

INFORMATION TO USERS

This manuscript has been reproduced from the microfilm master. UMI films the text directly from the original or copy submitted. Thus, some thesis and dissertation copies are in typewriter face, while others may be from any type of computer printer.

The quality of this reproduction is dependent upon the quality of the copy submitted. Broken or indistinct print, colored or poor quality illustrations and photographs, print bleedthrough, substandard margins, and improper alignment can adversely affect reproduction.

In the unlikely event that the author did not send UMI a complete manuscript and there are missing pages, these will be noted. Also, if unauthorized copyright material had to be removed, a note will indicate the deletion.

Oversize materials (e.g., maps, drawings, charts) are reproduced by sectioning the original, beginning at the upper left-hand corner and continuing from left to right in equal sections with small overlaps. Each original is also photographed in one exposure and is included in reduced form at the back of the book.

Photographs included in the original manuscript have been reproduced xerographically in this copy. Higher quality 6" x 9" black and white photographic prints are available for any photographs or illustrations appearing in this copy for an additional charge. Contact UMI directly to order.

UMI

A Bell & Howell Information Company
300 North Zeeb Road, Ann Arbor MI 48106-1346 USA
313/761-4700 800/521-0600

THE HISTORY OF NEBRASKA PUBLIC SCHOOL

FINANCE LAW: 1854-1997

by

Harriet M. Gould

A DISSERTATION

Presented to the Faculty of

The Graduate College at the University of Nebraska

In Partial Fulfillment of Requirements

For the Degree of Doctor of Education

Interdepartmental Area of
Major: Administration, Curriculum and Instruction

Under the Supervision of Professor Marilyn Grady

Lincoln, Nebraska

December, 1998

UMI Number: 9917831

**Copyright 1999 by
Gould, Harriet M.**

All rights reserved.

**UMI Microform 9917831
Copyright 1999, by UMI Company. All rights reserved.**

**This microform edition is protected against unauthorized
copying under Title 17, United States Code.**

UMI
300 North Zeeb Road
Ann Arbor, MI 48103

DISSERTATION TITLE

The History of Nebraska School Finance Law: 1854-1997

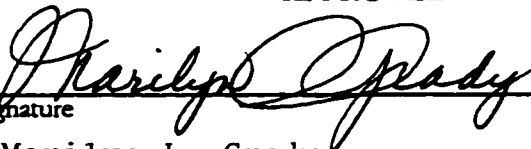
BY

Harriet M. Gould

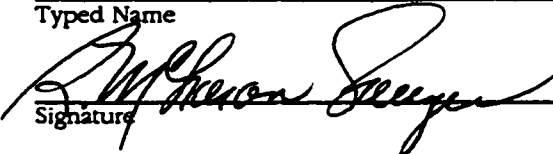
SUPERVISORY COMMITTEE:

APPROVED

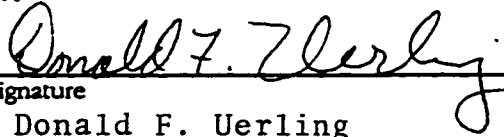
DATE


Signature
Marilyn L. Grady
Typed Name

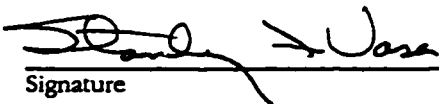
11/12/98


Signature
R. McLaren Sawyer
Typed Name

11/12/98


Signature
Donald F. Uerling
Typed Name

11/12/98


Signature
Stanley F. Vasa
Typed Name

11/12/98

Signature

Typed Name

Signature

Typed Name

THE HISTORY OF NEBRASKA PUBLIC SCHOOL

FINANCE LAW: 1854-1997

Harriet M. Gould, Ed.D.

University of Nebraska, 1998

Adviser: Marilyn Grady

Methods of financing public schools differed in each state in America. There was no mention of education in the United States Constitution. Thus, fifty unique models for funding public education existed. In Nebraska, the Constitution of 1875 and current law defined the state's intent for funding public schools.

The purpose for conducting this historical study was to develop a history of public school finance law in Nebraska from 1854 to 1997. Emerging themes and patterns were identified. The research further questioned how K-12 public education funding evolved, what major laws and policies were instituted and in what manner and by what means finance laws changed.

The Session Laws of Nebraska served as primary source material for this study. The school finance laws were identified, interpreted and coded by legislative biennium. Introductions to each decade placed the era in historical context. Decade summaries highlighted emerging themes,

patterns, major events and leaders. A comprehensive appendix included Nebraska governors, legislative leaders, educational leaders, school finance data, constitutional amendments and public school demographics. A brief chronology of Nebraska's major school finance laws and events also appeared in the appendix.

The funding of Nebraska schools has been problematic. The study concluded with the identification of nine patterns or themes. By reconstructing the past, insight and understanding about future funding alternatives was gained.

Table of Contents

Chapter

I. Introduction.....	1
Statement of the Problem.....	1
Purpose of the Study.....	5
The Research Question.....	5
Sub Questions.....	5
Delimitations of the Study.....	5
Limitations of the Study.....	6
Significance of the Study.....	7
II. Literature Review.....	9
Non-Nebraska Historical Case Studies.....	10
Nebraska Educational History, Finance, and Law...	12
Other Educational Finance Studies and Literature.	17
Conclusion.....	23
III. Methods.....	25
Historical Study.....	25
Role of the Researcher.....	28
Collection Procedures and Sources of Evidence....	29
Defining the Problem.....	30
Sources/Collection Procedures.....	31
Interpretation of Data.....	33
IV. Findings.....	34
Early Educational Funding Efforts.....	34
Pre-Territorial Schools and Funding: 1700-1853...	34
Summary.....	41
Territorial Government and School Funding Laws:	
1854-1867.....	43
Summary.....	69

Nebraska Becomes a State: 1867.....	70
Early Attempts at Statehood.....	70
Scandal, Impeachment and a New Constitution:	
1867-1879.....	74
Voting on the Constitution of 1875.....	84
Grasshopper Invasion in 1874.....	85
Governor Garber's Tenure: 1875-1879.....	86
Summary.....	89
Progress and Prosperity: 1880-1890.....	94
Introduction.....	94
16th Legislative Session: 1881.....	95
18th Legislative Session: 1883.....	97
19th Legislative Session: 1885.....	101
Nebraska Statehood: 20 Years Old.....	104
20th Legislative Session: 1887.....	104
21st Legislative Session: 1889.....	106
Summary.....	109
A New Century Approaches: 1890-1900.....	111
Introduction.....	111
22nd Legislative Session: 1891.....	114
23rd Legislative Session: 1893.....	122
24th Legislative Session: 1895.....	124
25th Legislative Session: 1897.....	129
26th Legislative Session: 1899.....	133
Summary.....	135
A New Century Begins: 1900-1919.....	140
Introduction.....	140
27th Legislative Session: 1901.....	142
28th Legislative Session: 1903.....	146
29th Legislative Session: 1905.....	149
30th Legislative Session: 1907.....	151
31st Legislative Session: 1909.....	158
32nd Legislative Session: 1911.....	160
33rd Legislative Session: 1913.....	163
34th Legislative Session: 1915.....	167
35th Legislative Session: 1917.....	170
36th Special Legislative Session: 1918.....	175
37th Legislative Session: 1919.....	175
Summary.....	178

Adapting to Change: 1920-1930.....	181
Introduction.....	181
40th Legislative Session: 1921.....	183
42nd Legislative Session: 1923.....	186
43rd Legislative Session: 1925.....	188
44th Legislative Session: 1927.....	190
Summary.....	195
Depression, Relief, Recovery, A Unicameral and War: 1930-1940.....	197
Introduction.....	197
47th Legislative Session: 1931.....	199
49th Legislative Session: 1933.....	202
A Petition Initiative Establishes A Unicameral: 1934.....	205
50th Legislative Session: 1935.....	207
52nd Legislative Session: 1937.....	210
53rd Legislative Session: 1939.....	212
Summary.....	216
From War to Baby Boomers: 1940-1950.....	218
Introduction.....	218
55th Legislative Session: 1941.....	219
56th Legislative Session: 1943.....	220
58th Legislative Session: 1945.....	227
59th Special Legislative Session: 1946.....	231
60th Legislative Session: 1947.....	232
61st Legislative Session: 1949.....	235
Reorganization of School Districts Act: 1949...	237
Rewriting of School Code: Six School Classifications Defined.....	240
Summary.....	249
Major Changes on the Horizon: 1950-1960.....	253
Introduction.....	253
62nd Legislative Session: 1951.....	255
65th Legislative Session: 1953.....	261
66th Special Legislative Session: April 1954...	267
Duis Amendment Proposal.....	268
67th Legislative Session: 1955.....	269
68th Legislative Session: 1957.....	275
69th Legislative Session: 1959.....	277
Summary.....	281

Protests...Civil Rights and Property Taxes:	
1960-1966.....	286
Introduction.....	286
72nd Legislative Session: 1961.....	289
73rd Legislative Session: 1963.....	294
75th Legislative Session: 1965.....	296
Establishment of Education Service Units: 1965.	301
The Federation of School Districts: 1965.....	302
Summary.....	305
LB 488, School Foundation and Equalization Act:	
1967-1970.....	309
Introduction.....	309
77th Legislative Session: 1967.....	313
80th Legislative Session: 1969.....	324
Summary.....	329
An Era of Fiscal Conservation: 1970-1978.....	332
Introduction.....	332
82nd Legislative Session: 1971.....	335
83rd Legislative Session: 1973.....	354
84th Legislative Session: 1975.....	362
85th Legislative Session: 1977.....	368
85th Special Legislative Session: 1978.....	374
Summary.....	378
Preparing for Change: 1979-1988.....	382
Introduction.....	382
86th Legislative Session: 1979.....	386
87th Legislative Session: 1981.....	396
88th Legislative Session: 1983.....	403
89th Legislative Session: 1985.....	413
90th Legislative Session: 1987.....	421
The Syracuse Report: 1988.....	430
Summary.....	437

School Finance Reform: 1989-1997.....	442
Introduction.....	442
91st Legislative Session: 1989.....	445
The Enrollment Options Program.....	447
A Lawsuit Filed: 1990.....	453
The Tax Equity and Education Opportunities Support Act: Legislative Bill 1059.....	454
92nd Legislative Session: 1991.....	468
93rd Legislative Session: 1993.....	478
94th Legislative Session: 1995.....	484
Legislative Bill 1114: 1996.....	485
Legislative Bill 806.....	491
Summary.....	495
V. Summary and Conclusions.....	502
Conclusion 1.....	503
Conclusion 2.....	506
Conclusion 3.....	508
Conclusion 4.....	512
Conclusion 5.....	515
Conclusion 6.....	516
Conclusion 7.....	517
Conclusion 8.....	518
Conclusion 9.....	519
Future Study.....	521
VI. Appendix.....	523
VII. References.....	561

Charts

Chart A.....	91
Chart B.....	109
Chart C.....	139
Chart D.....	180
Chart E.....	194
Chart F.....	196
Chart G.....	217
Chart H.....	252
Chart I.....	285
Chart J.....	308
Chart K.....	331
Chart L.....	381
Chart M.....	441
Chart N.....	501

Appendix

Appendix A: Nebraska School Finance Chronology.....	523
Appendix B: Nebraska Governors.....	535
Appendix C: Superintendents of Public Instruction.....	536
Appendix D: Education Committee Chairs.....	537
Appendix E: Nebraska Treasurers.....	540
Appendix F: Nebraska Auditors.....	541
Appendix G: Total State and Local Tax Levies in Nebraska.....	542
Appendix H: Nebraska Public School Statistics.....	546
Appendix I: Vote on Constitutional Amendments.....	550
Appendix J: Nebraska Commissioners of Public Lands and Buildings.....	556
Appendix K: Initiated and Referred Measures.....	557
Appendix L: Revenue Committee Chairs.....	568

Introduction

Statement of the Problem

Methods of financing public education in each state vary according to state law.¹ Provisions for education are not directly mentioned in the United States Constitution but the 10th amendment explains that "the powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people." Education therefore, becomes the financial responsibility of the state.²

Public school finance decisions are made by state legislatures. Equality in funding is the desired outcome, but politics often interfere with the solution.³ In the past 20 years, state solutions to school funding have been challenged by five midwestern states.⁴ Missouri, Montana, South Dakota, and Wyoming have had their school finance

¹C. S. BENSON, *PERSPECTIVES IN THE ECONOMICS OF EDUCATION* (Houghton Mifflin Co., 1963); L. HARP, *FINANCE CASE PITTS FARMING BROTHERS AGAINST NEBRASKA*, *Educ. Wk.*, April 7, 1993: 1(28), 1, 25; K. F. JORDAN & T. S. LYONS, *FINANCING PUBLIC EDUCATION IN AN ERA OF CHANGE* (Phi Delta Kappa, 1992); A. ODDEN, *PUBLIC SCHOOL FINANCE: PROGNOSIS FOR THE 1980S* (Working papers in Educ. Fin., Paper No. 36. Denver, CO: Educ. Commission of the States, 1980).

²W. E. GAUERKE & J. R. CHILDRESS (EDS.), *THEORY AND PRACTICE OF SCHOOL FINANCE* (Rand McNally & Co., 1967); K. F. JORDAN & T. S. LYONS, *FINANCING PUBLIC EDUCATION IN AN ERA OF CHANGE* (Phi Delta Kappa, 1992).

³S. Fuhrman, *State-Level Politics and School Financing*. In *THE CHANGING POLITICS OF SCHOOL FINANCE* (Nelda H. Cambron-McCabe & A. Odden, Eds., Ballinger Publishing Co., 1982); K. F. JORDAN, & T. S. LYONS, *FINANCING PUBLIC EDUCATION IN AN ERA OF CHANGE* (Phi Delta Kappa, 1992).

⁴M. Curriden, *Unequal Education at Issue*, *A.B.A. J.*, May 1994: 36; A. ODDEN, *THE CHANGING CONTOURS OF SCHOOL FINANCE (POLICY BRIEF NUMBER 15)* (Far West Lab. for Educ. Res. and Dev., 1991).

systems challenged in court.⁵ An attempt to challenge Nebraska's funding system was initiated in a 1990 lawsuit.⁶ Unlike cases in Texas, Kentucky, and Michigan, where funding formulas were deemed unconstitutional, Nebraska's case died in a 4-3 Supreme Court decision in September 1993 leaving the current funding system intact.⁷

Thirty-two states, however, have been embroiled in lawsuits that challenge K-12 public education funding systems.⁸ In many of these lawsuits, the plaintiffs question the fairness or equity of the school funding system suggesting that great disparities exist within the states.⁹ These disparities are often the result of funding formulas that rely heavily on property taxes.¹⁰ For example, in *Savage Inequalities*, Kozol¹¹ addressed the horrors of the school funding system in predominately urban centers

⁵ J. AUGENBLICK, S. GOLD, & K. MCGUIRE, EDUCATION FINANCE IN THE 1990S, Education Commission of the States, Nov. 1990; M. Curriden, *Unequal education at issue*, A.B.A. J., May 1994: 36.

⁶ FUNDING NEBRASKA'S SCHOOLS: TOWARD A MORE RATIONALE AND EQUITABLE FINANCE SYSTEM FOR THE 1990S, Final Report of The Nebraska School Financing Review Commission to the Nebraska State Legislature, January 1, 1990:12.

⁷ Editorial, *Lincoln Journal-Star*, School Finance: Court Leaves the System Intact...for Now, September 19, 1993:4B.

⁸ M. Curriden, *Unequal education at issue*, A.B.A. J., May 1994: 36.

⁹ M. Curriden, *Unequal education at issue*, A.B.A. J., May 1994: 36; K. F. JORDAN & T. S. LYONS, FINANCING PUBLIC EDUCATION IN AN ERA OF CHANGE (Phi Delta Kappa, 1992); W. E. Thro, *The third wave: The impact of the Montana, Kentucky, and Texas decisions on the future of public school finance reform litigation*, J.L. & EDUC., 1990: 19(2), 219-250.

¹⁰ A. ODDEN, PUBLIC SCHOOL FINANCE: PROGNOSIS FOR THE 1980S (Working papers in Educ. Fin., Paper No. 36. Denver, CO: Educ. Commission of the States, 1980).

¹¹ J. KOZOL, SAVAGE INEQUALITIES: CHILDREN IN AMERICA'S SCHOOLS (Crown, 1991).

suggesting that the funding formulas reverse themselves west of the Mississippi River allowing urban school centers to thrive while rural schools suffer. Equity and disparity issues have triggered school districts and citizens across the country to file lawsuits. The suits test the constitutionality of a state's school finance laws.¹²

What has been the history of school finance legislation in Nebraska? The financing of education in Nebraska had simple beginnings.¹³ The Land Ordinance Act of 1785 divided the land into townships and sections. In Nebraska, two sections were set aside for education. This early beginning demonstrated a link between property and education. Nebraska demographics have changed since the Land Ordinance Act of 1785 and the declaration of statehood in 1867. Has the funding of public education changed to meet these new needs?

To determine the changes in Nebraska's school finance system since 1854, public school history, school finance history, and related literature were reviewed. Beecham,¹⁴

¹² J. AUGENBLICK, S. GOLD, & K. MCGUIRE, EDUCATION FINANCE IN THE 1990S (Educ. Com. of the States, November 1990); M. Curriden, *Unequal education at issue*, A.B.A. J., May 1994: 36; K. F. JORDAN & T. S. LYONS, FINANCING PUBLIC EDUCATION IN AN ERA OF CHANGE (Phi Delta Kappa, 1992).

¹³ R. M. Beecham, Planning for equalization of school finances in Nebraska (1975) (unpublished master's thesis, University of Nebraska (Lincoln)); W. K. Beggs, Frontier education in Nebraska (1939) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)); H. W. CALDWELL, EDUCATION IN NEBRASKA (U.S. Gov't. Printing Office, 1902); Hudson, C. C. *An overview of school finance in Nebraska*, J. EDUC. FIN, 1978: 3(4), 476-486; G. JENSEN, DEVELOPMENT OF NEBRASKA EDUCATION, 1854-1967 (NE Dept. of Educ., 1968); R. M. MANLEY, IMAGES OF NEBRASKA EDUCATION (Selection Res. Inc., 1972).

¹⁴ R. M. Beecham, Planning for equalization of school finances in Nebraska (1975) (unpublished master's thesis, University of Nebraska (Lincoln)).

Beggs,¹⁵ Binfield,¹⁶ Caldwell,¹⁷ Ettleman,¹⁸ Gomon,¹⁹ Hudson,²⁰ Jensen,²¹ Manley,²² McIntyre,²³ Mercer,²⁴ Metzger,²⁵ Worley,²⁶ and others researched Nebraska schools, school equalization, state and local funding, inequality of funding, and the burden of support. This study identified the changes to Nebraska's Constitution and session laws. It will be a useful resource for studying the educational history of Nebraska. Educators, administrators, tax consultants, state legislators, and lawyers will gain an understanding of

¹⁵W. K. Beggs, *Frontier education in Nebraska* (1939) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

¹⁶ W. R. Binfield, *The inequality of educational opportunity and burden of support in the rural school districts in Box Butte County* (1937) (unpublished master's thesis, University of Nebraska (Lincoln)).

¹⁷ H. W. CALDWELL, *EDUCATION IN NEBRASKA* (U.S. Gov't. Printing Office, 1902).

¹⁸ C. F. Ettleman, *Educational inequalities in the state of Nebraska* (1941) (unpublished master's thesis, University of Nebraska (Lincoln)).

¹⁹ N. S. Gomon, *Financial implications of the type of school district reorganization in Nebraska* (1954) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

²⁰ C. C. Hudson, *An overview of school finance in Nebraska*. J. EDUC. FIN., 1978: 3(4), 476-486; C.C. HUDSON, *NEBRASKA PUBLIC SCHOOL FINANCE STUDY: A STUDY OF EQUAL EDUCATION OPPORTUNITY AND SCHOOL TAX EQUITY* (Lincoln, NE, 1978).

²¹ G. JENSEN, *DEVELOPMENT OF NEBRASKA EDUCATION, 1854-1967* (NE Dept. of Educ., 1968).

²² R. M. MANLEY, *IMAGES OF NEBRASKA EDUCATION* (Selection Res. Inc., 1972).

²³ K. E. McIntyre, *Local school finance in Nebraska* (1948) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

²⁴ J. W. Mercer, *The cost of rural education in Sheridan County, Nebraska, and a proposed plan for equalization* (1934) (unpublished master's thesis, University of Nebraska (Lincoln)).

²⁵ W. E. Metzger, *A history of state and local support of Nebraska public schools* (1965) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

²⁶ J. B. Worley, *The sources and distribution of public school funds in the state of Nebraska* (1932) (unpublished master's thesis, University of Nebraska (Lincoln)).

the specific Nebraska educational finance laws and the reoccurring themes woven throughout the laws, and how the laws evolved and changed. Implications of this historical study will provide insight into public school finance issues in Nebraska.

Purpose of the Study

The purpose for conducting this historical study was to develop a history of public school finance law in Nebraska from 1854 to 1997 that included the identification of emerging themes or patterns.

The Research Question

What is the history of public school finance law in Nebraska from 1854-1997? What themes or patterns emerged in the evolution of Nebraska's school finance history?

Sub Questions

1. How has K-12 public education funding evolved?
2. What major laws and policies were instituted in funding K-12 public education in Nebraska?
3. In what manner and by what means did the finance laws change?

These questions guided the research.

Delimitations of the Study

1. The study focused on Nebraska school finance law. The politics, deals, and battles are highlighted only as they relate to a significant era.

2. In this historical study, quantitative data were limited unless directly related to the study. Charts,

graphs, comparisons of funding formulas and statistical data analysis are restricted to a few examples.

3. A complete discussion of all types of property taxes and classifications was not relevant to this study; only necessary tax information was disclosed.

4. Federal revenue issues were not included in this study. Although sources of funding K-12 education do involve federal revenue, those dollars and related finance legislation were included only as needed.

Limitations of the Study

1. The historian must have a thorough background in the historical era being studied.²⁷ If it is suspected that the researcher's knowledge base is not sufficient, returning to the known authorities' works will help to develop a rationale for the significance of the facts as they are uncovered.²⁸

2. The histories of the "recent past" are often criticized because (a) the best sources are seldom available, (b) impartiality is difficult to obtain, and (c) a true perspective on what is important can be developed only over time.²⁹

²⁷ G. K. CLARK, GUIDE FOR RESEARCH STUDENTS WORKING ON HISTORICAL SUBJECTS (University Press, 1968).

²⁸ Id.

²⁹ L. Gottschalk, *The historian and the historical document*, in THE USE OF PERSONAL DOCUMENTS IN HISTORY, ANTHROPOLOGY, AND SOCIOLOGY (L. Gottschalk, C. Kluckhorn, & R. Angell, Eds., Bulletin 53 of the Soc. Sci. Res. Council, 1945: 3-75).

3. The question of perspective and bias exist in historical research. Both external criticism, determining the authenticity of evidence and internal criticism, determining the credibility of evidence, are significant procedures for the historical researchers to employ.³⁰ If the researcher fails to use these techniques the validity of the research should be questioned.

4. In this historical study, the findings could be subject to different interpretations.

Significance of the Study

Presently a complete historical chronology of public school finance in Nebraska does not exist. Campbell,³¹ Jensen,³² and others documented part of this history. This study added to the scholarly research literature for Nebraska education. Additionally, little was written about Nebraska school finance history. Larry Vontz, former Deputy Commissioner of Education, possessed an abundance of knowledge about the state's school finance system history.³³ His untimely death in 1993 left a void in this area for the State Department of Education. Historical studies often bring needed recognition and tribute to state accomplishments in the arena of school finance. Hudson

³⁰ R. J. SCHAFER, ED. A GUIDE TO HISTORICAL METHOD (The Dorsey Press, 1969).

³¹ C. E. Campbell, The Relationship of Programs of School Finance To The Reorganization of Local School Administrative Units (1902) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

³² G. JENSEN, DEVELOPMENT OF NEBRASKA EDUCATION, 1854-1967 (NE Dept. of Educ., 1968).

³³R. M. Machacek, personal communication, October 26, 1990.

is perhaps the most recognized current author in Nebraska school finance. Since retiring from the University of Nebraska faculty, little has been written on current finance legislation.

The meaning and significance of the past will help preserve the heritage of public school education in the United States. Practical application from this research might assist legislators, politicians, economists and educational policy makers to better understand the past so that they can address the public school finance issues in Nebraska.

Literature Review

The literature about educational finance in Nebraska for K-12 public schools is limited. Although no single document exists on public school finance law in Nebraska, a variety of data was reviewed to determine the breadth of Nebraska's school finance history. Both primary and secondary sources were investigated with emphasis placed on primary source material. To investigate this topic thoroughly, a strong knowledge base was developed in a variety of areas:

- United States history from the 1800s to the present.
- History of K-12 public school education and finance in the U.S.
- National leaders in school finance.
- National events of significance that impact K-12 school finance.
- Nebraska history.
- K-12 Nebraska educational history.
- Nebraska economic and political history.
- Nebraska educational finance laws.
- Nebraska leaders in school finance.
- Significant events that impacted K-12 school finance in Nebraska.
- Historical, legal, political, economic, and educational theory.

This literature review identified both primary and secondary sources. This literature review is divided into three categories: 1) non-Nebraska historical case studies that target educational history and finance; 2) Nebraska educational history, finance, and law; and 3) other educational finance studies and literature that were pertinent to this study.

Non-Nebraska Historical Case Studies

Historical studies targeting law and finance in K-12 public education are limited; five studies were identified. Howren³⁴ studied the history of school finance in Missouri. He presented a brief chronology from early territorial days to the present. Emphasis was placed on the significant historical events, the influential people and the professional associations that were involved in shaping school finance in Missouri. Howren attempted to explain the historical events or changes in theory that resulted in modifying the school funding formulas.

Jean's³⁵ study, *Montana School Finance: 1864-1988*, investigated the territorial period, and discussed how the early legislature moved from a system that was funded largely through private enterprise to a publically financed system. Problems encountered by the territorial legislature

³⁴ G. Howren, The history of school finance in Missouri. (1993) (unpublished Ed.D. dissertation, University of Missouri (Columbia)).

³⁵ E. Jean, *Montana school finance: 1864-1988* (1988) (unpublished Ed.D. dissertation, University of Montana (Helena)).

for funding school systems and alternative methods of funding public education were presented. Both the Montana and Missouri studies served as excellent conceptual models for researching Nebraska's school finance system.

Similarly, Roberts³⁶ in *School District Creation, Abolishment and Reorganization in North Carolina: A Legal History*, portrayed the historical events and legal decisions that occurred in the state of North Carolina. The purpose of Roberts' paper was twofold. The first purpose was to compare the legal and historical organization of public schools. The second purpose provided "information that would enhance efforts to produce significant and equal educational opportunities for all students of the state."³⁷

Sepinwall³⁸ discussed the historical importance of an amendment to the New Jersey constitution that was passed in 1875. The terminology, "thorough and efficient" was an important part of this amendment. This study examined the social forces that led to the passage of this amendment. The social attitudes of the time were highlighted as well as a concern for supporting common schools. The New Jersey state leaders wanted to develop a state "system" in an effort to eliminate illiteracy. A state system would allow

³⁶ J. W. Roberts, *School district creation, abolishment and reorganization in North Carolina: A legal history*, D.A. I., 1988: 49, 3229-A.

³⁷ Id.

³⁸ H. L. Sepinwall, *The history of the 1875 "thorough and efficient" amendment to the New Jersey Constitution in the context of nineteenth century social thought on education: The Civil War to the Centennial*, D.A. I., 1986: 47, 2920-A.

integration of immigrant children into American society. Along with this effort, the funding of education was increased at the state level and tuition-rate bills were eliminated. The New Jersey Constitutional Commission suggested that the state provide a "rudimentary" education, but the legislature rejected this limitation. The Commission substituted wording that required the state to assume responsibility for a "thorough and efficient" system for "all" children.

Gremillion³⁹ published *Louisiana School Finance*, that described the chronology of school finance in Louisiana. His book highlighted federal issues, state constitutional issues, and local school revenue issues. He also discussed the finance theories of Cubberly, Updegraff, Strayer, Haig, Mort, and Morrison. During the critical years in Louisiana's finance system, 1931 to 1935, a significant drop in revenue receipts due to economic conditions encouraged the formation of another funding system. The establishment of a minimum foundation program was the end result.

Nebraska Educational History, Finance, and Law

Caldwell's⁴⁰ *Education in Nebraska* described public education from 1858 through 1902. Beggs'⁴¹ dissertation,

³⁹ J. B. GREMILLION, *LOUISIANA SCHOOL FINANCE* (Louisiana State Dept. of Education, 1976).

⁴⁰ H. W. CALDWELL, *EDUCATION IN NEBRASKA* (U.S. Gov't. Printing Office, 1902).

⁴¹ W. K. BEGGS, *Frontier education in Nebraska* (1939) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

Frontier Education in Nebraska, and Frey's⁴² thesis on *School Journals of Nebraska, 1872-1949* elaborated further on the educational system during this era. Dudley's⁴³ article, *Nebraska Public School Education, 1840-1910*, related additional historical evidence. Jensen⁴⁴ wrote *Development of Nebraska Education, 1854-1967*, for Dr. Floyd Miller, former Nebraska Commissioner of Education. This was a valuable reference for developing the chronology of Nebraska's school finance history.

These secondary documents along with UNL professor Cale Hudson's⁴⁵ seminal work, *Nebraska Public School Finance: A Study of Equal Education Opportunity and School Tax Equity*, provided additional insight specifically about Nebraska. Beecham's⁴⁶ thesis, "Planning for Equalization of School Finances in Nebraska," captures historical information as does the League of Women Voters of Nebraska's text,⁴⁷ "Financing of Public Schools in Nebraska." A recent report from the Nebraska School Financing Review

⁴² K. L. Frey, *School Journals of Nebraska, 1872-1949* (1980) (unpublished master's thesis, University of Nebraska (Lincoln)).

⁴³ R. E. DUDLEY, *NEBRASKA PUBLIC SCHOOL EDUCATION 1890-1910* (*Nebraska History*, 1973: 54, 76).

⁴⁴ G. JENSEN, *DEVELOPMENT OF NEBRASKA EDUCATION, 1854-1967* (NE Dept. of Educ., 1968).

⁴⁵ C. D. HUDSON, *NEBRASKA PUBLIC SCHOOL FINANCE STUDY: A STUDY OF EQUAL EDUCATION OPPORTUNITY AND SCHOOL TAX EQUITY* (Lincoln, NE, 1978).

⁴⁶ R. M. Beecham, *Planning for equalization of school finances in Nebraska* (1975) (unpublished master's thesis, University of Nebraska (Lincoln)).

⁴⁷ LEAGUE OF WOMEN VOTERS. *FINANCING OF PUBLIC SCHOOLS IN NEBRASKA* (Lincoln, NE, 1980).

Commission⁴⁸ to the legislature, "Funding Nebraska's Schools: Toward a More Rational and Equitable School Finance System for the 1990s," contains an appendix that outlines state aid legislation.

Documents at the Nebraska State Historical Society Library were identified. These required intensive review and study. Early territorial law established legislation providing for free public schools. An act passed in March, 1855, created a leadership position known as the territorial superintendent. W. E. Harvey was one of the early educational superintendents, however, his correspondence titles him as Commissioner of Common Schools in the Nebraska Territory. He served in this capacity from 1859 to 1861. His correspondence during the 1860s was examined along with the records from the Auditor, School Commissioner and Librarian.⁴⁹ Annual commissioner reports are on file from 1856-1973 and were reviewed to identify significant finance information. Annual state financial and statistical reports on file from 1868-1968 were reviewed.

In January of 1861, Harvey submitted a report to the legislative assembly of the Nebraska Territory. He expressed gratification in being able to present a report noting favorable conditions for the free education

⁴⁸ NEBRASKA SCHOOL FINANCING REVIEW COMMISSION. FUNDING NEBRASKA'S SCHOOLS: TOWARD A MORE RATIONAL AND EQUITABLE SCHOOL FINANCE SYSTEM FOR THE 1990S (NE DOCS# L3800 B012.0012-1990) (Lincoln, NE, 1990).

⁴⁹ Harvey's title in March of 1862.

system. This report was published together with the School Laws.

A federal act signed by Abraham Lincoln, the Land Grant Act of 1862, clearly impacted education in Nebraska. The beginning of a comprehensive policy of federal assistance to education was starting. In 1885, Furnas prepared an important document about Nebraska addressing resources, advantages, and future promises. This contained The School Land Laws which were published by order of the Board of Educational Lands and Funds in Lincoln. Joseph Scott was the appointed Commissioner of Public Lands and Buildings at this time. Decker's⁵⁰ dissertation, *The Development of the Nebraska Common School Lands and Funds*, and a document published by the Legislative Council, *Trends in Public School and State Expenditures 1925-26 to 1936-37*, were examined.

Two bibliographies on Nebraska Territory documents were reviewed to gain information. White's⁵¹ *Published Sources on Territorial Nebraska, An Essay and Bibliography* and *Know Nebraska First*⁵² which is a compilation of Nebraska History Publications from 1885-1928 added historical perspective data. Two other resources were investigated. Vexler and

⁵⁰ F. B. Decker, *The development of the Nebraska common school lands and funds* (1956) (unpublished Ph.D. dissertation, University of Nebraska (Lincoln)).

⁵¹ J. B. WHITE, *PUBLISHED SOURCES ON TERRITORIAL NEBRASKA, AN ESSAY AND BIBLIOGRAPHY* (Lincoln, NE: Nebraska State Historical Society, 1956).

⁵² NEBRASKA STATE HISTORICAL SOCIETY, *KNOW NEBRASKA FIRST* (Lincoln, NE: Nebraska State Historical Society, 1930).

Swindler's⁵³ *Chronology and Documentary Handbook of the State of Nebraska*, was a valuable book as was Adrian's⁵⁴ *Theses and Dissertations Dealing with Nebraska and Nebraskans. Nebraska History, An Annotated Bibliography* compiled by Tate⁵⁵ assisted by the identification of written material about Nebraska.

Jess⁵⁶ authored, *School Finance in Rural Education*, in which state equalization for school funding was highlighted and suggestions were made that rural and small school districts often do not have adequate funding because of weighted formulas that calculate funds on district wealth, tax effort, and student need. Hudson's⁵⁷ article, *An Overview of School Finance in Nebraska*, suggested that if tax equity existed in Nebraska schools, it was by accident. In an earlier publication Hudson⁵⁸ discussed the School Foundation and Equalization Act of 1967 in Nebraska; a major thrust of this act was the transfer of a portion of the tax burden from property tax to sales and income tax.

⁵³ R. I. VEXLER & W. F. SWINDLER, EDs., *CHRONOLOGY AND DOCUMENTARY HANDBOOK OF THE STATE OF NEBRASKA* (Dobbs Ferry, NY: Oceanea Publications, 1978).

⁵⁴ F. W. ADRIAN, *THESES AND DISSERTATIONS DEALING WITH NEBRASKA AND NEBRASKANS* (1975) (University of Nebraska (Lincoln)).

⁵⁵ M. TATE, *NEBRASKA HISTORY, AN ANNOTATED BIBLIOGRAPHY* (Westport, CT: Greenwood Press, 1995).

⁵⁶ J. D. Jess, *School finance in rural education*, *Rural Educator*, Winter 1980, 16-24.

⁵⁷ C. C. Hudson, *An overview of school finance in Nebraska*, *J. EDUC. FIN.*, 1978: 3(4), 476-486.

⁵⁸ C. C. Hudson, *Understanding public school finance in Nebraska, 1971-1972* (1971) (University of Nebraska (Lincoln)).

Other Educational Finance Studies and Literature

Values often affect policy decisions in states. Equity or "equitability" are issues that deserve study too. Although most of the studies reviewed treated current issues, historical perspectives were often included. Kozol's⁵⁹ *Savage Inequalities* focused national attention to the issues of school finance. His position is clearly stated: if money is not a factor, why do major inequalities exist between urban schools and suburban schools? He suggested that the inequalities differ as one travels west of the Mississippi River. In this section of the U.S., the rural schools cannot compete with the resources and funding of the urban and suburban school systems.

Raney and Leftwich's⁶⁰ monograph contained a national historical overview on issues of public school finance, whereas Jordon and McKeown⁶¹ placed emphasis on public school finance history since World War II. Ward⁶² described the fundamental values underlying American public school finance and correlated how the founding fathers of educational finance - Cubberly, Strayer, and Mort -

⁵⁹ J. KOZOL, *Savage Inequalities: Children in America's Schools* (Crown, 1991).

⁶⁰ M. K. RANEY, & C. W. LEFTWICH, *An Issue of Equity: The Financing of Public Schools in the United States with an Emphasis on Texas* (Research Monograph, East Texas School Study Council: Commerce, 1990).

⁶¹ K. F. JORDON & M. MCKEOWN, *Financing the public schools in the Post World War II Period: Transmitters, influencers, researchers, and disseminators*, J. EDUC. FIN., 1987: 12(4), 478-494.

⁶² J. G. WARD, *An inquiry into the normative foundation of American public school finance*, J. EDUC. FIN. 1987: 12(4), 463-477.

reflected these values. Ward also suggested that public school finance in a democracy involved more than economics; politics became an important part of the decision making process. Wilkerson's⁶³ thoughts were similar to Ward's in noting that political forces and economic factors influenced school finance policies.

Melvin's⁶⁴ *The Law of Public School Finance*, presented a historical overview of public school finance and identified many of the problems that related specifically to equity in funding. Other helpful resources for this study included: Jordan and Jordan's⁶⁵ *Constitutional Reform of School Finance*, and Jordon and McKeown's⁶⁶ *Financing the Public Schools in the Post World War II Period: Transmitters, Influencers, Researchers, and Disseminators*. The central works of Johns, Morphet, and other leaders in finance will be discussed as well as conflicts in school finance. Augenblick, Gold, and McGuire's⁶⁷ *Education Finance in the 1990s*, and Jordan and Lyons'⁶⁸ *Financing Public Education in an Era of Change*

⁶³W. R. Wilkerson, *The public school finance environment*. CONT. EDUC., 1994: 55(3), 138-143.

⁶⁴ L. D. Melvin, *The law of public school finance*. CONT. EDUC., 1984: 55(3), 149-155.

⁶⁵ A. K. JORDAN, & K. F. JORDAN, *CONSTITUTIONAL REFORM OF SCHOOL FINANCE* (Cambridge, MA: Lexington Books, 1973).

⁶⁶ K. F. Jordon & M. McKeown, *Financing the public schools in the Post World War II Period: Transmitters, influencers, researchers, and disseminators*. J. EDUC. RES., 1987: 12(4), 478-494.

⁶⁷ J. AUGENBLICK, S. GOLD, & K. MCGUIRE, *EDUCATION FINANCE IN THE 1990S* (Educ. Com. of the States, November, 1990).

⁶⁸ K. F. JORDAN & T. S. LYONS, *FINANCING PUBLIC EDUCATION IN AN ERA OF CHANGE* (Phi Delta Kappa, 1992).

will further define current and future thoughts on public school finance. Ross⁶⁹ compiled an analysis and bibliography on taxation in public education. He cited over 100 publications including texts, reports, and taxation guidelines. Although the major emphasis in most of these books dealt with current educational finance issues, historical insight was gleaned.

In a New Jersey study, Jimerson⁷⁰ researched the spending gap between low, medium, and high spending districts. Although this study was completed during 1980-1984, the methodology and identified socio-economic factors deserved further study.

In Pennsylvania, another case study was completed. Lynch⁷¹ studied the finance policy formation process. He used Elazar's political culture model and Lindblom's play of power model for analysis. These political models were studied relative to policy formulation in Nebraska.

Jarvis⁷² completed a study in Washington State on school finance and reform. This study suggested that reform was successful in increasing state revenues and decreasing the share of local contributions.

⁶⁹ L. L. ROSS, *TAXATION IN PUBLIC EDUCATION ANALYSIS AND BIBLIOGRAPHY SERIES* (Nat'l. Center for Educ. Res. and Dev., 1971).

⁷⁰ R. O. Jimerson, *The equitability of public school finance in New Jersey*. D.A. I., 1987: 48, 2207-A.

⁷¹ K. K. Lynch, *School finance policy formulation in Pennsylvania: A case study*. D.A. I., 1986: 47, 1187-A.

⁷² A. O. Jarvis, *Washington school finance: reform and results*. D.A. I., 1987: 47, 1096-A.

Kim⁷³ completed an analysis of the New York and Connecticut education aid program and found that equity levels under the pure formula for both New York and Connecticut were equal. The equity level per pupil was better under the current New York formula however, school district equity reflected the opposite trend.

The literature reviewed for this section was similar since the investigators utilized many of the same methodologies in their studies. The historical studies established chronologies that detailed the specific territorial or state laws as they developed. Financial implications were also stressed. Many of the financial studies focused on equity. They provided valuable information for understanding the concepts of equity within the school districts of the state.

Vance⁷⁴ compiled a bibliography on public school finance. This volume assisted in identification of school finance texts and resources.

A variety of sources were reviewed relating to historical research. Elton⁷⁵, Wilson⁷⁶, Mahoney⁷⁷,

⁷³ D. H. Kim, *A dynamic analysis of education finance system: An application of system dynamics model to New York and Connecticut education aid program*. D.A. I., 1985: 46, 3249-A.

⁷⁴ M. J. VANCE, *PUBLIC SCHOOL FINANCE: A BIBLIOGRAPHY* (Vance Bibliographies, 1987).

⁷⁵ G. R. ELTON, *RETURN TO ESSENTIALS: SOME REFLECTIONS IN THE PRESENT STATE OF HISTORICAL STUDY* (Cambridge University Press, 1991).

⁷⁶ J. R. WILSON, *A NEW RESEARCH GUIDE IN HISTORY* (Palisades Publishers, 1986).

⁷⁷ J. MAHONEY, *LOCAL HISTORY: A GUIDE FOR RESEARCH AND WRITING* (Nat'l. Educ. Assoc., 1981).

Felt⁷⁸, McCoy⁷⁹, and Leff⁸⁰ discussed the methods, techniques, and strategies for historical research. McMillan and Schumacher⁸¹ discussed historical research in their text and referenced Gottschalk's models of analysis for historical, legal, and policy making research.

To gain a greater understanding of Nebraska history, additional readings included: Olson, Sheldon, Creigh on Nebraska and Nebraskans. Other noted historians, according to Wilson, have written about the era: Billington, a specialist in frontier history wrote *Westward Expansion*; Parkman, a scholar and poet wrote, *The Oregon Trail*; Turner wrote *The Significance of the American Frontier*; and his protege Webb wrote, *The Great Plains and The Great Frontier*. Wilson also suggested reading Cochran's, *The Age of Enterprise*, written from the view of an economic historian.

Germond,⁸² Dao,⁸³ Walters,⁸⁴ and Stark⁸⁵ evaluated the

⁷⁸ T. E. FELT, RESEARCHING, WRITING AND PUBLISHING LOCAL HISTORY (Am. Assoc. for State and Local History, 1976).

⁷⁹ F. N. MCCOY, RESEARCHING AND WRITING IN HISTORY: A PRACTICAL HANDBOOK FOR STUDENTS (University of California Press, 1974).

⁸⁰ G. LEFF, HISTORY AND SOCIAL THEORY (University of Alabama Press, 1969).

⁸¹ J. H. MCMILLAN & S. SCHUMACHER, RESEARCH EDUCATION, A CONCEPTUAL INTRODUCTION (Scott, Foresman and Company, 1989).

⁸² J. Germond & J. Witcover, *Schools and politics a volatile mix*, NAT'L J., 1993: 25(46), 2740(1).

⁸³ J. DAO, POLITICS COMPLICATES FORMULAS FOR AID TO SCHOOLS (New York Times, 1993: 142, 81).

⁸⁴ J. WALTERS, SCHOOL FUNDING: SHOULD AFFLUENT DISTRICTS BE FORCED TO AID POOR NEIGHBORS? *Quarterly Research*, 1993: 3(32), 747.

⁸⁵ K. J. Stark, *Rethinking statewide taxation of nonresidential property of public schools*, YALE L.J., 1992: 102(3), 805-834.

influence of politics on school funding. Politics added to the complexity of school funding issues. Challenging questions are often asked of legislators who pass school finance laws. According to Germond, politics and schools were a volatile mix. Burkhead⁸⁶ summarized economic and political factors influencing public school finance prior to the 1960s. During a similar era, Jarvis, Gentry, and Stephens⁸⁷ examined public school business administration and finance identifying effective policies and practices.

Kirst⁸⁸ highlighted the changing balance between state and local power to control education. Gurwitz⁸⁹ discussed economic theory that was relevant to the analysis of school finance. Basic concepts and applications of theory were explained. Kirst's purpose was to facilitate communication between economists and other professionals involved in school finance and policy.

Palaich⁹⁰ explored the decision-making processes of state legislators with regard to public school finance in Michigan in 1973 and in the states of Washington and

⁸⁶ J. BURKHEAD, PUBLIC SCHOOL FINANCE: ECONOMICS AND POLITICS (Syracuse University Press, 1964).

⁸⁷ O. T. JARVIS, H. S. GENTRY & L. D. STEPHENS, PUBLIC SCHOOL BUSINESS ADMINISTRATION AND FINANCE; EFFECTIVE POLICIES AND PRACTICES (Parker Publication Co., 1967.)

⁸⁸ M. W. KIRST, THE CHANGING BALANCE IN STATE AND LOCAL POWER TO CONTROL EDUCATION (Phi Delta Kappan, 1984).

⁸⁹ A. S. GURWITZ, THE ECONOMICS OF PUBLIC SCHOOL FINANCE (Cambridge, MA: Ballinger Pub. Co., 1981).

⁹⁰ R. PALAICH, & OTHERS, STATE LEGISLATIVE VOTING AND LEADERSHIP: THE POLITICAL ECONOMY OF SCHOOL FINANCE (Educ. Com. of the States, 1983).

Missouri in 1977. He specifically examined the characteristics and influence of key legislators who were instrumental in passing legislation.

Odden's⁹¹ perspective was reflective yet visionary. By studying past educational issues, Odden stated that school finance reform would be the major issue in the 1980s. Four issues of reform had been previously targeted: differences in expenditure per pupil across districts within a state, links between expenditure disparities and district property wealth, services for special needs students, and unique conditions of some types of districts. New issues would develop including the relationship between school finance and state and local finance as well as finance reforms' linkage to tax structure questions. Additional work by Odden was investigated.

Harrison⁹² discussed equality in public school finance. His emphasis on validated policies for public school finance reform served as a model for states interested in changing to a more equitable structure.

Conclusion

This historical study required the investigation of primary source data. Formulation of a chronology of educational law and finance in Nebraska from the early days

⁹¹ A. ODDEN, PUBLIC SCHOOL FINANCE: PROGNOSIS FOR THE 1980S (Working papers in Educ. Fin., Paper No. 36. Denver, CO: Educ. Com. of the States, 1980).

⁹² R. S. HARRISON, EQUALITY IN PUBLIC SCHOOL FINANCE: VALIDATED POLICIES FOR PUBLIC SCHOOL FINANCE REFORM (Lexington Books, 1976).

of the territory through 1997 was the intent of this search. The finance laws, the key leaders, the politics, and the compromises made this history significant and important. It is from a keen understanding of the past that we gain insight and understanding about the future.

Methods

Historical Study

Whether history is viewed cyclically, chronologically or thematically, it attempts to establish order and meaning to seemingly random events. Schafer⁹³ defined history as a desire to share in the pageantry and achievement of the past while Beard⁹⁴ suggested that history attempts to make sense out of the past, always questioning the nature of reality. Carr,⁹⁵ a noted British historian, described history as "... a continuous process of interaction between the historian and his facts, an unending dialogue between the present and the past." McMillan and Schumacher,⁹⁶ educational researchers, divided analytical research into three components: historical, legal, and policy. They referred to analytic research as a systematic process of collecting and criticizing documents that explain the past.

Historical study is not new. Generation after generation has been fascinated with studying the past. McCoy⁹⁷ stated that it is an old discipline with many

⁹³ R. J. SCHAFFER, ED. A GUIDE TO HISTORICAL METHOD (The Dorsey Press, 1969).

⁹⁴ C. A. Beard, *Grounds for a reconsideration of historiography*, In THEORY AND PRACTICE IN HISTORICAL STUDY: A REPORT OF THE COMMITTEE ON HISTORIOGRAPHY (Bulletin 54, Soc. Sci. Res. Council, 1946, 3-14).

⁹⁵ E. H. CARR, WHAT IS HISTORY (Random House, 1967).

⁹⁶ J. H. MCMILLAN & S. SCHUMACHER, RESEARCH EDUCATION: A CONCEPTUAL INTRODUCTION (Scott, Foresman and Co., 1989).

⁹⁷ F. N. MCCOY, RESEARCHING AND WRITING IN HISTORY: A PRACTICAL HANDBOOK FOR STUDENTS (Univ. of California Press, 1974).

prolific writers; furthermore, he suggested that history "... draws upon the sum of man's knowledge in his search for the truth." Heater⁹⁸ viewed history as a mode of thought. There are many definitions of history and the purposes for history provide meaning and understanding to the past in order that the present may be more clearly understood. Another purpose suggests that we learn from our mistakes; by studying the past we are less likely to repeat error.⁹⁹

Borg, Gall, and Gall¹⁰⁰ suggested that historical research was similar to qualitative research; it emphasized the study of phenomena in their natural context. The qualitative case study method and historical research design have similarities. Often a single event or issue is studied over time. The historical researcher, like the qualitative researcher, uses inductive thinking and has a strong interest in meaning. Data results are reported in a descriptive framework, not one of quantitative measures. The historian looks for abstractions, concepts, themes, and perhaps even theories from the data as does the qualitative researcher.¹⁰¹

⁹⁸ D. Heater, *History and the social sciences*, In *NEW MOVEMENTS IN THE STUDY AND TEACHING OF HISTORY* (M. Ballard, Ed., Indiana Univ. Press, 1970).

⁹⁹ J. H. MCMILLAN & S. SCHUMACHER, *RESEARCH EDUCATION: A CONCEPTUAL INTRODUCTION* (Scott, Foresman and Co., 1989).

¹⁰⁰ W. R. BORG, J. P. GALL & M. E. GALL, *APPLYING EDUCATIONAL RESEARCH* (Longman, 1993).

¹⁰¹ J. W. CRESWELL, *RESEARCH DESIGN: QUALITATIVE AND QUANTITATIVE APPROACHES* (Sage Publications, 1994).

The historian's style of writing research has evolved during the past century. Many early historians were purists; they were interested only in recreating the story, discovering data and fact alone.¹⁰² At the turn of the century, McCoy¹⁰³ stated that historical research design and writing began to challenge the limits of the "fact only" approach. Historians began to ask the question, "Why?" This encouraged the historian to turn to the social sciences of economics, politics and sociology to create a new framework for historical research. The emergence of social scientific history, as it was labeled, defined the analysis of process produced data.¹⁰⁴ This newer format has not gained support from all historians. Elton¹⁰⁵ suggested that historians need to return to the essentials; in other words, the reporting of facts and only facts. He suggested that historians should not involve themselves with theories and constructs; leave the social scientists to themselves and history will become pure once again. Many historians today would disagree with Elton's idea. Today most historians

¹⁰² C. A. Beard, *Grounds for a reconsideration of historiography*, In THEORY AND PRACTICE IN HISTORICAL STUDY: A REPORT OF THE COMMITTEE ON HISTORIOGRAPHY (Bulletin 54, Soc. Sci. Res. Council, 1946), 3-14; F. N. MCCOY, RESEARCHING AND WRITING IN HISTORY: A PRACTICAL HANDBOOK FOR STUDENTS (Univ. of California Press, 1974).

¹⁰³ F. N. MCCOY, RESEARCHING AND WRITING IN HISTORY: A PRACTICAL HANDBOOK FOR STUDENTS (Univ. of California Press, 1974).

¹⁰⁴ J. M. CLUBB & E. C. SCHEUCH, HISTORICAL SOCIAL RESEARCH: THE USE OF HISTORICAL AND PROCESS-PRODUCED DATA (Klett-Cotta: Stuttgart, 1980).

¹⁰⁵ G. R. ELTON, RETURN TO ESSENTIALS: SOME REFLECTIONS IN THE PRESENT STATE OF HISTORICAL STUDY (Cambridge Univ. Press, 1991).

approach the research problem intending to analyze and interpret the data they discover.¹⁰⁶

My study, *The History of Nebraska Public School Finance Law: 1854-1997*, fits into this historical research paradigm. The study was driven by the research question and the sub questions. The data collection methods were congruent with those used by current historians who involve the social science constructs or theories in their work.

Role of the Researcher

Historical research is interpretive; qualitative research is interpretive too.¹⁰⁷ The researcher's biases, values, and judgments need to be clearly stated in the research report.¹⁰⁸ My personal biases regarding school funding in the state of Nebraska cause me to question the validity of the current school finance system. My husband and brother-in-law filed the initial school finance lawsuit in Nebraska.

¹⁰⁶ W. R. BORG & M. D. GALL, *EDUCATIONAL RESEARCH: AN INTRODUCTION* (Longman, 1983); J. H. MCMILLAN & S. SCHUMACHER, *RESEARCH EDUCATION, A CONCEPTUAL INTRODUCTION* (Scott, Foresman and Co., 1989).

¹⁰⁷ W. R. BORG & M. D. GALL, *EDUCATIONAL RESEARCH: AN INTRODUCTION* (Longman, 1983); F. N. MCCOY, *RESEARCHING AND WRITING IN HISTORY: A PRACTICAL HANDBOOK FOR STUDENTS* (Univ. of California Press, 1974); J. H. MCMILLAN & S. SCHUMACHER, *RESEARCH EDUCATION: A CONCEPTUAL INTRODUCTION* (Scott, Foresman and Co., 1989).

¹⁰⁸ W. R. BORG & M. D. GALL, *EDUCATIONAL RESEARCH: AN INTRODUCTION* (Longman, 1983); G. K. CLARK, *GUIDE FOR RESEARCH STUDENTS WORKING ON HISTORICAL SUBJECTS* (Univ. Press, 1968); J. W. CRESWELL, *RESEARCH DESIGN: QUALITATIVE AND QUANTITATIVE APPROACHES* (Sage Publications, 1994).

Borg and Gall¹⁰⁹ and Creswell¹¹⁰ reported that the qualitative research paradigm is value laden and contains bias. However, these biases and values often provide a strong interest for the study. My personal interest in the property tax burden in the current school funding formula helped to keep me focused during this research study. Additionally, I have had experience writing in the historical research paradigm. My Master's Thesis was a historical biography of Eleanor Frost Snell. I examined her professional life and contributions to women's physical education.

Collection Procedures and Sources of Evidence

Borg and Gall¹¹¹ and McCoy¹¹² discussed the steps used in historical research. Borg and Gall suggested four major steps in the research design: (1) define the problem or question, (2) identify the sources, (3) summarize and evaluate the sources, and (4) present the facts within a framework. They stressed that this process entails a structured sequence of events and that the interpretation of the discovered data may change or shift as more facts are uncovered.

¹⁰⁹ W. R. BORG & M. D. GALL, EDUCATIONAL RESEARCH: AN INTRODUCTION (Longman, 1983).

¹¹⁰ J. W. CRESWELL, RESEARCH DESIGN: QUALITATIVE AND QUANTITATIVE APPROACHES (Sage Publications, 1994).

¹¹¹ W. R. BORG & M. D. GALL, EDUCATIONAL RESEARCH: AN INTRODUCTION (Longman, 1983).

¹¹² F. N. MCCOY, RESEARCHING AND WRITING IN HISTORY: A PRACTICAL HANDBOOK FOR STUDENTS (University of California Press, 1974).

Defining the Problem

In defining the problem, the researcher often selects a problem from one of five types of historical inquiry: (1) current social issues, (2) history of an individual, (3) interpretation of ideas or events that previously seemed unrelated, (4) synthesis of old data with new facts, and (5) revisionist history that is defined as a reinterpretation of past events.¹¹³ My study involved more than one type of historical inquiry. Social issues during each decade impacted decisions of lawmakers. Individual histories were included as they related to a specific era. For example, the visions of numerous governors directly impacted the decisions of lawmakers. Ideas that previously seemed unrelated were compared and some produced cause and effect relationships. School taxes and levies changed in accordance with statute changes. Older session laws were amended as new statistics or facts were uncovered. Thus, four of the five types of historical inquiry were employed throughout the duration of the study.

The researcher must know that the resources are available to study as well. For my study, the Nebraska laws, policies, historical documents and newspapers from the era were available.

¹¹³ W. R. BORG & M. D. GALL, EDUCATIONAL RESEARCH, AN INTRODUCTION (Longman, 1983).

Sources/Collection Procedures

In historical research, a variety of sources must be used. In my study, documents including legal records, legislative reports, and newspapers were used. Both intentional documents (those prepared for the purpose of a historical record) and unpremeditated documents (those that were prepared for immediate use and not as a historical record) were investigated. Quantitative data were examined, where applicable, and determined if relevant to the study.

Both primary and secondary source material was used. Primary source material is written by an individual who was at the event. Primary sources may also consist of original documents or artifacts. These are significant documents for the historian to uncover in the search for data. Secondary sources are important to the study too, however, they generally contain bias and interpretation because the author did not attend the event.

The development of a systematic yet tentative search plan was necessary for this study. The Session Laws of Nebraska served as primary source material. Searching through each session law book was time consuming, however, this was the "stuff" that made history.¹¹⁴ The Schmidt Law Library at The University of Nebraska-Lincoln houses a complete collection of the Nebraska Session Laws. The Capitol Research Library serves as a depository for

¹¹⁴ Id.

Legislative records and documents; this library contained valuable resources for this study. The Nebraska State Historical Society provided a wealth of resources too. The Historical Society catalogs and holds all the Nebraska Department of Education's historical records. Extensive research was completed at all these sites as well as the library at *The Lincoln Journal Star*, the capitol city's newspaper.

Data were collected using various techniques. The session laws were read, interpreted and recorded on a laptop computer, listed in chronological order by each biennium. In addition, a folder system was developed for each decade. Newspaper articles, supporting research and other documentation was filed by decade.

As each decade was reviewed and studied, Addison Sheldon's text, *Nebraska: The Land and the People*, and James Olson and Ronald Naugle's text, *History of Nebraska* provided a context of the times. The *Nebraska Blue Book* was used extensively for historical data including statistics on Constitutional Amendments, votes on initiated and referred measures, a listing of Nebraska governors and other educational statistics. Supportive documentation from numerous dissertations, school finance literature and American history texts assisted in this study as well.

Interpretation of Data

According to many historians, history means interpretation. When the data have been collected, sorted, categorized, and evaluated, interpretation is next. It was important for me to understand my biases and values, and keep my interpretation of this research bias and value free. A chronological framework was developed using an introduction to each era, next listing the new and amended session laws and concluding each decade with a summary. Themes were discussed as they emerged in an era.