

S/CDN: Fall 2026

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The Office of Early Learning



2026 -2027 UPK FUNDING OVERVIEW



Additional \$431
Million in UPK
Funding



All school districts will now
receive UPK funding



One Funding Stream



Higher Per Pupil Rates



Program expansion without a
competitive process

UPK BUDGET GUIDANCE



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 Allocation 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.





OFFICE OF EARLY LEARNING STATEWIDE UPK MONITORING



UPK Professional Learning Community

Monthly meetings for UPK districts new to
UPK

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Information/District

Collaboration

- Full year “UPK 101” Course
- Time for questions/
discussion

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Part 136 Guidance



Diapering and Toileting Protocols FAQ



Regulatory Purpose

Q: What is Section 136.10 and why is it being added?

A: Section 136.10 establishes statewide protocols to ensure safe, hygienic, and developmentally appropriate diapering and toileting practices in schools. The goal is to protect students' health, privacy, and dignity while supporting learning and independence. Chapter 361 of the Laws of 2024 adds a new subdivision 62 to section 305 of the Education Law, effective March 27, 2026.

Q: Does Commissioner's Regulations 136.10 apply only to early childhood grade levels?

A: No, this regulation applies to all students across all grade levels (including ungraded).

Q: What schools are affected by these regulations?

A: School districts and public schools, Boards of Cooperative Educational Services (BOCES), special act school districts, approved private residential or nonresidential schools for the education of students with disabilities, State-supported schools for the blind and deaf, and approved preschool special education programs that are not licensed or otherwise regulated by other state agencies. If any of these schools are subject to more than one set of State requirements, it should ensure compliance with the requirement that sets the higher standard.

UPK Inclusion Guidance

- ✓ Guidance from Offices of Special Education, Early Learning, and Rate Setting
- ✓ Clarifies the coordination of UPK and 4410 funding
- ✓ Background information, guidance, and a FAQ

PROMOTING INCLUSION IN UNIVERSAL PREKINDERGARTEN (UPK)

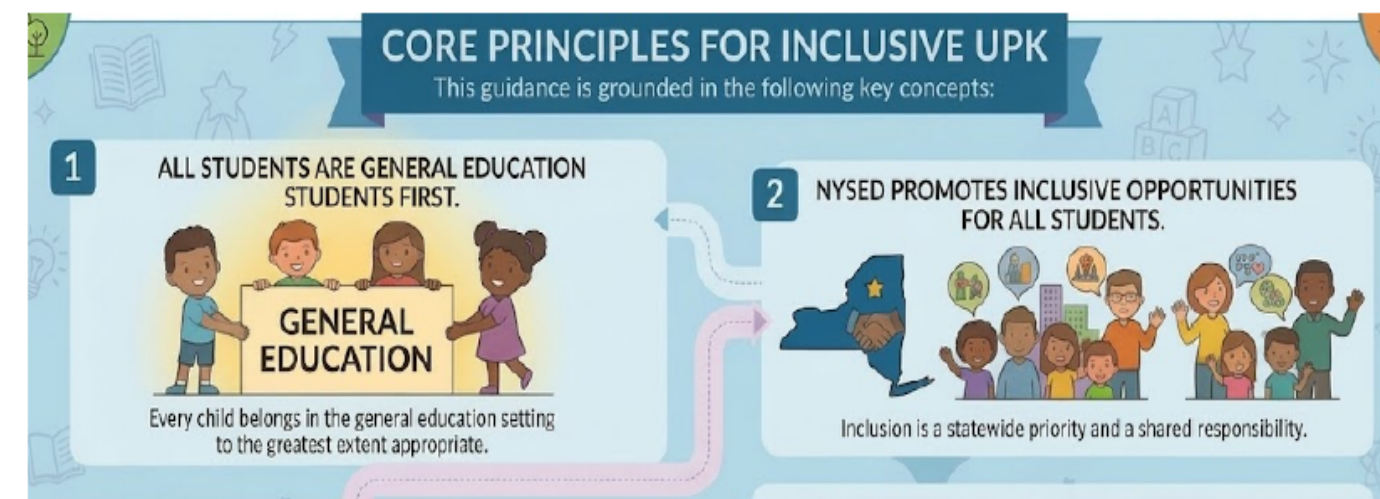


The New York State Education Department's (NYSED) Office of Early Learning, Office of Special Education, and Rate Setting Unit have jointly developed this guidance to ensure that every child, regardless of ability, has access to high-quality early learning experiences that support social, emotional, and academic development. This collaborative effort reflects New York State's commitment to equity, belonging, and excellence in early childhood education.

Inclusive preschool settings play a critical role in establishing these values during a child's most formative years. New York's Universal Prekindergarten (UPK) program currently serves approximately 75% of four-year-olds and 19% of three-year-olds statewide. However, despite this broad reach, 27% of preschool students with disabilities continue to be served in separate, non-inclusive settings. These data highlight both the progress made and the opportunity that remains to expand inclusive learning environments across the state.

Purpose of This Guidance

This guide is designed to clarify the coordination of UPK and 4410 funding in support of inclusive preschool classrooms. It provides administrators, program leaders, and partners with practical guidance related to staffing, collaboration, and funding alignment, while ensuring compliance with applicable regulations.



Literacy Resources



Literacy Resources



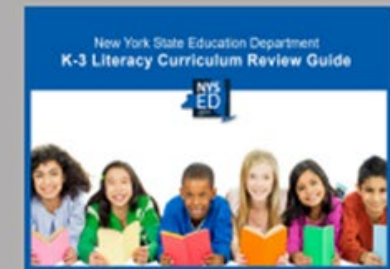
Science of Reading Literacy Briefs

From The Office of Early Learning and Standards and Instruction



K-3 Literacy Curriculum Review Guide

From The Office of Standards and Instruction



Prekindergarten-3rd Grade Literacy and Writing Instructional Best Practice Guides

From The Office of Early Learning



Science of Reading for ELLs and MLs Literacy Briefs

From The Office of Bilingual Education and World Languages



Supporting Emergent Multilingual Learners

Best Practices for Administrators

Communicating with Parents & Families



Learn about the languages your students' families use and ask which language and method of communication they are most comfortable using

- Keep in mind that families may have varying levels of literacy in their home languages, so providing a written translation may not always be supportive



Learn about the students' culture to identify the most respectful ways of interacting with families based on awareness of communication norms and preferences.



Utilize the same communication platforms across classrooms and/or all district and CBO-operated sites to ensure consistent parent communication



Provide the use of translation services for families for all communication, especially, but not limited to:

- Open house
- School events
- Parent/teacher conferences
- One-on-one meetings
- Calls from the nurse or health office to communicate any health concerns
- Communication from the principal or any other staff member



Ensure families feel empowered to contact the school with questions, ideas, concerns etc. pertaining to their child



Supporting Emergent Multilingual Learners

Best Practices for Prekindergarten Classrooms and Programs



Best Practices for Supporting EMLs in Prekindergarten Programs

Best Practices for Teachers

Supporting EML Students Through the Classroom and School Environment



Familiarize yourself with the students' language and cultural background and experiences

- Converse with parents/families throughout the year at conferences, meetings, events, etc.



Encourage all students to be accepting, nurturing, and inclusive of the use of all languages in the classroom by modelling appreciation and curiosity for languages

- Use culturally relevant texts, visuals, and encourage students to ask questions
- Use role-play scenarios or problem-solving circles to help students connect to one another
- Have personal conversations to understand the student's perspective and to support students in developing empathy and an open mind



Learn different vocabulary in students' home languages and incorporate them into the daily classroom routines

- Morning meeting, transitions, dismissal routines, etc.



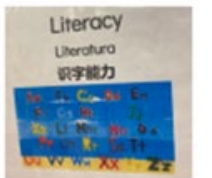
Create an atmosphere that accepts mistakes and views them as learning experiences and indicators of students' development

- Promote a growth mindset so teachers and students feel safe to experiment with their language repertoire and learn new skills in different contexts and activities (e.g., individual, small group, whole group)



Label all materials, centers, furniture pieces, and supplies with a word and a clear picture

- Add students' home languages to these labels to reflect the language diversity in the classroom



Cultural Connections

A framework and resource kit for P-3 learning



- Cultural Education can be integrated both in and out of the classroom
- Out of Classroom Experiences
- Expanded Learning Opportunities
- FindNYCulture.org



SAVE THE DATE



OFFICE OF EARLY LEARNING

NAVIGATING PRE-K DAY 2027

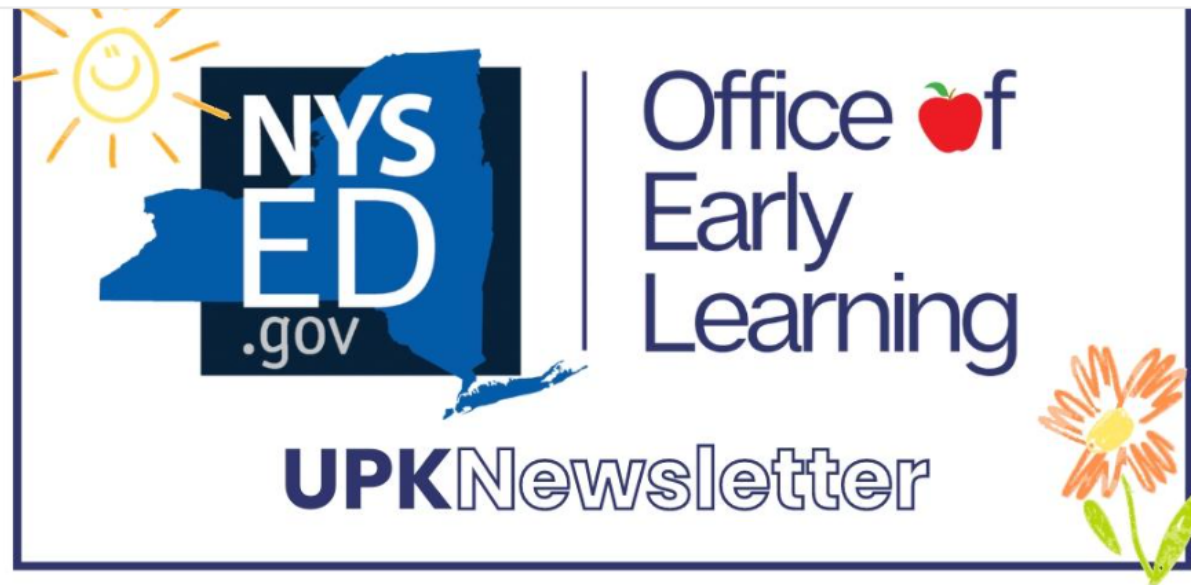
Thursday, May 13th 2027

New York State Museum
Albany, NY

**Registration
Coming Soon!**



UPK Classroom Highlights: Newsletter



Summer Edition: 2026-2027 Program Year

Important Dates and Deadlines:

- [Important Dates and Deadlines Calendar for the 2026-2027 Program Year](#)
- **July 31:** 2025-2026 Final Reports, FS-10Fs, and SUFDPK M/WBE Compliance Reports Due
- **August 31:** 2026-2027 UPK Application due. See the 2026-2027 Application webinar and 2026-2027 FS-10 webinar for additional

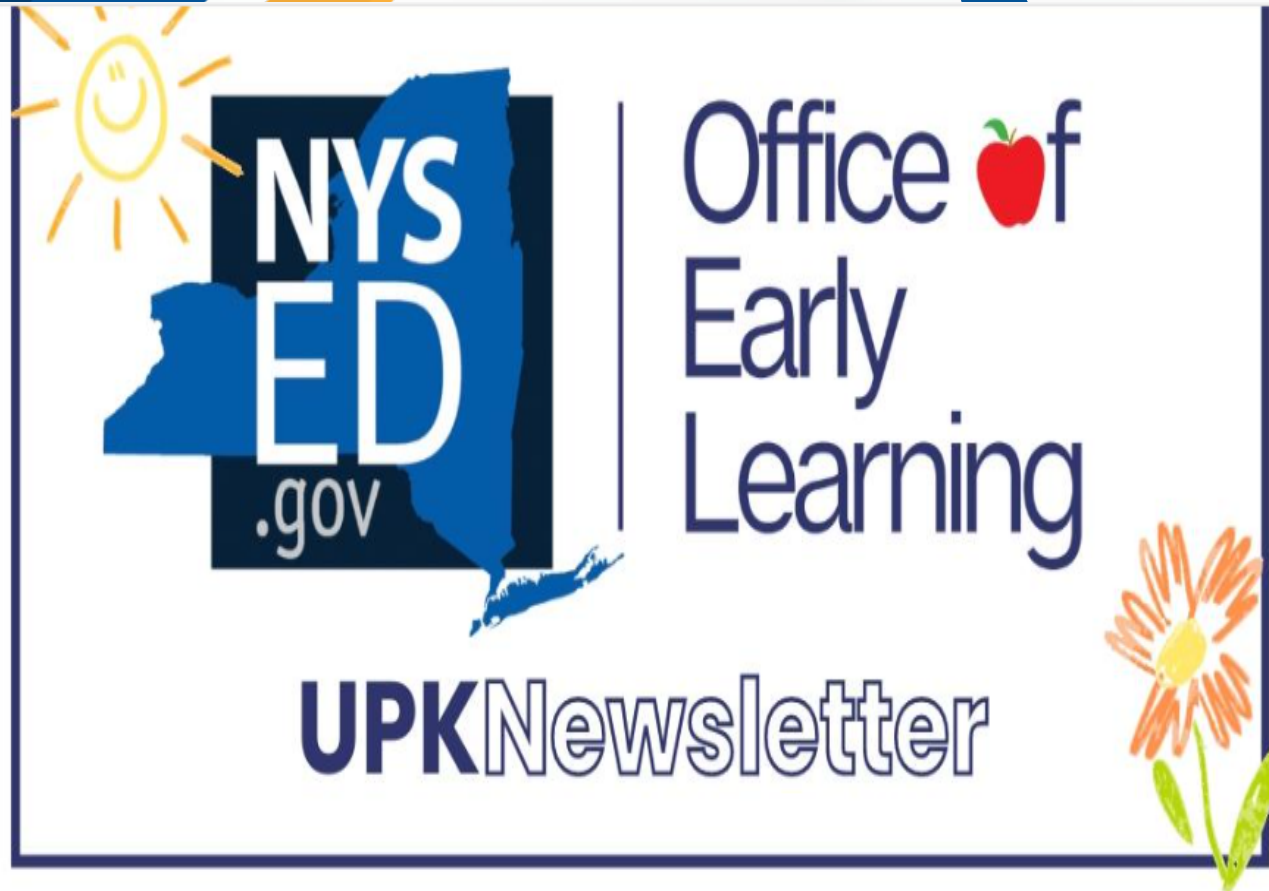


Classroom Spotlight: Ithaca City School District

Every school year, the Ithaca City School District Early Childhood program participates in a field experience at Johnson Museum of Art at Cornell University, where the focus of the visit is "Learning to Look, Looking to Learn."

Prior to the preschool classrooms visiting the museum, a museum docent comes to school to introduce students to the idea of a museum and what they will see there. Educators engage students in extensive hands-on activ-





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OEL R 3 Newsletter



UPK Newsletter

