

2026 Annual Accountability Report

The Citadel

Agency Code: H090

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AGENCY NAME:	The Citadel		
AGENCY CODE:	H090	SECTION:	013

AGENCY'S DISCUSSION AND ANALYSIS

During fiscal year 2025–2026, The Citadel continued to advance its mission to educate and develop principled leaders while completing the final year of implementation for Our Mighty Citadel 2026: Advancing Our Legacy of Leadership. The year was marked by significant institutional accomplishments across leadership education, academic program development, student success, campus facilities, workforce support, and community partnerships. At the same time, the institution began preparing for its next strategic planning cycle under the leadership of President General Kenneth F. "Frank" McKenzie Jr., USMC (Ret.), with an emphasis on an comprehensive, evidence-based process that will guide institutional priorities beyond the current plan.

The Citadel's performance reflected sustained progress on strategic initiatives presented elsewhere in this Accountability Report. The graphic below provides a high-level view of strategic planning accomplishments; the narrative that follows outlines achievements supporting that summary. Together, they demonstrate continued alignment between institutional mission, operational planning, resource allocation, and assessment of results.



Performance Context, Significant Projects, and Agency Successes

The Citadel's planning and evaluation process continues to provide the framework for agency performance. The institution uses an ongoing, integrated, research-based planning model that links environmental scanning, mission review, priority setting, implementation plans, budgeting, assessment, and continuous improvement. This model enabled the completion of major initiatives and positions the college to transition from the current strategic plan to a new plan of record.

Key examples show how The Citadel advanced its mission through several mutually reinforcing areas of work. First, the institution deepened its leadership-development model by connecting classroom learning, civic engagement, service, and experiential education more intentionally. New leadership coursework, the transition to the Principled Leadership Skills program, expanded study-away and study-abroad opportunities, peer-led

undergraduate service, and Carnegie reclassification for Civic Engagement all strengthened the link between leadership formation and applied experience.

Second, The Citadel expanded academic quality and student support in ways that respond to changing workforce and learner needs. New or revised offerings in artificial intelligence, machine learning, cyber studies, computer science, and sports management were paired with additional faculty expertise, a new general education curriculum, expanded advising capacity, and broader services for graduate, Veteran, and active-duty students. These efforts supported both academic distinction and student progression while reinforcing areas of institutional strength, including nationally recognized cyber defense education.

Third, the institution invested in the conditions necessary to sustain performance: facilities, technology, workforce capacity, and community partnership. Campus improvements touched academic, athletic, residential, laboratory, and safety spaces, while workforce-focused actions addressed compensation review, professional development, instructional technology, online teaching support, and emerging guidance on generative artificial intelligence. Community-facing initiatives in literacy, mathematical literacy, climate studies, resiliency, and entrepreneurial educational leadership extended the institution's public contribution beyond campus and aligned institutional expertise with state and regional needs.

Finally, a major element of this work was the continued improvement of campus infrastructure, learning environments, and safety systems. New facilities—including Capers Hall for Humanities and Social Sciences, Bastin Hall for the Tommy and Victoria Baker School of Business, and the Swain Boating Center—expanded and modernized spaces that support academic instruction, student engagement, and campus life. Renovations to the Krause School of Leadership, Mimms Street employee housing, and classrooms further strengthened the campus environment. The Citadel also enhanced emergency preparedness and access control through the addition of a Giant Voice emergency communication system, automated license plate readers at each entry gate, and electronic access controls in new buildings.

Current Efforts and Plans Under Development

As the current strategic plan concludes, The Citadel is again undertaking a systematic review of institutional mission, goals, outcomes, and planning priorities. The Board of Visitors and institutional leadership review strategic progress through established governance structures, including the Board of Visitors Strategic Vision and Governance Committee and the internal Strategic Planning Committee. These reviews support accountability for results and ensure that the next plan is informed by the institution's performance data, environmental conditions, and long-term mission needs.

Internally, the Strategic Planning Committee provides the structure for developing, reviewing, and monitoring institutional priorities. Their responsibilities include supporting the planning process, monitoring implementation, reviewing strategic priorities, and making recommendations to the President and Board of Visitors.

The 2025–2026 fiscal year also reflected important internal and external factors that shaped agency performance. Internally, leadership transition created an opportunity to reassess priorities, strengthen governance, and prepare for a new strategic planning cycle. Externally, higher education continues to face increased competition for students, demographic shifts among traditional college-age populations, rising costs, and student academic support needs that intensified in the post-pandemic environment. These factors reinforce

the importance of disciplined planning, targeted investment, and close alignment between academic quality, affordability, student success, and workforce capacity.

The Citadel is beginning development of its next institutional strategic plan, a process launched formally by the President on August 21, 2026. The plan is designed to be practical now and visionary beyond: a five-year plan of record, nested within ten-, fifteen-, and twenty-year vistas that extend the institution's line of sight well past the plan's operational horizon. This structure allows the college to commit to measurable near-term action while keeping longer-range aspirations for the military college and its graduate programs explicitly in view.

Method: Open Solicitation, Rubric-Based Evaluation
Two features define the method. First, content originates with the campus community rather than a closed drafting group: names for the plan, strategic initiatives, and strategic objectives are all solicited through open calls with published deadlines and public submission forms. Second, proposals are evaluated against a rubric rather than ad hoc judgment.

Timeline: August 2026 – July 2027
The first year of work proceeds in three phases, with communication and engagement continuing throughout. The Citadel's next plan will be built over twelve months through an open, criteria-driven process — campus-wide solicitation, rubric-scored evaluation by a Provost-chaired committee, and Board of Visitors approval — culminating in publication in July 2027.

Phase 1 **Launch and Design**	**August–October 2026**	**President delivers the charge; initiative proposals are solicited, submitted, and published; call for objective projects opens.**
Phase 2 **Build and Select**	**November 2026–January 2027**	Strategic objective proposals are due; SPC and institutional leadership review submissions using the objective scoring rubric.
Phase 3 **Approve and Publish**	**June–July 2027**	Academic leadership and the Board of Visitors review the recommended plan; final strategic plan is published in July 2027.

Risk Assessment and Mitigation Strategies

The Citadel's most significant institutional risk is the possibility that sustained external pressures could limit its ability to accomplish its mission at the level expected by students, families, the State of South Carolina, and the broader public. The institution's mission to educate principled leaders, including through the residential military environment of the South Carolina Corps of Cadets, is central to its public purpose, reputation, and contribution to the state. Because the Corps requires a residential model and campus land and facility constraints limit enrollment expansion, The Citadel must manage growth carefully while also strengthening evening, transfer, graduate, Veteran, and active-duty programs where additional enrollment capacity exists.

The potential most negative impact on the public would be a diminished ability to provide accessible, high-quality education and leadership development for South Carolina students and the region's workforce. While institutional closure represents the most extreme consequence, the more immediate public risks are reduced affordability, limited capacity to recruit and retain qualified faculty and staff, constrained scholarship support, deferred maintenance or modernization of critical facilities, and reduced ability to offer programs aligned with

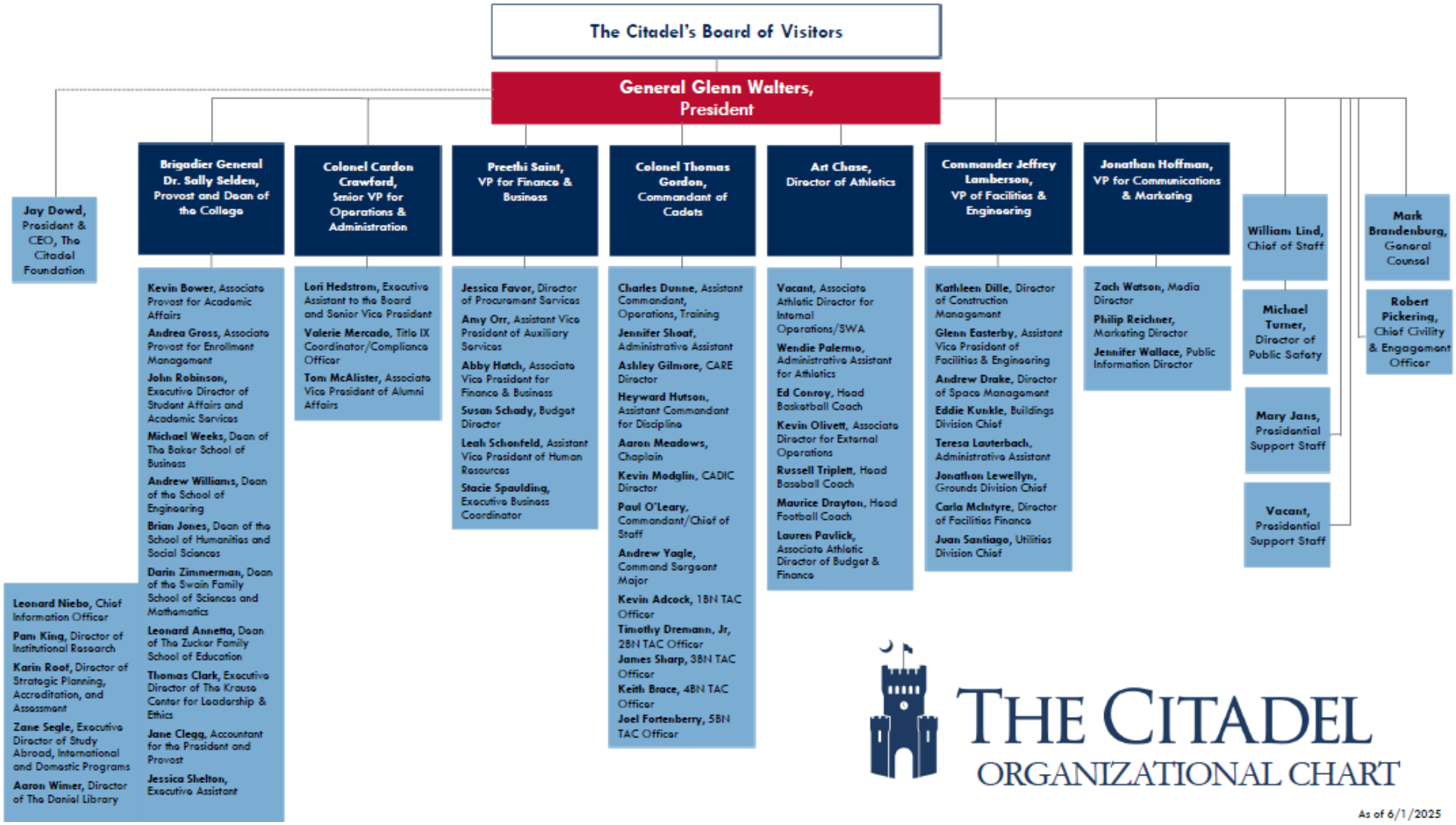
workforce and community needs. These risks could affect student access, academic quality, workforce preparation, public confidence, and the institution's long-standing contribution to civic, military, and professional leadership.

The Citadel is mitigating these risks through integrated strategic planning, disciplined review of institutional goals and performance indicators, targeted academic program development, student-success initiatives, investments in campus safety and infrastructure, expanded services for graduate and Veteran students, and continued evaluation of faculty and staff compensation needs. The institution also continues to pursue enrollment strategies, philanthropic support, grants, partnerships, and operational efficiencies to reduce pressure on tuition and preserve access. However, outside assistance may be needed to sustain affordability, address workforce recruitment and retention challenges in the Charleston market, and support capital and technology investments that cannot be fully funded through tuition or internal reallocation alone.

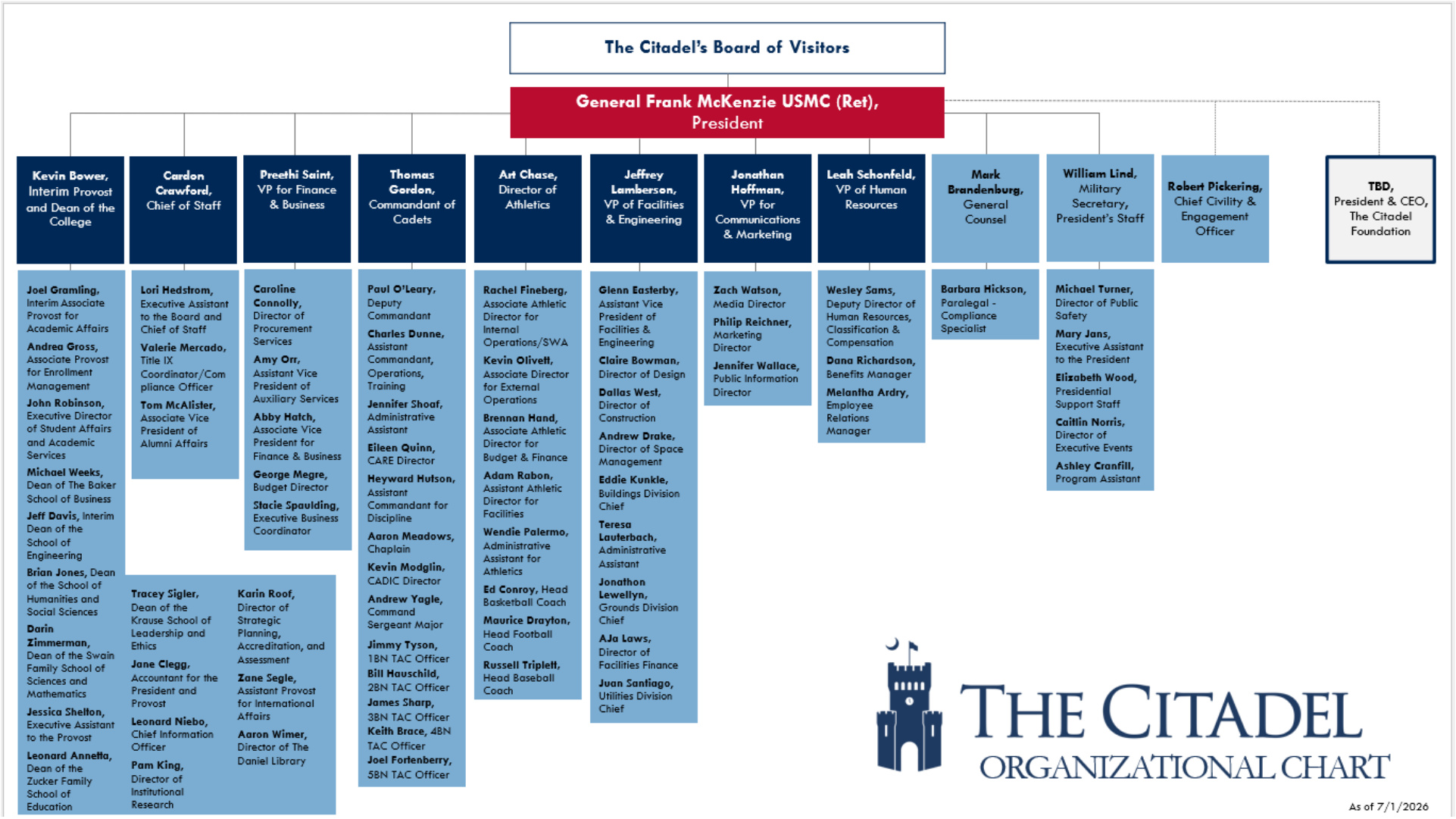
To help resolve these issues before they become a crisis, the General Assembly could consider the following options: (1) provide targeted recurring support to help stabilize tuition and preserve affordability for South Carolina students; (2) invest in need-based and merit-based scholarship aid, including support for cadets, transfer students, graduate students, Veterans, and active-duty students; and (3) support capital, technology, and workforce investments that enable The Citadel to maintain safe facilities, modernize learning environments, and recruit and retain qualified faculty and staff in a high-cost labor market.

Note: As The Citadel had a major leadership via the onboarding of our 21st President and a new Interim Provost, two organizational charts are submitted. The first demonstrates the leadership structure for the reporting period and the second presents current leadership.

AGENCY NAME:	The Citadel		
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2026

Reorganization and Compliance

as submitted for the Accountability Report by:

H090 - THE CITADEL

Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Karin	Roof	Director of Accreditation and Assessment	kroof1@citadel.edu	843-953-4871

Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Preethi	Saint	Vice President, Finance and Business	psaint@citadel.edu	843-953-1471

Agency Mission	Adopted in:	2026

As The Military College of South Carolina, The Citadel's mission is to educate and develop principled leaders and citizen-soldiers, prepared to serve their state and nation, and to lead with integrity by instilling the core values of Honor, Duty, and Respect in a disciplined and intellectually challenging environment.

Agency Vision	Adopted in:	2003

Achieving excellence in the education of principled leaders.

Recommendations for reorganization requiring legislative change:

None

Agency intentions for other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in the succeeding fiscal year:

The Citadel has added a new academic school, The Krause School of Leadership and Ethics

Significant events related to the agency that occurred in FY2026

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
Retirement of College President		6.30.26	New Strategic Plan will be developed	
Resignation of College Provost		6.30.26	New Strategic Plan will be developed	

Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? (See also S.C. Code Ann. § 60-2-20).	Yes
Reason agency is out of compliance: (if applicable)	
Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 30-1-10 through 30-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).	Yes
Does the law allow the agency to promulgate regulations?	No
Law number(s) which gives the agency the authority to promulgate regulations:	
Has the agency promulgated any regulations?	No
Is the agency in compliance with S.C. Code Ann. § 1-23-120 (J), which requires an agency to conduct a formal review of its regulations every five years?	Yes

(End of Reorganization and Compliance Section)

FY2026

Strategic Plan Results

as submitted for the Accountability Report by:

H090 - THE CITADEL

Goal 1 Educate and develop principled leaders.

Goal 2 Enhance the learning environment through academic programs of distinction and student success services.

Goal 3 Advance The Citadel as the Senior Military College and Graduate College of choice.

Goal 4 Ensure the College has the leadership, talent, diversity, and inclusive culture to accomplish its mission.

Goal 5 Enhance the region's social, educational, and economic development through meaningful community and corporate collaborations.

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	**Increase integration of the leadership model in curricular, co-curricular, and athletic programs.**										**State Objective: Education, Training, and Human Development**			
1.1.1	SCCC Citadel Experience Survey (Leadership Ability)	88%	90%	89.90%	Percent	Equal to or greater than	State fiscal year	Number of positive responses divided by all responses.	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Very close to target
1.1.2	CGC Satisfaction Survey (Leadership Ability)	90%	90%	94.50%	Percent	Equal to or greater than	State fiscal year	Number of positive responses divided by all responses.	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Target met
1.2	**Provide high-impact experiences for Citadel cadets and students through international education abroad and domestic programs.**										**State Objective: Education, Training, and Human Development**			
1.2.1	Cadets studying away/abroad (Count)	34	35	259	Count	Equal to or greater than	State fiscal year	Count of students who participated in a study away or abroad experience in the 2023-2024 academic year	Center for International and Special Programs - Office of Study Abroad	By request	Students	Students	0507.050000.000	Target met
1.2.2	Cadets from other countries (count)	26	29	59	Count	Equal to or greater than	State fiscal year	Count of students with a home address at time of admission with a permanent address outside the US	IR	IR Enrollment Profile: https://www.citadel.edu/institutional-research/enrollment-profiles/	Students	Students	0507.050000.000	Target met
1.3	**Grow student participation in high-impact Service Learning and Community Engagement (SLCE).**										**State Objective: Education, Training, and Human Development**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.3.1	Hours of participation in Service Learning (student)	19,531	41,000	27,192	Count	Equal to or greater than	State fiscal year	Services recorded through Givepulse software and maintained by The Krause Center for Leadership and Ethics	Krause Center for Leadership and Ethics	By request	Students	Students	0507.050000.000	Covid-impacted as well current socio-political environment
2.1	**Enhance the learning environment through academic programs of distinction and student success services.**										**State Objective:**	**Education, Training, and Human Development**		
2.1.1	SCCC Citadel Experience Survey (satisfaction with General Education)	74%	85%	76%	Percent	Equal to or greater than	State fiscal year	Number of positive responses divided by all responses.	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Covid-impacted
2.2	**Implement processes and systems that facilitate excellence in experiential learning and scholarship.**										**State Objective:**	**Education, Training, and Human Development**		
2.2.1	National Survey of Student Engagement (Higher Order Learning) on a 60-point scale (e.g., Never = 0; Sometimes = 20; Often = 40; Very often = 60)	0	0	NA	Ratio	Equal to or greater than	State fiscal year	Each EI is scored on a 60-point scale. To produce an indicator score, the response set for each item is converted to a 60-point scale (e.g., Never = 0; Sometimes = 20; Often = 40; Very often = 60), and the rescaled items are averaged. Thus a score of zero means a student responded at the bottom of the scale for every item in the EI, while a score of 60 indicates responses at the top of the scale on every item.	NSSE Reports; Office of Accreditation and Assessment	By request	Students	Students	0507.050000.000	Not administered in FY 2026
2.2.2	Count of students presenting at professional conferences	154	206	119	Count	Equal to or greater than	State fiscal year	Count of students who presented at professional conferences.	Internal records	Office of Research and Grants	Participation in high-impact learning practices	Students	0507.050000.000	Approaching target
2.3	**Infuse career development and readiness programs into the campus culture.**										**State Objective:**	**Education, Training, and Human Development**		
2.3.1	At-graduation job placement - Cadets	76%	90%	68.55%	Percent	Equal to or greater than	State fiscal year	Percent of students who answered employed on a graduate exit survey	IR	By request	Students	Students	0507.050000.000	This target is met by the 6 month out review
2.3.2	At-graduation job placement - Undergraduate	85%	90%	66.05%	Percent	Equal to or greater than	State fiscal year	Percent of students who answered employed on a graduate exit survey	IR	By request	Students	Students	0507.050000.000	This target is met by the 6 month out review

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
2.3.3	At-graduation job placement - Graduate	63%	90%	50.70%	Percent	Equal to or greater than	State fiscal year	Percent of students who answered employed on a graduate exit survey	IR	By request	Students	Students	0507.050000.000	This target is met by the 6 month out review
2.4	**Enhance resources and services to support Citadel Graduate College students**										**State Objective:**	**Education, Training, and Human Development**		
2.4.1	CGC Student Satisfaction Survey (Support Services)	95%	98%	98.05%	Percent	Equal to or greater than	State fiscal year	Percent of positive response aggregated across multiple support services	IR	By request	Students	Students	0507.050000.000	Target met
2.5	**Enhance resources and services to support cadet-athletes**										**State Objective:**	**Education, Training, and Human Development**		
2.5.1	Athlete GPA	3.33	3.26	3.343009953	Ratio	Equal to or greater than	State fiscal year	Grade point average for AY 2025-2026	IR	By request	Students	Students	0507.050000.000	Target met
3.1	**Pursue opportunities to expand the programs offered by and the reach of The Citadel and The Citadel Graduate College**										**State Objective:**	**Education, Training, and Human Development**		
3.1.1	Enrollment by Program Type - Face-to-Face Undergraduate	143	208	131	Count	Equal to or greater than	State fiscal year	Count of students enrolled in face-to-face non-cadet UG programs	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Program shifts to online
3.1.2	Enrollment by Program Type - Face-to-Face Graduate	N/A	772	202	Count	Equal to or greater than	State fiscal year	Count of students enrolled in face-to-face non-cadet GR programs	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Program shifts to online
3.1.3	Enrollment by Program Type - Online Undergraduate	N/A	75	166	Count	Equal to or greater than	State fiscal year	Count of students enrolled in online non-cadet UG programs	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Target met
3.1.4	Enrollment by Program Type - Online Graduate	N/A	197	862	Count	Equal to or greater than	State fiscal year	Count of students enrolled in online non-cadet GR programs	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Target met

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.1.5	Enrollment by Military Status - Active Duty	42	25	31	Count	Equal to or greater than	State fiscal year	Count of active duty students enrolled in Citadel programs	IR Enrollment Profile	https://www.citadel.edu/institutional-research/enrollment-profiles/#previous	Students	Students	0507.050000.000	Target met
3.1.6	Enrollment by Military Status - Veterans	249	281	298	Count	Equal to or greater than	State fiscal year	Count of veteran students enrolled in Citadel programs	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Target met
3.2	**Improve access and affordability for cadets and students interested in attending The Citadel**										**State Objective:**	**Education, Training, and Human Development**		
3.2.1	Number of Female Athletes	81	85	84	Count	Equal to or greater than	State fiscal year	Count of females athletes enrolled at The Citadel	IR	By request	Students	Students	0507.050000.000	Target met
3.2.2	Number of Racially and Ethnically Diverse Athletes	117	193	153	Count	Equal to or greater than	State fiscal year	Count of diverse athletes enrolled at The Citadel	IR	By request	Students	Students	0507.050000.000	Approaching target
3.3	**Enhance and enrich recruitment of and student support for Veteran students**										**State Objective:**	**Education, Training, and Human Development**		
3.3.1	Veteran Student Enrollment	249	281	298	Count	Equal to or greater than	State fiscal year	Count of veteran students enrolled in Citadel programs	IR	By request	Students	Students	0507.050000.000	Target met
3.3.2	Veteran Experience Survey (Veteran Friendly Community)	91%	88%	NA	Percent	Equal to or greater than	State fiscal year	Percent of positive responses on survey question	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Not administered in FY 2026
3.3.3	Veteran Experience Survey (Transition to Campus Easy for Veterans)	86%	95%	NA	Percent	Equal to or greater than	State fiscal year	Percent of positive responses on survey question	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Not administered in FY 2026
3.4	**Promote and strengthen The Citadel brand**										**State Objective:**	**Education, Training, and Human Development**		

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.4.1	Applicant Counts - SCCC	3,508	2,941	2,921	Count	Equal to or greater than	State fiscal year	Count of applications received	Admissions Office	By request	Students	Students	0507.050000.000	Approaching target
3.4.2	Percent of Women who Matriculate to SCCC	15%	20%	12.50%	Percent	Equal to or greater than	State fiscal year	Percent of women who matriculate to the SCCC	Admissions Office	By request	Students	Students	0507.050000.000	Approaching target
4.1	**Recruit, retain, and compensate talented and diverse faculty and staff**										**State Objective: Education, Training, and Human Development**			
4.1.1	Faculty/Staff Average Salary vs CUPA median	0.92	0.85	96.00	Ratio	Equal to or greater than	State fiscal year	HR	HR	By request	Students	Students	0507.050000.000	Target met
4.1.2	Faculty Retention - All	92%	90%	95%	Percent	Equal to or greater than	State fiscal year	number of faculty retained at the end of the year divided by total faculty at the beginning of the year	HR	By request	Students, Faculty, Administration	Students, Faculty, Administration	0507.050000.000	Target met
4.1.3	Staff Retention - All	81%	90%	79%	Percent	Equal to or greater than	State fiscal year	number of staff retained at the end of the year divided by total staff at the beginning of the year	HR	By request	Students, Faculty, Staff Administration	Students, Faculty, Staff, Administration	0507.050000.000	Staff retention is challenging in a high cost of living city
4.2	**Promote and cultivate inclusive excellence**										**State Objective: Education, Training, and Human Development**			
4.2.1	SCCC Citadel Experience Survey (sense of belonging)	78%	90%	69.60%	Percent	Equal to or greater than	State fiscal year	Percent of positive responses on survey question	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Approaching target
4.3	**Ensure that our processes enable our cadets, students, faculty, and staff to do their best work**										**State Objective: Education, Training, and Human Development**			
4.3.1	SCCC Citadel Experience Survey (Satisfaction with Academic Program)	87%	90%	84.30%	Percent	Equal to or greater than	State fiscal year	Percent of positive responses on survey question	Institutional Research Citadel Experience Survey	By request	Students	Students	0507.050000.000	Approaching target
5.1	**Expand outreach efforts to educators**										**State Objective: Education, Training, and Human Development**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
5.1.1	Student enrollment in ZFSOE - Undergraduate Majors	23	20	18	Count	Equal to or greater than	State fiscal year	Count of student enrolled in ZFSOE UG majors	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Approaching target
5.1.2	Student enrollment in ZFSOE - Undergraduate Minors	5	3	25	Count	Equal to or greater than	State fiscal year	Count of student enrolled in ZFSOE UG minors	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Target met
5.1.3	Student enrollment in ZFSOE - Graduate Students	231	271	214	Count	Equal to or greater than	State fiscal year	Count of student enrolled in ZFSOE GR majors	IR Enrollment Profile	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.citadel.edu/institutional-research/wp-content/uploads/sites/75/fall_23_profile.pdf	Students	Students	0507.050000.000	Approaching target

FY2027

Strategic Plan Development

as submitted for the Accountability Report by:

H090 - THE CITADEL

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes

The Citadel has concluded the *Our Mighty Citadel 2026* strategic plan and will spend 2026-2027 developing the next strategic plan under new leadership. Plan is expected to be published by July 2027.

2026 Budget Data

as submitted for the Accountability Report by:

H090 - THE CITADEL

State Funded Program No.	State Funded Program Title	Description of State Funded Program	(Actual) General	(Actual) Other	(Actual) Federal	(Actual) Total	(Projected) General	(Projected) Other	(Projected) Federal	(Projected) Total
0500.010100.000	E&G-Unrestricted	Supports the institution's primary academic and administrative operations funded by general state appropriations, tuition and fees, and other operating revenues. Includes expenditures for instruction, academic support, student services, institutional support, and operation and maintenance of plant that are not limited by external restrictions.	$ 30,434,835.00	$ 28,792,452.10	$ -	$ 59,227,287.10	$ 31,195,705.88	$ 29,512,263.40	$ -	$ 60,707,969.28
0507.050000.000	E&G-Restricted	Accounts for activities and expenditures funded through state appropriations, grants and contracts, or other revenues that are legally or administratively restricted to specific purposes. Includes programs or initiatives with spending limitations imposed by state legislation, governing boards, or external regulations.	$ -	$ 14,786,741.75	$ 8,907,882.45	$ 23,694,624.20	$ -	$ 15,156,410.29	$ 9,130,579.51	$ 24,286,989.81
1007.000000.000	Auxiliary Enterprises	Furnishes goods and services to students, faculty, or staff for a fee. The activities are financially self-supporting programs. Includes all expenditures and transfers relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and for institutional support.	$ -	$ 40,746,701.01	$ -	$ 40,746,701.01	$ -	$ 41,765,368.54	$ -	$ 41,765,368.54
9500.050000.000	State Employer Contributions	The collective benefits paid by The Citadel to its employees.	$ -	$ 16,905,534.29	$ 275,358.43	$ 17,180,892.72	$ -	$ 17,328,172.65	$ 282,242.39	$ 17,610,415.04

2026

Legal Data

as submitted for the Accountability Report by:

H090 - THE CITADEL

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Title 59, Chapter 121-10	State	Statute	Composition of board of visitors of The Citadel	Board, commission, or committee on which someone from our agency must/may serve		No Change
Title 59, Chapter 121-15	State	Statute	Authority to change title of The Citadel; conditions	Not related to agency deliverable		No Change
Title 59, Chapter 121-20	State	Statute	Terms of board members	Board, commission, or committee on which someone from our agency must/may serve		No Change
Title 59, Chapter 121-30	State	Statute	Election of board members; age limit	Board, commission, or committee on which someone from our agency must/may serve		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Title 59, Chapter 121-310	State	Statute	Citadel Athletic Facilities Bonds	Not related to agency deliverable		No Change
Title 59, Chapter 121-320	State	Statute	Definitions	Not related to agency deliverable		No Change
Title 59, Chapter 121-330	State	Statute	Visitors authorized to acquire, construct, renovate and equip athletic facilities; bond management costs	Not related to agency deliverable		No Change
Title 59, Chapter 121-340	State	Statute	Authorization to borrow funds and issue bonds; amount limitations	Not related to agency deliverable		No Change
Title 59, Chapter 121-350	State	Statute	Sources of funds to secure bonds; disposition of athletic facilities	Not related to agency deliverable		No Change
Title 59, Chapter 121-360	State	Statute	Liability of State and persons signing bonds for payment of principal and interest	Not related to agency deliverable		No Change
Title 59, Chapter 121-370	State	Statute	Resolutions for issuance of bonds; contents and conditions	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Title 59, Chapter 121-380	State	Statute	Tax exempt status	Not related to agency deliverable		No Change
Title 59, Chapter 121-390	State	Statute	Fiduciaries as authorized investors	Not related to agency deliverable		No Change
Title 59, Chapter 121-40	State	Statute	Board created body corporate and politic; general powers	Not related to agency deliverable		No Change
Title 59, Chapter 121-400	State	Statute	Execution of bonds and coupons; change of issuing officers or seal; issuance as fully registered, noncertificated, book-entry securities.	Not related to agency deliverable		No Change
Title 59, Chapter 121-410	State	Statute	Disposition of bonds; private sale; discounts or premiums	Not related to agency deliverable		No Change
Title 59, Chapter 121-420	State	Statute	Delivery of bond proceeds to State Treasurer; maintenance in special funds; withdrawals; temporary investments.	Not related to agency deliverable		No Change
Title 59, Chapter 121-430	State	Statute	Provisions for adequate payment of principal and interest on bonds	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Title 59, Chapter 121-440	State	Statute	Powers vested in visitors to secure payment of principal and interest on bonds	Not related to agency deliverable		No Change
Title 59, Chapter 121-450	State	Statute	Duration of authorizations granted by article; time limit for issuance of bonds	Not related to agency deliverable		No Change
Title 59, Chapter 121-50	State	Statute	Powers of board in educational matters	Board, commission, or committee on which someone from our agency must/may serve		No Change
Title 59, Chapter 121-55	State	Statute	Formation of nonprofit eleemosynary corporation; transfer of funds or property; application of Freedom of Information Act.	Not related to agency deliverable		No Change
Title 59, Chapter 121-60	State	Statute	Quorum at special meeting of board	Board, commission, or committee on which someone from our agency must/may serve		No Change
Title 59, Chapter 121-70	State	Statute	Annual report of board	Board, commission, or committee on which someone from our agency must/may serve		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
Title 59, Chapter 121-80	State	Statute	Burial of past presidents and their wives	Not related to agency deliverable		No Change

2026

Services Data

as submitted for the Accountability Report by:

H090 - THE CITADEL

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Education Degree Programs	Higher Education, Citadel, Traditional and Non-Traditional Working Adult College Students	College eligible high school graduates	SC economy by a shortage of education employees entering the workforce.	Instructional Services	Education	Uneducated workforce	No Change	

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Partnerships Data

as submitted for the Accountability Report by:

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Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
Higher Education Institute	South Carolina Higher Education Institutions	Education, Training, and Human Development	No Change
K-12 Education Institute	South Carolina K-12 Schools	Education, Training, and Human Development	No Change
Federal Government	U.S. Military Service Branches	Senior Military College; ROTC Delivery	No Change

2026 Reports Data

as submitted for the Accountability Report by:

H090 - THE CITADEL

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Academic Endowment Appropriation		Invoice sent to CHE	October 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov	No Change	
Agency Accountability Report	§1-1-810	The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	September 2025	Annually	South Carolina state agency or agencies	Provided to LSA for posting online	https://www.scstatehouse.gov/reports/aar2021/H090.pdf	No Change	
Agency Budget Plans (Governor's Budget)		Budget Planning Documents, Current Budget Plans, Executive Budget Summary Control Document, and Other Funds Survey	September 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov/budget	No Change	
Agency Debt Collections Report	§117.33, FY20 Appropriations Act	Detailed report of the amount of outstanding debt and all methods used to collect it.	February 2026	Annually	Legislative entity or entities AND South Carolina state agency or agencies	Hard copy available upon request	Emailed to katherine.call@admin.sc.gov	No Change	
CHE 100 Report		Report of all tuition and fees charges	January 2026	Twice a year	South Carolina state agency or agencies		Emailed to CHE	No Change	
CHEMIS		Enrollment, Facilities, Instruction, HR, and Finance	April 2026	Other	South Carolina state agency or agencies		Pam King, kingp1@citadel.edu	No Change	
Comprehensive Permanent Improvement Plan (CPIP)		Comprehensive summary of all permanent improvement projects anticipated over the next five fiscal years.	July 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov/budget	No Change	
External Audit	SC Code of Laws - Title 11 (Public Finance) Section 11-7-20	Agency request of all financial policies and data reviewed for The Citadel	October 2025	Annually	South Carolina state agency or agencies	Available on agency's website	https://www.citadel.edu/fins/reports-publications/	No Change	
Federal Projects Review	SC Federal and Other Funds Oversight Act §2-9	Compilation of anticipated federal grants received during the upcoming fiscal year	February 2026	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov/budget	No Change	

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Fees and Fines Report	Provisio §117.73, FY 20 Appropriations Act	Report of all aggregate amounts of fines and fees charged and collected in the prior fiscal year.	August 2025	Annually	Legislative entity or entities	Available on agency's website	https://www.citadel.edu/root/fees-fines	No Change	
Higher Education Expenditure Reports		Itemized expenditure report by source of funds for the preceding fiscal year	November 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov/budget	No Change	
Higher Education Research and Development (NSF) Survey	NSF Act of 1950	Report to NSF on R&D activities	March 2026	Annually	Entity within federal government	Available on another website	https://www.nsf.gov/statistics/srvyherd/	No Change	
IPEDS	20 USC 1094, Section 487(a)(17)	Fall enrollment, Finance data, HR, and Academic libraries	April 2026	Other	Other	Available on another website	https://nces.ed.gov/ipeds/find-your-college	No Change	
IPEDS	20 USC 1094, Section 487(a)(17)	Institutional characteristics, completions, and 12 month enrollment	October 2025	Other	Other	Available on another website	https://nces.ed.gov/ipeds/find-your-college	No Change	
IPEDS	20 USC 1094, Section 487(a)(17)	Student financial aid, graduation rates, graduation rates 200, admissions, and outcome measures	February 2026	Other	Other	Available on another website	https://nces.ed.gov/ipeds/find-your-college	No Change	
Lottery Technology Report		Lottery funds use report.	September 2025	Annually	South Carolina state agency or agencies	Hard copy available upon request	Emailed to CHE	No Change	
NCAA Agreed Upon Procedures	NCAA Bylaw 3.2.4.15.1	Reviews data on institutional financial scholarships and procedures to ensure compliance with NCAA rules and regulations.	January 2026	Annually	Other	Available on agency's website	https://www.citadel.edu/fins/reports-publications/	No Change	
Other Funds Survey	§2-65-20	Detailed report of the actual and anticipated revenue by source	October 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov/budget	No Change	
Outstanding Institutional Debt	§11.16		November 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov	No Change	
SACSCOC Enrollment Profile		Enrollment data	December 2025	Annually	Other	Electronic copy available upon request	Karin Roof, kroof1@citadel.edu	No Change	

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
SACSCOC Financial Profile and Indicators Report		Finance data provided to regional accreditor	July 2025	Annually	Other	Electronic copy available upon request	Karin Roof, kroof1@citadel.edu	No Change	
SHEEO Finance Survey	CHE		November 2025	Annually	South Carolina state agency or agencies	Available on another website	www.admin.sc.gov	No Change	

AGENCY NAME:	The Citadel		
AGENCY CODE:	H090	SECTION:	013

2026
Accountability Report

SUBMISSION FORM

I have reviewed and approved the data submitted by the agency in the following templates:

- Data Template
  - Reorganization and Compliance
  - FY2026 Strategic Plan Results
  - FY2027 Strategic Plan Development
  - Legal
  - Services
  - Partnerships
  - Report or Review
  - Budget
- Discussion Template
- Organizational Template

I have reviewed and approved the financial report summarizing the agency's budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR *(SIGN AND DATE)*:	**SIGNATURE ON FILE**	**Signature Received:** 09/14/2026
(TYPE/PRINT NAME):	Gen. Kenneth F. "Frank" McKenzie Jr., USMS(Ret.), '79	

BOARD/CMSN CHAIR *(SIGN AND DATE)*:	**SIGNATURE ON FILE**	**Signature Received:** 09/14/2026
(TYPE/PRINT NAME):	F.G. "Greg" Delleney, Jr.	