old programs, and 3-year-old funding cannot be diverted to expand 4-year-old programming. Districts must use the funds exclusively for the age group for which they were allocated.



Universal Prekindergarten(UPK) for 2026-27 and Beyond



WHAT SCHOOL DISTRICTS NEED TO KNOW

4-Year-Old UPK: Fiscal and Programmatic Specifics (Continued)

Program Delivery

- Programming can be offered as either half-day or full-day in the 2026-27 and 2027-28 school years.
- Half-day seats will be funded at half of the applicable per-pupil amount.
 - For the 2026-27 and 2027-28 school years, the half-day conversion overage penalty and waiver process has been eliminated for 4-year-old students.
 - The provision of using state UPK funds for half-day programming sunsets June 30, 2028.

Programming Requirements

- All programming must comply with Education Law 3602-e and Commissioner's Regulations 100.3, 151-1, and 117.
- District residents must be 4-years-old on or before December 1st or otherwise be first eligible to attend kindergarten the following year. Please note that some districts use alternative cutoff dates, which is permissible.
- Lottery and waitlist requirements remain in place when there are more students interested than seats available. Please note that in school year 28-29 districts must provide UPK to all eligible four-year-old students who apply.

3-Year-Old UPK: Fiscal and Programmatic Specifics

Funding Rates

- 3-year-old funding remains unchanged.
 - For confirmation of these rates, please consult the district's UPK Output Report in [SAMS](#) or the [UPK Allocational List for 2026-2027](#) on the OEL website.

Allocation/Number of Students to Serve:

- To be eligible for the full 3-year-old funding allocation, districts must continue to serve the maximum number of eligible 3-year-old students.
- Funding is age-specific and is restricted to its designated group.
 - 3-year-old funding cannot be used to establish or support 4-year-old programs and 4-year-old funding cannot be diverted to expand 3-year-old programming. Districts must use the funds exclusively for the age group for which they were allocated.

Program Delivery

- Programming may be provided as either half-day or full-day sessions.
 - For half-day programming, 3-year-old slots will be paid a per pupil rate of $\frac{1}{2}$ of FTE rate for 3-year-olds.
 - For those planning to implement half-day programming, please be aware that:
 - Converting 30% or more of full-day slots to half-day slots will incur a penalty unless a hardship waiver is submitted to and approved by NYSED.
 - **Please note** this waiver cannot be used in three or more consecutive school years.



Universal Prekindergarten (UPK) for 2026-27 and Beyond



WHAT SCHOOL DISTRICTS NEED TO KNOW

3-Year-Old UPK: Fiscal and Programmatic Specifics (Continued)

Programming Requirements

- All programming must comply with Education Law 3602-e and Commissioner's Regulations 100.3, 151-1, and 117.
- District residents must be 3-years-old on or before December 1st or otherwise be first eligible to attend kindergarten two years from the time of enrollment. Please note that some districts use alternative cutoff dates, which is permissible.
- Lottery and waitlist requirements remain in place when there are more students interested than seats available.

Other Requirements



Collaboration with Community-Based Organizations for UPK Programming

The State budget establishes a statewide mandate that by the 2028–2029 school year, districts will make a full-day UPK seat available to every 4-year-old whose family requests one.

To meet your community's needs and to expand beyond district spaces:

- The 10% set aside requirement for collaborating with eligible agencies* remains.
 - It will be based on the district's annual projected budget amount (their intended spending).
 - Districts will still be required to use a competitive process (RFP) to seek out collaborative partners.
 - As funding is allocated directly to the school district, the per pupil rates paid to CBO partners for UPK programming are to be determined at the local level.
- **Please note:** Education Law § 3602-e(5)(e) offers a waiver process for districts unable to secure an eligible partner agency.

** Eligible agencies are community-based organizations that include providers of child care and early education, day care providers, early childhood programs or centers, non-profit organizations, charter schools, libraries and/or museums, approved preschool special education programs, Head Start, and nursery schools.*



Office of Early Learning Statewide UPK Monitoring

Each school year, the NYSED Office of Early Learning (OEL) will select a sample of UPK programs for on-site monitoring visits. Grounded in a philosophy of continuous improvement, these visits allow OEL staff to review the systems and structures essential for maintaining high-quality programming and ensuring full compliance with Education Law and Commissioner's Regulations.



Universal Prekindergarten (UPK) for 2026-27 and Beyond



WHAT SCHOOL DISTRICTS NEED TO KNOW



Office of Early Learning Supports

The Office of Early Learning (OEL) is committed to supporting all districts as they navigate these changes to UPK funding and program expansion. To ensure every school district has the tools for success, OEL will maintain ongoing direct contact and offer personalized technical assistance.

For districts newly funded to operate a State-funded UPK program, OEL will be establishing a dedicated Professional Learning Community (PLC) to provide foundational guidance and peer-to-peer networking.

Additionally, OEL will provide a library of resources along with a series of live and recorded webinars, allowing districts to access key information and regulatory updates at their convenience. Specific dates for these support sessions and webinar releases will be forthcoming.



Office of Early Learning Newsletters

OEL publishes two quarterly newsletters to keep the field informed.

- **The UPK Newsletter** provides important dates and deadlines for UPK programs, as well as best practices, news, and resources specific to UPK.
- **The P-3 Newsletter** is a dedicated newsletter that focuses on Prekindergarten through 3rd Grade initiatives. This newsletter highlights best practices, exciting news from the field, and resources to help districts support their students.
- [Subscribe to both newsletters on our website, here.](#)

Contact Us

If you have any questions or need assistance, please feel free to reach out using the contact information provided below:



(518) 474-5807



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