



2026-2027 UPK Enrollment counts are based on Oct. 7, 2026 BEDS Day counts

The Office of Early Learning (OEL) will utilize a single child count date, the Basic Education Data System (BEDS) Day on October 7, 2026, to determine final UPK payments for the 2026–2027 school year. This represents a change from prior years, when OEL used the higher enrollment total from two designated child count dates to calculate a district's maximum UPK funding amount.

With the new UPK funding structure established in the 2027 enacted New York State budget, the number of SIRS codes used to report UPK students has been significantly reduced. The SIRS Program Codes for UPK Child Counts for School Year 26-27 are as follows:

Program Code **902** – Universal PreK Program

Definition: Participation in a Universal Prekindergarten state-funded program (either half-day or full-day). PKH or PKF.

Program Code **990** – Other PreK Program

Definition: Prekindergarten students NOT funded by UPK or SUFDPK money. Setting codes cannot be entered for this program code. PKH or PKF.

For assistance in determining which prekindergarten funding you receive, please see the [Office of Early Learning \(OEL\) Website's Allocation and Financial Forms page](#) or contact the office at (518) 474-5807 or via email at OEL@nysed.gov.

- [2026-27 UPK Reporting Memo](#)
- [UPK for 2026-27 and Beyond](#)
- [UPK Calendar of Important Dates](#)
- [SIRS Manual](#)