



Matheson Center for
Health Care Studies
THE UNIVERSITY OF UTAH

An Overview of Healthcare Expenditures in the State of Utah

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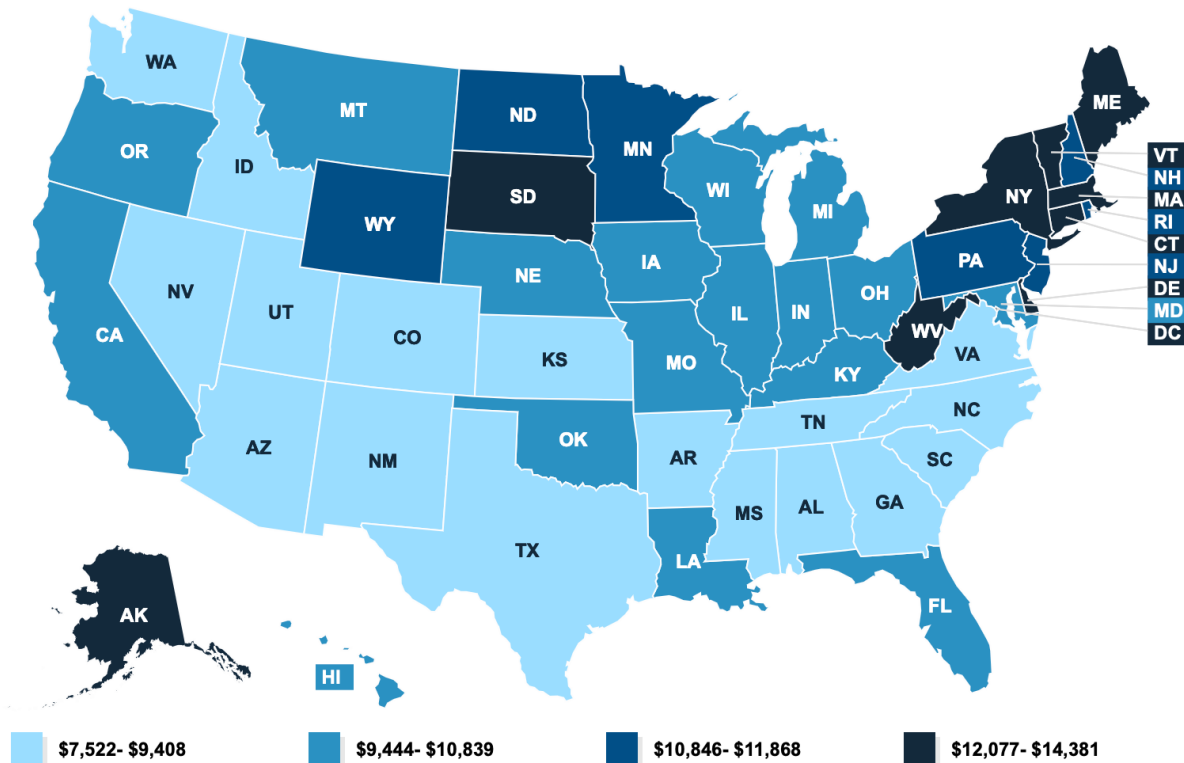
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I. Utah Healthcare Expenditures in the Context of US Expenditures

Although there are estimates of aggregate healthcare expenditures for the State of Utah, a comprehensive and recent accounting of health expenditures for the state has not been conducted, to our knowledge. Average overall healthcare expenditures per capita have historically been lower in Utah relative to most states in the United States (US). In 2020, data from the Kaiser Family Foundation suggest that the State of Utah has relatively low overall healthcare expenditures compared to other states in the United States (US) (Figure 1).¹ In the US, average healthcare expenditures total \$10,191. This compares to \$7,522 in Utah—a 26.2% difference. Within the Mountain West and South, average expenditures are generally lower than expenditures in the Midwest and Northeast. For example, residents of the neighboring state of Wyoming spend an average of \$10,989 on healthcare within a year.

Figure 1. Average Healthcare Expenditures Stratified by State, 2020²

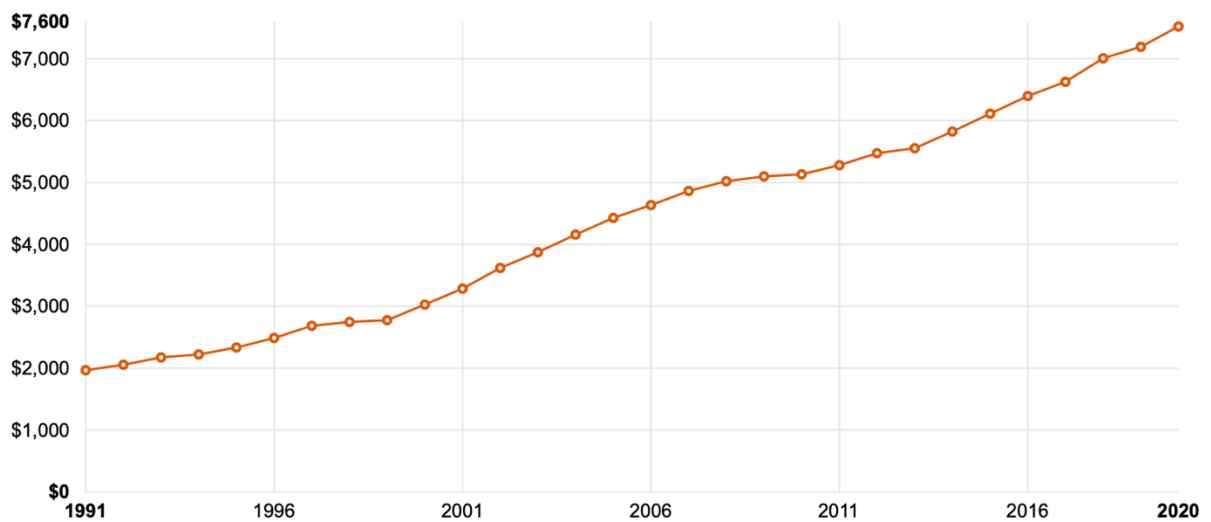


¹ Kaiser Family Foundation. Health Care Expenditures per Capita by State of Residence. Available at: <https://www.kff.org/other/state-indicator/health-spending-per-capita/>

² Reproduced from Kaiser Family Foundation. Health Care Expenditures per Capita by State of Residence. Available at: <https://www.kff.org/other/state-indicator/health-spending-per-capita/?activeTab=map¤tTimeframe=0&selectedDistributions=health-spending-per-capita&sortModel=%7B%22colId%22:%22Location%22,%22sort%22:%22asc%22%7D>

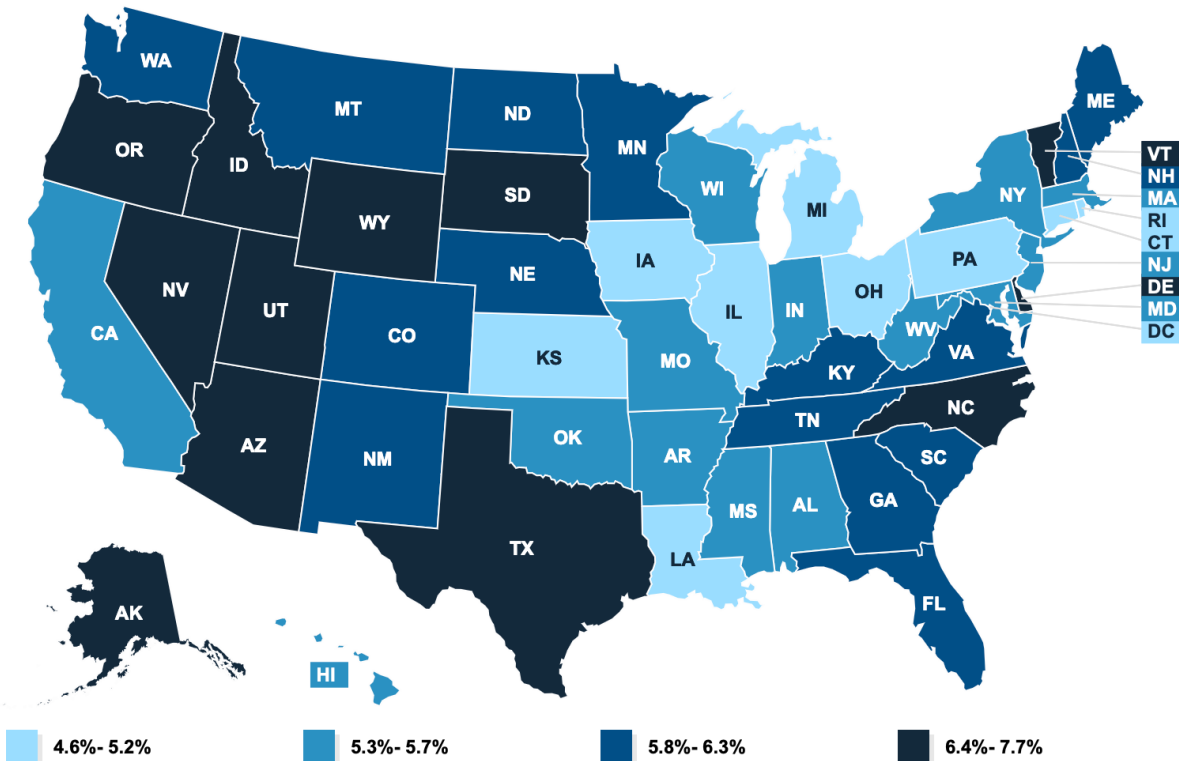
In the 2000s, although the growth of healthcare expenditures in Utah slowed from 2007 to 2010 (Figure 2), this growth accelerated after 2010, increasing by over 50% within 10 years. In fact, the Kaiser Family Foundation reports that Utah has one of the highest rates of annual growth in healthcare expenditures in the country (Figure 3). Utah had the 2nd highest annual growth in expenditures from 1991-2020 (6.9%). During this time, healthcare expenditures grew by 5.7% annually in the US. If this rate of growth is sustained, per capita healthcare expenditures in Utah will double every 10 years approximately.

Figure 2. Average Healthcare Expenditures by Year in the State of Utah, 1991-2020³



³ Reproduced from Kaiser Family Foundation. Health Care Expenditures per Capita by State of Residence. Available at: <https://www.kff.org/other/state-indicator/health-spending-per-capita/?activeTab=graph¤tTimeframe=0&startTimeframe=29&selectedDistributions=health-spending-per-capita&selectedRows=%7B%22states%22:%7B%22utah%22:%7B%7D%7D%7D&sortModel=%7B%22colId%22:%22Location%22,%22sort%22:%22asc%22%7D>

Figure 3. Average Annual Growth in Healthcare Expenditures by State, 1991-2020⁴



In a recently published study, Hartman and colleagues decomposed national healthcare expenditures (NHE) for the year 2020.⁵ Their findings are reproduced in Table 1. Total NHE is \$4.1 trillion in 2020. This was an increase of 9.7% from 2019. The major share of these expenditures (30.8%) is accounted for by hospital care expenditures, totaling \$1.27 trillion in 2020, followed by physician and clinical services (\$809.5 billion). Interestingly, the largest percentage increases from 2019 to 2020 within the category of personal healthcare were expenditures for home healthcare (9.5%) and nursing care (13.0%) (Table 1). Other items exhibiting particularly rapid growth were the net cost of health insurance (27.4%) and government public health activities (113.1%). However, aggregate national data mask substantial variation in expenditures across regions and states, and comparable prior research for the State of Utah does not exist, to our knowledge.

⁴ Reproduced from Kaiser Family Foundation. Health Care Expenditures per Capita by State of Residence. Available at: <https://www.kff.org/other/state-indicator/average-annual-percent-growth-in-health-care-expenditures-by-state-of-residence/?activeTab=map¤tTimeframe=0&selectedDistributions=avg-annual-percent-growth&sortModel=%7B%22collid%22:%22Location%22,%22sort%22:%22asc%22%7D>

⁵ Hartman M, Martin AB, Washington B, et al. National Health Care Spending in 2020: Growth Driven By Federal Spending In Response To The COVID-19 Pandemic. Health Aff. 2022;41(1):13-25.

Table 1. National Health Expenditures, 2014-2020⁶

Spending category	2014 ^a	2015	2016	2017	2018	2019	2020
EXPENDITURE AMOUNT (BILLIONS)							
NHE	\$3,001.4	\$3,163.6	\$3,305.6	\$3,446.5	\$3,604.5	\$3,759.1	\$4,124.0
Health consumption expenditures	2,841.9	3,000.6	3,139.5	3,266.3	3,415.9	3,564.2	3,931.3
Personal health care	2,527.3	2,674.1	2,795.3	2,905.2	3,021.8	3,175.2	3,357.8
Hospital care	940.5	989.0	1,035.4	1,077.6	1,122.6	1,193.7	1,270.1
Professional services	794.8	843.8	893.8	937.5	978.9	1,022.4	1,069.3
Physician and clinical services	597.7	636.4	675.3	709.4	736.9	767.9	809.5
Other professional services	82.4	87.4	92.2	96.9	104.5	111.3	117.4
Dental services	114.7	120.0	126.2	131.1	137.5	143.2	142.4
Other health, residential, and personal care	152.3	165.2	175.0	185.1	191.0	195.7	208.8
Home health care	84.6	89.6	93.7	99.4	105.6	113.0	123.7
Nursing care facilities and continuing care retirement communities	152.3	156.4	161.6	163.4	167.6	174.2	196.8
Retail outlet sales of medical products	402.7	430.2	435.8	442.2	456.0	476.3	489.1
Prescription drugs	290.6	312.2	313.3	315.9	324.2	338.1	348.4
Durable medical equipment	46.6	48.7	50.6	51.9	54.4	57.0	54.9
Other nondurable medical products	65.5	69.3	71.9	74.5	77.5	81.1	85.7
Government administration	41.7	41.7	44.0	43.9	46.3	47.4	48.4
Net cost of health insurance	188.5	199.3	210.2	221.1	248.1	236.6	301.4
Government public health activities	84.4	85.5	90.0	96.2	99.7	105.0	223.7
Investment	159.6	163.1	166.1	180.2	188.6	194.9	192.7
Noncommercial research	46.0	46.4	47.5	50.7	53.6	56.2	60.2
Structures and equipment	113.5	116.7	118.6	129.4	135.0	138.7	132.5
ANNUAL GROWTH							
NHE	5.1%	5.4%	4.5%	4.3%	4.6%	4.3%	9.7%
Health consumption expenditures	5.5	5.6	4.6	4.0	4.6	4.3	10.3
Personal health care	5.1	5.8	4.5	3.9	4.0	5.1	5.8
Hospital care	3.7	5.2	4.7	4.1	4.2	6.3	6.4
Professional services	4.9	6.2	5.9	4.9	4.4	4.4	4.6
Physician and clinical services	5.2	6.5	6.1	5.0	3.9	4.2	5.4
Other professional services	5.6	6.1	5.4	5.1	7.8	6.5	5.6
Dental services	3.0	4.6	5.2	3.9	4.9	4.2	-0.6
Other health, residential, and personal care	5.5	8.4	6.0	5.7	3.2	2.4	6.7
Home health care	4.6	5.8	4.6	6.1	6.2	7.0	9.5
Nursing care facilities and continuing care retirement communities	2.5	2.7	3.4	1.1	2.6	3.9	13.0
Retail outlet sales of medical products	9.6	6.8	1.3	1.5	3.1	4.4	2.7
Prescription drugs	12.1	7.4	0.4	0.8	2.6	4.3	3.0
Durable medical equipment	3.6	4.5	3.9	2.6	4.8	4.9	-3.7
Other nondurable medical products	3.7	5.7	3.8	3.7	4.0	4.7	5.7
Government administration	11.5	-0.0	5.6	-0.3	5.5	2.3	2.1
Net cost of health insurance	12.1	5.7	5.5	5.2	12.2	-4.6	27.4
Government public health activities	3.5	1.3	5.2	6.9	3.7	5.3	113.1
Investment	-2.2	2.2	1.8	8.5	4.7	3.4	-1.2
Noncommercial research	-1.4	0.7	2.4	6.8	5.6	4.9	7.0
Structures and equipment	-2.5	2.8	1.6	9.1	4.3	2.7	-4.5

II. Utah Healthcare Expenditures

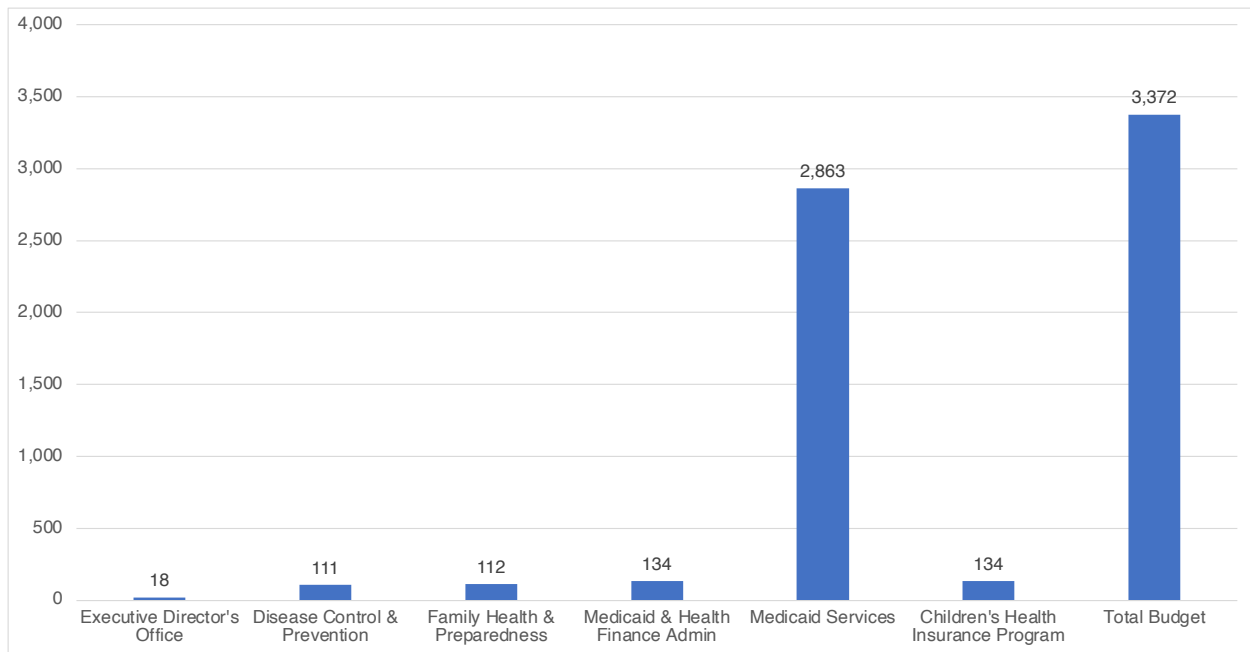
Utah Department of Health Budgetary Expenditures

Figures 4 and 5 present total annual expenditures stratified by program within the Utah Department of Health for FY2019 and FY2020, respectively. Expenditures for Medicaid services increased from \$2.9 billion to \$3.3 billion—an increase of 15.6% (Figure 6).

⁶ Ibid. Reproduction of Exhibit 4.

Expenditures for the Children’s Health Insurance Program increased over 20% (21.3%) in one year. Budgetary outlays for the Executive Director’s Office more than doubled in this time period, increasing 116.1%. For additional context on this rate of growth in program expenses, the rate of general price inflation in the US was only one percent from 2019 to 2020.⁷

Figure 4. State of Utah Department of Health Program Expenditures, FY2019



⁷ Bureau of Labor Statistics. Consumer Price Index Inflation Calculator. Available at: https://www.bls.gov/data/inflation_calculator.htm

Figure 5. State of Utah Department of Health Program Expenditures, FY2020

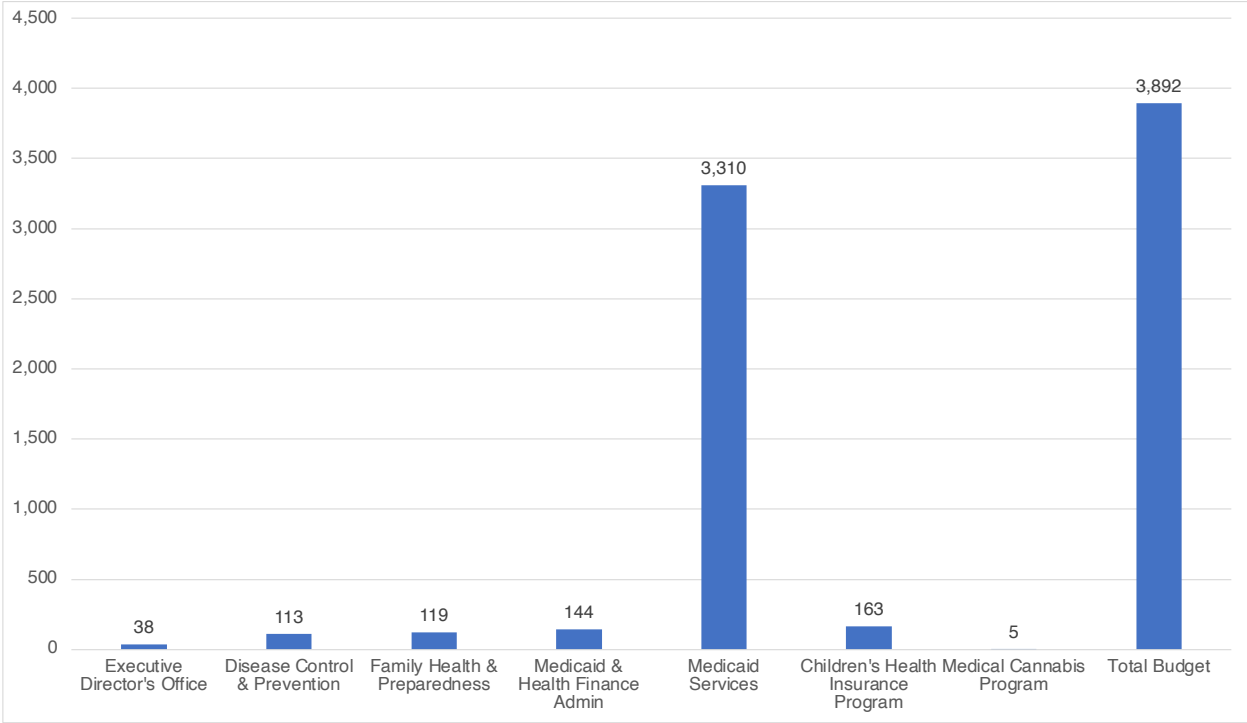
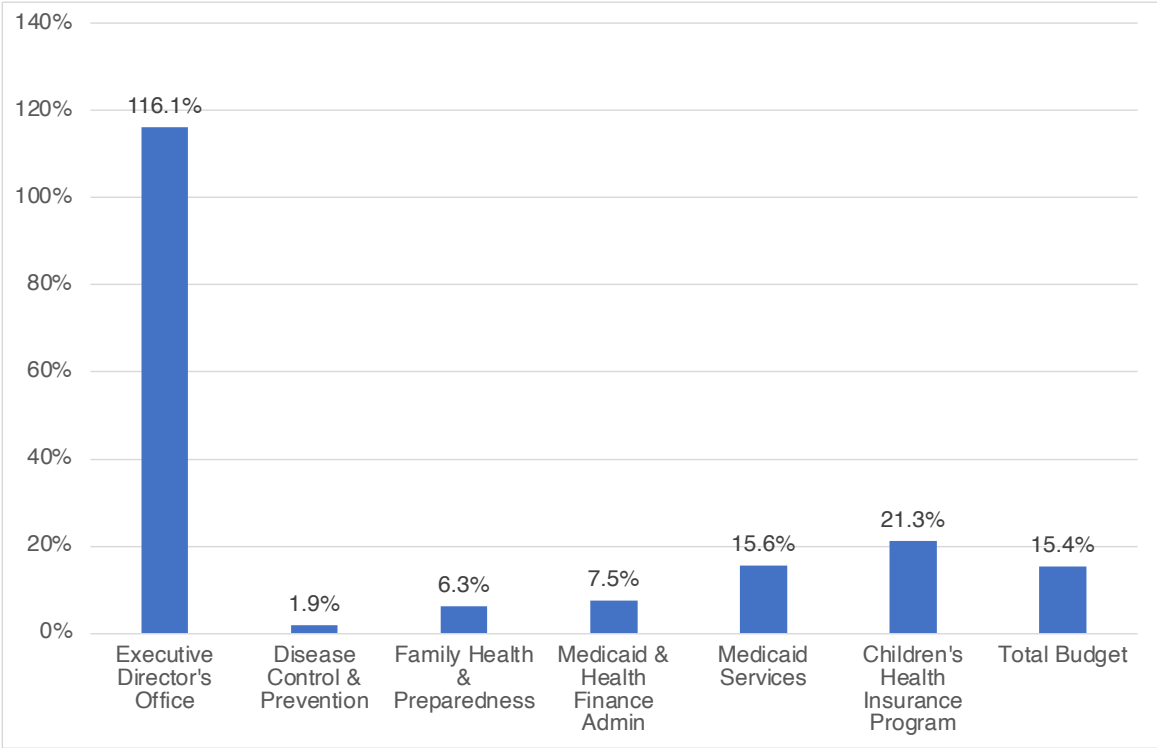


Figure 6. Annual Percentage Increase in State of Utah Department of Health Program Expenditures, FY2019-2020



Medicaid and Children’s Health Insurance Program

In 2019, Utah partially—and later, fully—expanded eligibility for Medicaid under the provisions of the Patient Protection and Affordable Care Act (ACA). This permitted individuals earning up to 138% of the federal poverty line to qualify for Medicaid. Currently, the State of Utah must fund 10% of the cost of Medicaid expansion, with the balance funded by the federal government. In addition, for traditional Medicaid, Utah receives a Federal Medical Assistance Percentage (FMAP) of 72.10% in FY2023.⁸ This is an increase from 69.71% in FY2019 and 74.39% in FY2020. Medicaid funding totals \$3.9 billion as of 2021; this compares to \$2.7 billion in 2017—an increase of nearly 50% in five years (Table 2).⁹ Much of this increase was due to federal funding during the Medicaid expansion period. From 2019 to 2021, federal funding increased 43.5%, reaching \$2.78 billion. In contrast to Medicaid, however, for Utah’s Children’s Health Insurance Program (CHIP), there was a decrease in expenditures from 2017 to 2021 due to a significant decrease in federal funds for this program (Table 3).¹⁰ Total expenditures for CHIP decreased 8.7% from \$137 million to \$125 million. A complete breakdown of Medicaid and CHIP expenditures is provided in the Appendix.

Table 2. State Medicaid Program Expenditures by Year (in Millions of Dollars), 2017-2021

Type	2017	2018	2019	2020	2021
Federal Funds	1,735	1,820	1,934	2,317	2,775
Department of Health State Funds	536	557	592	629	603
Other Revenue Sources	272	285	328	357	394
Department of Human Services State Funds	107	116	128	137	131
Department of Workforce Services State Funds	13	13	14	16	14
Total	2,664	2,792	2,996	3,455	3,918

⁸ Kaiser Family Foundation. Federal Medical Assistance Percentage (FMAP) for Medicaid and Multiplier. Available at: <https://www.kff.org/medicaid/state-indicator/federal-matching-rate-and-multiplier/?currentTimeframe=3&sortModel=%7B%22colId%22:%22Location%22,%22sort%22:%22asc%22%7D>

⁹ State of Utah Medicaid Program. Utah Medicaid and CHIP Annual Report. Available at: <https://medicaid.utah.gov/Documents/pdfs/annual%20reports/medicaid%20annual%20reports/Annual%20Report%20Data%202021.html#funding-expenditures>

¹⁰ Ibid.

Table 3. State Children’s Health Insurance Program Expenditures by Year (in Millions of Dollars), 2017-2021

Type	2017	2018	2019	2020	2021
Federal Funds	130	131	127	125	98
Department of Health State Funds	0	0	(0)	7	19
Other Revenue Sources	7	7	7	7	8
Total	137	138	134	139	125

Medicare

As of 2020, 13% of Utah residents are enrolled in Medicare versus 19% for the US.¹¹ The percentage for Utah was unchanged from 2019. Table 4 presents data on Medicare program expenditures for the State of Utah. In 2020, a total of \$4.68 billion was expended in Medicare, including \$2.2 billion on Parts A and B and \$961 million on Part D. Compared to 2019, total expenditures for Parts A and B slightly decreased in 2020. For example, per capita expenditures on Parts A and B decreased from \$5,644 per capita in 2019 to \$5,300 in 2020.

Medicare Advantage premium payments increased from \$1.4 billion in 2019 to \$1.5 billion in 2020. Total Part D expenditures also increased in this time period, increasing 8.1% in 2019-2020. Average drug fills per enrollee increased from 50.9 to 51.2 fills in 2019-2020, and the average gross drug costs increased for Part D.

¹¹ Kaiser Family Foundation. Medicare Beneficiaries as a Percent of Total Population. Available at: <https://www.kff.org/medicare/state-indicator/medicare-beneficiaries-as-of-total-pop>

Table 4. Medicare Expenditures in Utah Stratified by Year

Item	2019	2020
Expenditures		
Total Part A/B payments (in millions)	\$2,263	\$2,199
Part A (in millions)	\$1,044	\$1,010
Part B (in millions)	\$1,220	\$1,189
Total Part A/B payments per capita	\$5,644	\$5,300
Medicare Advantage		
Ave. monthly premium	\$24	\$23
Total premium payments (in millions)	\$43.3	\$46.7
Est. total expenditures (in millions)	\$1,353	\$1,468
Total premium payments (in millions)	\$1,396	\$1,515
PART D		
Overall Part D Average drug fills per enrollee	50.89	51.24
Prescription Drug Plan ave. drug fills per enrollee	52.55	52.25
Medicare Advantage average drug fills per enrollee	49.27	50.35
Overall Part D Ave. Gross Drug cost per enrollee	\$3,223	\$3,313
PDP Ave. Gross Drug cost per enrollee	\$3,609	\$3,686
Medicare Advantage Ave. gross drug cost per enrollee	\$2,846	\$2,983
Overall Part D expenditures (in millions)	\$889	\$961
Total Medicare expenditure (in millions)	\$4,549	\$4,676

Veterans Administration

In a report published in 2021, the Kem C. Gardner Policy Institute at the University of Utah estimated the economic impact of the military and veterans on the State of Utah

for the year 2019.¹² We utilize their findings to estimate expenditures associated with the VA system for 2019 and extrapolated to 2020. A limitation of this analysis is that we do not have updated data on VA expenditures during the COVID-19 pandemic, which may have increased.

In Table 5, an estimated \$423 million is allocated for compensation of VA personnel in 2019. This increased to \$459 million in 2020. In 2019, the largest cost item of \$710 million denotes transfer payments to veterans by the VA. Medical expenditures are estimated at \$548 million in 2019 and \$553 million in 2020. Finally, research and other grants is estimated to total nearly \$35 million in 2019, with an increase to \$37 million in 2020.

Table 5. Estimated Expenditures Associated with the Veterans Administration in Utah (in Millions of Dollars)

Expense item	2019	2020
Total VA compensation	423.1	459.3
Total VA transfer payments to veterans	710.3	728.9
Medical care expenditures	547.8	553.0
VA grants to Utah recipients	34.8	37.4

Tricare

Healthcare coverage for active duty military service members and their dependents is provided by the Tricare program within the US Department of Defense Military Health System. Among the military installations located within the State of Utah is Hill Air Force Base (Hill AFB), which is the largest base in Utah and one of the state’s largest employers. In 2020, Hill AFB employed 5,843 active duty service members.¹³

In August 2021, the Kem C. Gardner Policy Institute reported total Tricare expenditures of \$116 million for Hill AFB for fiscal year 2019. Using historical data on Tricare expenditures from the Gardner Policy Institute, we forecasted expenditures for the year 2020. In addition, we used personnel data in 2019¹⁴ and 2020¹⁵ reported by Hill AFB to determine average Tricare expenditures per capita. In 2020, total Tricare expenditures are estimated to be \$118 million, corresponding to a per-capita rate of \$9,871. This is a decrease from \$10,548 per capita in 2019 (Table 6).

¹² Spolsdoff J. Utah’s Defense Sector: Economic Impacts and Industry Trends. Kem C. Gardner Policy Institute. August 2021. Available at: <https://gardner.utah.edu/wp-content/uploads/Utah-Defense-Economy-August2021.pdf?x71849>

¹³ Hill Air Force Base. Economic Impact Statement. 2020. Available at: <https://www.hill.af.mil/Portals/58/documents/Hill-Economic-Impact-2020.pdf>

¹⁴ Hill Air Force Base. Economic Impact Statement. 2019. Available at: <https://www.hill.af.mil/Portals/58/documents/2019%20EIS/Hill-Economic-Impact-2019.pdf>

¹⁵ Hill Air Force Base. 2020.

Table 6. Estimated Tricare Expenditures for Hill Air Force Base in Utah

Item	2019	2020
Service members	5,705	5,843
Military dependents	5,292	6,144
Total Tricare expenditures	\$116.0 million	\$118.3 million
Average expenditure per capita	\$10,548	\$9,871

Employer-Sponsored Health Insurance

Because there exists limited data for the State of Utah, an analysis of Employer-Sponsored Health Insurance (ESHI) requires a number of assumptions and multiple sources of data. One source of data is provided by the Commonwealth Fund. In January 2022, Commonwealth published a report detailing employer premiums and deductibles from 2010 to 2020.¹⁶ These data, in turn, are based on analyses of two nationally representative surveys, the Medical Expenditure Panel Survey (MEPS) and the Current Population Survey. The MEPS, in particular, may or may not be state representative once the sample is stratified by state. This will depend on the sample size of respondents residing in the State of Utah. Information on sample size and standard errors of estimates were not provided. In order to estimate aggregate expenditures for ESHI, we utilized US Census Bureau estimates of the total population, the number of households in Utah, household structure (e.g., percent single vs. married), and percent of the Utah population with ESHI by age. These estimates were used to estimate the number of single individuals and those residing in a family who are likely to have ESHI.

Figure 7 presents the average annual employee contributions and total premiums for ESHI in 2019 and 2020 for Utah.¹⁷ Additional data for earlier years are presented in the Appendix. The increase in insurance premium costs for single coverage accelerated over time. From 2010 to 2019, ESHI premium costs for single coverage increased from \$4,501 to \$6,253, an annual increase of 4.3%. However, in 2019-2020, these premium costs experienced a 5.4% increase. This rate of change is more than double that for the US on average (2.5% in 2019-2020). Interestingly, this is not the case for family coverage, which has experienced an average annual increase of 4.5% from 2010-2020 and 4.6% in 2019-2020.

In addition, there is evidence that employers are absorbing an increasing share of these premium increases for single coverage. For single coverage, the share of premium costs paid by employees decreased from 24% in 2010 to 23% in 2019 and 22% in 2020. The annual increase in employee contributions to premiums was one percent in

¹⁶ Commonwealth Fund. State trends in employer premiums and deductibles, 2010-2020. Available at: <https://www.commonwealthfund.org/publications/fund-reports/2022/jan/state-trends-employer-premiums-deductibles-2010-2020>

¹⁷ Ibid.

2019-2020; this compares to an average growth rate of 3.7% from 2010 to 2019. Employee contributions to family insurance plans increased by only 0.4% in 2019-2020 versus the historical annual growth rate of 5.1% in 2010-2019 during which employee contributions increased by \$1,637 (\$3,545 to \$5,182) per year. However, the share of premiums paid by employees for family coverage has been consistent at 27 to 28% of total premium costs.

To put these estimates into context with the economic status of individuals and families in Utah, data on the share of median incomes that are spent on ESHI are reported in Table 7.¹⁸ Estimates are adjusted for family structure (single vs. family). Total employee contributions to premiums and to deductibles increased from 7% of median incomes in 2010 to 9% by 2020; this share also fell from 10% in 2019 to 9% in 2020. However, the overall increase in share between 2010 and 2020 is significantly smaller than that for the US, which was 9% in 2010 to 12% of median incomes in 2020. Median incomes in Utah are substantially higher than that for the US as a whole. For example, in 2020, Utah's median income was 26.6% higher than for the US (Table 7).

Given the limitations reported above, Figure 8 reports estimates for the aggregate total annual expenditures for ESHI in Utah. In 2019, total expenditures for ESHI family coverage premiums were \$8.63 billion with employee contributions totaling \$2.4 billion. By 2020, these totals had increased to \$9.03 and \$2.41 billion, respectively. Total aggregate premium expenditures for family coverage increased 4.6% in 2019 to 2020. For aggregate premium expenditures for single coverage, this increase was 5.4% in 2019-2020. Total premium expenditures for both single and family coverage are estimated to be \$11.0 billion in 2019 and \$11.5 billion in 2020.

¹⁸ Ibid.

Figure 7. Average Annual Employee Contributions and Total Premiums for Employer-Sponsored Health Insurance in Utah, 2019 and 2020

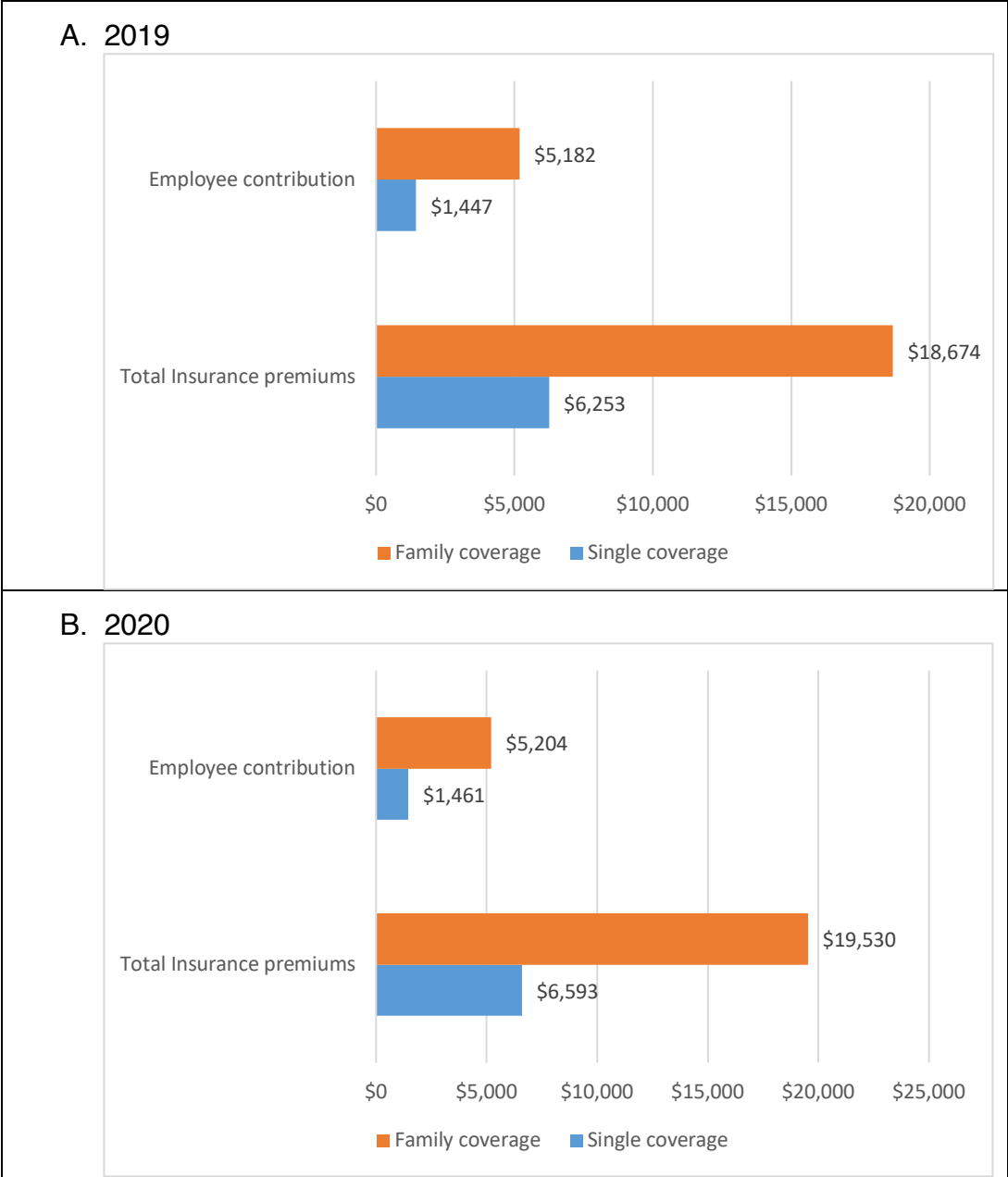
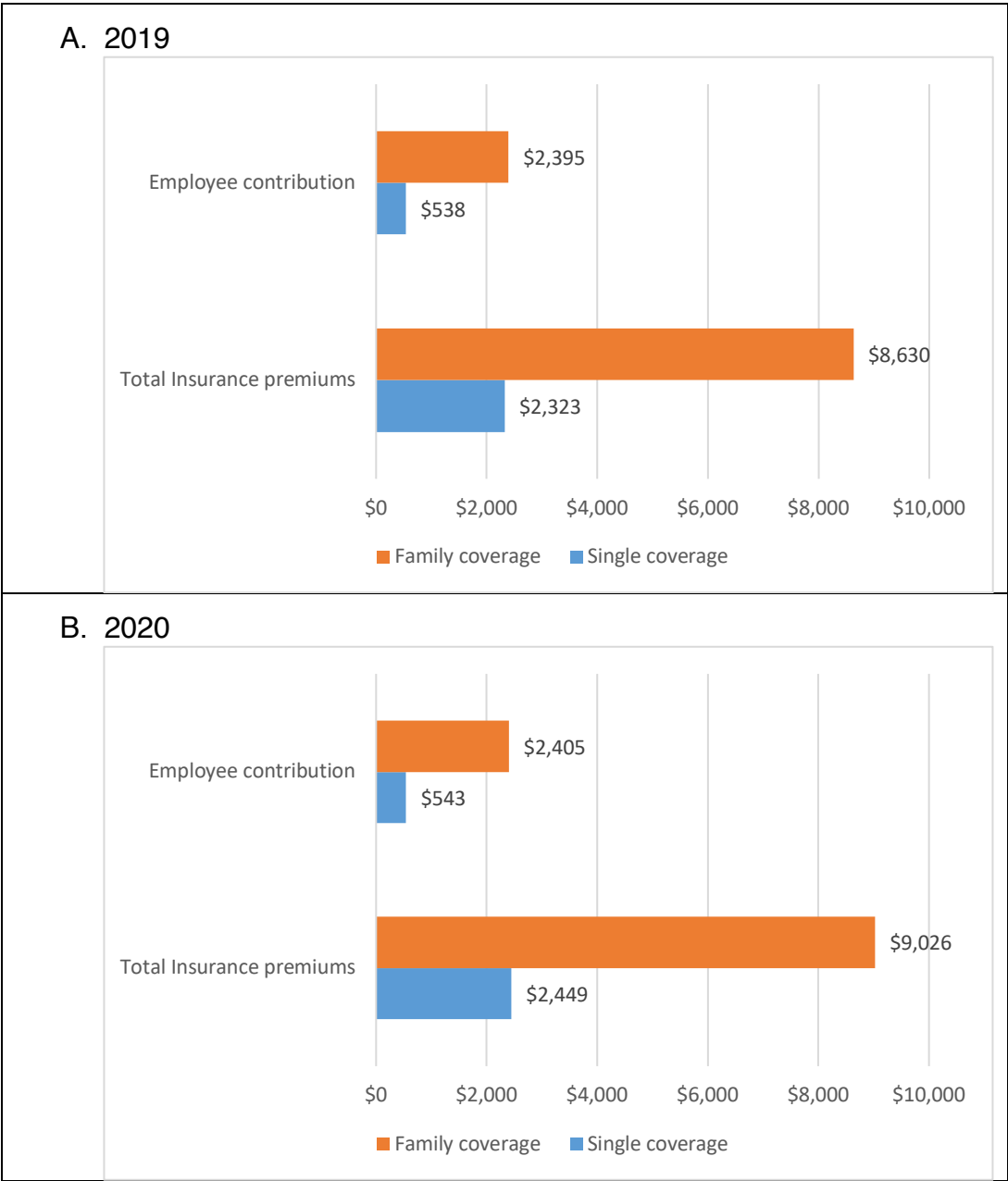


Table 7. Employee Contributions and Deductibles Paid for Employer-Sponsored Health Insurance as a Percent of Median Incomes and Median Incomes Stratified by Year and Location, 2010 to 2020

Item	Year			
	2010	2015	2019	2020
Share, %				
Utah	7	10	10	9
US	9	11	12	12
Median Income, \$				
Utah	63,900	66,609	81,000	88,349
US	51,410	58,000	68,063	69,804

Figure 8. Aggregate Premium Expenditures for Employer-Sponsored Health Insurance in Utah by Year Stratified by Single and Family Coverage (in Millions of Dollars), 2019 and 2020



Destination of Healthcare Expenditures

Total aggregate healthcare expenditures stratified by item is presented in Table 8. Data are provided by the Centers for Medicare and Medicaid Services.¹⁹ Total personal healthcare were \$24.4 billion in 2020. Interestingly, there was not a significant difference in the distribution of expenditures between 2019 and 2020 despite the COVID-19 pandemic. Total expenditures increased 6.1% from 2019 to 2020, increasing from \$23.0 to \$24.4 billion. This is a substantially smaller rate of growth than State of Utah Department of Health budgetary expenditures discussed above. Table 9 reports per capita healthcare expenditures per capita for 2019 and 2020. In 2020, an average of 7,522 per capita was expended on personal healthcare, including \$2,774 on hospital care and \$1,643 on physician and clinical services.

Table 8. Aggregate Healthcare Expenditures in Millions of Dollars by Year and Item for the State of Utah

Item	Year			
	2019		2020	
	\$	%	\$	%
Hospital Care	8,627	37.4	9,014	36.9
Physician & Clinical Services	5,003	21.7	5,339	21.8
Other Professional Services	879	3.8	990	4.0
Dental Services	1,509	6.5	1,641	6.7
Home Health Care	698	3.0	751	3.1
Prescription Drugs and Other Non-durable Medical Products	3,313	14.4	3,466	14.2
Durable Medical Products	742	3.2	721	2.9
Nursing Home Care	682	3.0	801	3.3
Other Health, Residential, and Personal Care	1,589	6.9	1,723	7.0
Total	23,042	100	24,447	100

¹⁹ Centers for Medicare and Medicaid Services. Health Expenditures by State of Residence, 1991-2020. Available at: <https://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/NationalHealthAccountsStateHealthAccountsResidence>

Table 9. Healthcare Expenditures Per Capita by Year and Item for the State of Utah

Item	Year	
	2019	2020
Personal Health Care	7,193	7,522
Hospital Care	2,693	2,774
Physician & Clinical Services	1,562	1,643
Other Professional Services	274	305
Dental Services	471	505
Home Health Care	218	231
Prescription Drugs and Other Non-durable Medical Products	1,034	1,066
Durable Medical Products	232	222
Nursing Home Care	213	246
Other Health, Residential, and Personal Care	496	530

Commercial Insurance

There are limited publicly available data on costs within the commercial insurance industry. For these data, we rely on annual State of Utah Insurance Department (ID) health insurance market publications with data corresponding to 2019 and 2020.^{20,21} Table 10 provides estimates of the distribution of health insurance coverage within Utah for the years 2019 and 2020. In 2020, nearly half (44.7%) of the Utah population has employer-sponsored health insurance administered by commercial insurers, public employers, or self-funded plans. This is followed by 24.3% with public health insurance coverage from Medicare, Medicaid or CHIP, and 21.6% with commercial health insurance plans (either group or individual). The remainder (9.4%) is uninsured.²²

²⁰ State of Utah Insurance Department. 2020 Utah Health Insurance Market Report. Available at: <https://insurance.utah.gov/wp-content/uploads/2020HealthMarketReport.pdf>

²¹ State of Utah Insurance Department. 2021 Utah Health Insurance Market Report. Available at: <https://insurance.utah.gov/wp-content/uploads/2021HealthMarketReport.pdf>

²² Ibid.

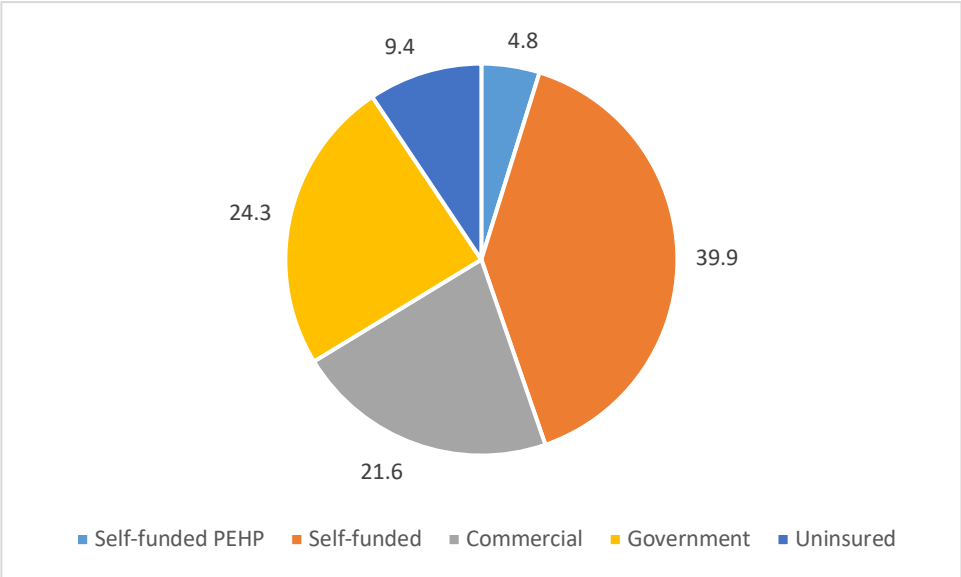
Table 10. Distribution of Utah Population with Health Insurance Coverage, 2019 and 2020

Coverage Type	2019		2020	
	Population	Percent	Population	Percent
Government Sponsored Plans	759,188	23.7	793,471	24.3
Medicare	424,323	13.2	410,689	12.6
Medicaid	317,353	9.9	366,428	11.2
Children’s Health Insurance Program (CHIP)	17,512	0.5	16,354	0.5
Employer Sponsored Self-Funded Plans	1,424,723	44.4	1,462,170	44.7
Plans Administered by Commercial Insurers	777,858	24.3	802,841	24.5
Public Employee Health Program (PEHP)	153,999	4.8	155,905	4.8
Federal Employee Health Benefit Plan (FEHBP)	110,713	3.5	121,553	3.7
Other Known Self-Funded Plans	64,771	2.0	63,559	1.9
Other Self-Funded Plans (Estimated)	317,382	9.9	318,312	9.7
Commercial Health Insurance Plans	712,547	22.2	706,475	21.6
Group	502,332	15.7	488,951	14.9
Individual	210,215	6.6	217,524	6.6
Uninsured Estimate	309,500	9.7	307,532	9.4
Total	3,205,958	100.0	3,271,616	100.0

Figure 9 provides data on the distribution of Utah residents in the health insurance market in 2020. The ID reports that the number of comprehensive health insurers is declining, primarily due to the exit of small insurers from the Utah market.²³ Financial stress and regulatory uncertainty were noted as factors behind this exit. Until 2020, the number of insurers participating in the ACA marketplaces had substantially decreased. This number had decreased 50%, from six to three, in the period 2014-2019. However, in 2020, this number increased to five in Utah due to increased premium revenues and stability in the health insurance market.

²³ Ibid.

Figure 9. Distribution of Health Insurance Coverage, 2020



PEHP, Public Employee Health Program

Among covered persons in the commercial insurance market, after a substantial increase in individuals enrolling in coverage from 2014 to 2016, this number has since declined. From 2016 to 2017, the ID reported 32,645 fewer residents enrolled in individual commercial comprehensive insurance plans (providing major medical coverage), and, although there was a subsequent increase in enrollment in 2019 and 2020 (by 11,000 residents), there was a large net loss of participation overall after 2017. The ID also notes that there have been declines in large group plan membership because of more employers transitioning to self-funded health benefits plans over time.

The ID reports that there are 333 insurance companies licensed and operating in the Utah market in the areas of health, life, limited health plans, fraternal, and property and casualty. Table 11 reports data on earned premiums, loss ratios, costs and estimated income within the Utah health insurance market, as reported by the Insurance Department. Loss ratios range from a low of 49.3 for limited health plans to a high of 83.9 for fraternal insurers in 2020. Compared to 2019, loss ratios significantly improved across all insurance company types in 2020, resulting in an estimated 43.7% increase in net incomes overall (\$1.24 billion in 2019 to \$1.78 billion in 2020).

Table 11. Premiums, Loss Ratios, Costs and Net Income of the Commercial Health Insurance Market in Utah Stratified by Type and Year (in Millions)

2020	Direct earned premium	Loss Ratio	Cost	Net Income
Fraternal	\$1.4	83.9	\$1.2	\$0.2
Health	\$6,211.8	81.1	\$5,037.8	\$1,174.0
Life	\$1,994.1	71.7	\$1,429.6	\$564.5
Limited health plan	\$6.9	49.3	\$3.4	\$3.5
Property & casualty	\$93.5	64.0	\$59.8	\$33.7
Total	\$8,307.7		\$6,531.8	\$1,776.0
2019	Direct earned premium	Loss Ratio	Cost	Net Income
Fraternal	\$1.4	87.2	\$1.3	\$0.2
Health	\$5,469.1	86.1	\$4,710.0	\$759.1
Life	\$1,855.0	75.7	\$1,403.5	\$451.5
Limited health plan	\$8.1	53.7	\$4.4	\$3.8
Property & casualty	\$87.7	75.4	\$66.1	\$21.6
Total	\$7,421.2		\$6,185.1	\$1,236.1

Health Research and Development Investments

Limited comprehensive data exist on the total value of health-related investments for Utah for each year. We rely on reports from the Governor’s Office of Economic Opportunity²⁴ as well as publicly available reports by the University of Utah regarding health research funding.²⁵ It is unclear whether the published estimates comprehensively include all expenditures relating to health research being conducted in the State of Utah.

The Governor’s Office reports 45,354 individuals are employed full-time or part-time in the life sciences research industry in Utah in the year 2018, with an average annual growth rate of 3.5% since 2002. Based on these data, we estimate 46,941 employees in 2019 and 48,584 in 2020. Over \$4.1 billion was invested from 2013-2017, with an

²⁴ Governor’s Office of Economic Opportunity. Life Sciences & Healthcare. Available at: <https://business.utah.gov/targeted-industries/life-sciences-healthcare/>

²⁵ University of Utah. U of U health research funding reaches new high. September 20, 2021. Available at: <https://healthcare.utah.edu/publicaffairs/news/2021/09/research-funding.php>

annualized rate of \$1.025 billion. Using these estimates and adjusting for inflation, we estimate \$1.066 billion in health research in 2019 and \$1.087 billion in 2020.

The University of Utah reported \$641 million in health-related research funding in 2021.²⁶ Using this and prior data on research funding growth, we estimate a total of \$557 million in 2019 and \$599 million in 2020. Unfortunately, we do not have information on research funding from other institutions of higher education in Utah.

III. State Health Expenditures for Utah

Background

We follow Hartman et al(2022) to estimate state-level health expenditures for the State of Utah.²⁷ Utilizing the data presented above, we calculate health consumption expenditures (personal healthcare, government administration and public health activities, net cost of health insurance) with noncommercial and commercial research expenditures to determine overall State Health Expenditures (SHE) for 2019 and 2020. These estimates are likely to be conservative because they do not include local county and metropolitan expenditures on public health and healthcare programs. However, to our knowledge, our findings are the most comprehensive itemization of healthcare expenditures available for the State of Utah.

State Health Expenditures

Health consumption expenditures include expenses on personal healthcare, government administration and public health, and insurance. Expenditures on personal income are estimated to total \$23.0 billion in 2019 and \$24.4 billion in 2020 (Table 12). This denotes an 6.1% increase in 2019-2020. All services and products within this category increased in cost except durable medical products. The largest drivers of this increase in personal healthcare included nursing homecare (17.4% increase), dental services (8.7%), home healthcare (7.6%), other professional services (e.g., ambulance) (12.6%), and other health, residential, and personal care (8.4%). Government administrative and public health expenditures increased 12% in 2019 to 2020, increasing from \$375 million to \$419 million. Within this category, executive director's office expenditures increased 116.1%, followed by Medicaid administration (7.7%), and other UDOH expenditures (10.7%). Regarding the latter, this includes the new medical cannabis program in 2020 accounting for \$4.9 million. Finally, health research activities are estimated to total nearly \$1.1 billion in each year, with approximately half associated with the University of Utah.

²⁶ Ibid.

²⁷ Hartman M, et al.(2022)

Overall, SHE is estimated to total \$25.72 billion in 2019 and \$27.7 billion in 2020—an increase of 7.8%. This compares to a three percent increase in the rate of general price inflation in the US in 2019-2020. As a percentage of Utah’s Gross Domestic Product (GDP), this suggests that SHE represents 13.1% and 13.7% of GDP in 2019 and 2020, respectively. In the US, national health expenditures have been estimated to account for 19.7% of GDP in 2020.

Table 13 provides SHE per capita for Utah. For example, average expenditures per resident on personal healthcare is \$7,450 in 2020, which is the largest category of expenditure. Within personal healthcare, hospital expenditures per capita total \$2,747 followed by physician and clinical services (\$1,627). Total SHE per capita increased 5.2% in 2019-2020, increasing from \$8,029 to \$8,450.

We estimated the distribution of sources of healthcare expenditures stratified by private, Medicare, Medicaid, tax subsidies, and other government expenditures (Figure A3). Tax subsidies include the estimated amount of tax savings from the tax deductibility of employer-sponsored healthcare and is based on the marginal tax rate in the State of Utah. Approximately, one-third (32.2%) of healthcare dollars are accounted by private sources of expenditures for healthcare in 2019 and 2020. This is followed by Medicare (29.9% in 2020), Medicaid (22.1% in 2020), and other government sources (12.2% in 2020). Estimated tax subsidies accounted for 3.6% in 2020 (3.7% in 2019). The distributions between 2019 and 2020 did not substantively change. The estimation of tax subsidies has a significant degree of uncertainty due to data limitations. Using an alternative methodology²⁸ to estimate tax subsidies, the tax subsidy is estimated to be 4.8% and 4.1% in 2019 and 2020, respectively. However, further research is needed to derive more accurate estimates of the tax subsidy for healthcare in Utah.

²⁸ Personal correspondence with Dr. Joseph Q. Jarvis. This methodology, developed by Drs. Steffie Woolhandler and David Himmelstein, is based on the ratio of Utah income tax receipts to federal income tax receipts in addition to estimates of federal tax subsidies to healthcare and other data.

Table 12. State Health Expenditures and Rate of Change for the State of Utah, 2019 and 2020

	2019 (in millions)	2020 (in millions)	% Change
Health consumption expenditures	\$24,653	\$26,642	8.1%
<i>Personal health care</i>	\$23,042	\$24,447	6.1%
Hospital care	\$8,627	\$9,014	4.5%
Physician/clinical services	\$5,003	\$5,339	6.7%
Other professional services	\$879	\$990	12.6%
Dental services	\$1,509	\$1,641	8.7%
Home health care	\$698	\$751	7.6%
Prescription drugs and other non-durable medical products	\$3,313	\$3,466	4.6%
Durable medical products	\$742	\$721	-2.8%
Nursing home care	\$682	\$801	17.4%
Other health, residential, and personal care	\$1,589	\$1,723	8.4%
<i>Government administration & public health activities</i>	\$375	\$419	12.0%
Medicaid administration	\$134	\$144	7.7%
Disease control & prevention	\$111	\$113	1.9%
Executive director's office	\$18	\$38	116.1%
Other UDOH (Family health & preparedness, Medical cannabis)	\$112	\$124	10.7%
<i>Net cost of health insurance</i>	\$1,236	\$1,776	43.7%
Investment (Noncommercial & commercial research)	\$1,066	\$1,087	1.9%
University of Utah	\$557	\$599	7.5%
STATE HEALTH EXPENDITURES	\$25,719	\$27,729	7.8%

Table 13. State Health Expenditures Per Capita for the State of Utah, 2019 and 2020

	2019	2020	% Change
Health consumption expenditures	\$7,696	\$8,119	5.5%
<i>Personal health care</i>	\$7,193	\$7,450	3.6%
Hospital care	\$2,693	\$2,747	2.0%
Physician/clinical services	\$1,562	\$1,627	4.2%
Other professional services	\$274	\$302	9.9%
Dental services	\$471	\$500	6.2%
Home health care	\$218	\$229	5.0%
Prescription drugs and other non-durable medical products	\$1,034	\$1,056	2.1%
Durable medical products	\$232	\$220	-5.1%
Nursing home care	\$213	\$244	14.6%
Other health, residential, and personal care	\$496	\$525	5.8%
<i>Government administration & public health activities</i>	\$117	\$128	9.3%
Medicaid administration	\$42	\$44	5.2%
Disease control & prevention	\$35	\$34	-0.6%
Executive director's office	\$6	\$12	110.9%
Other UDOH (Family health & preparedness, Medical cannabis)	\$35	\$38	8.1%
<i>Net cost of health insurance</i>	\$386	\$541	40.2%
Investment (Noncommercial & commercial research)	\$333	\$331	-0.5%
University of Utah	\$174	\$183	5.0%
STATE HEALTH EXPENDITURES	\$8,029	\$8,450	5.2%

IV. CONCLUSIONS

To our knowledge, our study is the first to itemize healthcare expenditures for the State of Utah comparing a pre-pandemic year, 2019, with the first year of the COVID-19 pandemic in 2020. Our estimates suggest that State Health Expenditures increased from \$25.72 billion in 2019 to \$27.73 billion in 2020. On a per capita basis, healthcare expenditures were \$8,029 per person in 2019. This increased 5.2% to reach \$8,450 per person in 2020. Using estimates for NHE from Hartman and colleagues, our estimate for Utah compares to \$12,442 NHE per capita for the US in 2020. This is expected based on prior estimates of per capita healthcare expenditures suggesting that Utah is currently a low expenditure state relative to the country. The Kaiser Family Foundation (KFF) estimate is \$7,522 per Utahn in healthcare expenditures for the year 2020. However, the KFF estimate excludes many sources of healthcare system expenditures including administrative, research, and other expenses. In our analysis, a more complete accounting of healthcare expenditures suggests that total expenditures are over \$3 billion higher annually than would be expected using KFF estimates.

Finally, although Utah per capita expenditures on healthcare are low relative to other states, both our analysis and data from KFF imply that this may change in the future. Utah has one of the fastest growth rates for healthcare expenditures in the US, according to KFF, with an historical average annual growth rate of 6.9% from 1991 to 2020.²⁹ Our analysis indicated an increase of 7.8% in Utah state health expenditures in 2019 to 2020, which suggests that the growth rate may be accelerating. Further research is needed when additional data are made available to determine whether this rate of growth has been sustained or increased during the COVID-19 pandemic.

Our analysis should be interpreted in the context of certain limitations. First, we utilize a wide range of datasources to estimate healthcare expenditures for the State of Utah. The quality of these datasources varies and may significantly impact our overall estimate of Utah healthcare expenditures. Furthermore, the ongoing COVID-19 pandemic and associated expenditures associated with Long COVID may significantly impact healthcare expenditures in both the short- and long-term. Other sources of healthcare expenditure data are not available. For example, we do not include data for Indian Health Service expenditures for the tribal nations located within the State of Utah. Although we have estimates on Tricare expenditures for Hill Air Force Base, we do not have data for personnel in other military installations in Utah. Thus, our estimates should be interpreted as conservative estimates of healthcare expenditures for Utah.

²⁹ Kaiser Family Foundation. Average Annual Percent Growth in Health Care Expenditures by State of Residence. State Health Facts. 2020. Available at: <https://www.kff.org/other/state-indicator/average-annual-percent-growth-in-health-care-expenditures-by-state-of-residence/?activeTab=map¤tTimeframe=0&selectedDistributions=avg-annual-percent-growth&sortModel=%7B%22collId%22:%22Location%22,%22sort%22:%22asc%22%7D>

V. APPENDIX

Table A1. Medicaid and CHIP Expenditures by Unit³⁰

CATEGORY	DOH	DHS	UofU	DWS	AG	OIG	MFCU
Medicaid							
Accountable Care Organizations	\$759,668,900	\$0	\$352,123,800	\$0	\$0	\$0	\$0
Dental Services	\$81,258,300	\$0	\$1,534,600	\$0	\$0	\$0	\$0
Collections	(\$25,627,500)	\$0	\$0	\$0	\$0	\$0	\$0
Home & Community Based Waivers	\$65,393,000	\$354,589,700	\$0	\$0	\$0	\$0	\$0
Home Health & Hospice	\$21,893,800	\$0	\$0	\$0	\$0	\$0	\$0
Inpatient Hospital	\$142,144,400	\$0	\$19,630,200	\$0	\$0	\$0	\$0
Inpatient UPL Payments	\$0	\$0	\$24,026,900	\$0	\$0	\$0	\$0
Disproportionate Share Hospital	\$5,951,500	\$0	\$23,775,300	\$0	\$0	\$0	\$0
Graduate Medical Education	\$1,760,800	\$0	\$5,271,200	\$0	\$0	\$0	\$0
Intermediate Care Facilities	\$31,112,300	\$42,615,400	\$0	\$0	\$0	\$0	\$0
Medical Transportation	\$25,882,100	\$0	\$0	\$0	\$0	\$0	\$0
Buy In / Buy Out	\$73,182,300	\$0	\$0	\$0	\$0	\$0	\$0
Clawback Payments	\$36,960,800	\$0	\$0	\$0	\$0	\$0	\$0
Mental Health and Substance Abuse	\$210,117,200	\$22,257,400	\$0	\$0	\$0	\$0	\$0
Nursing Home	\$349,708,400	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	\$81,776,200	\$0	\$16,412,800	\$468,200	\$0	\$0	\$0
Outpatient Hospital	\$32,176,400	\$0	\$3,269,300	\$0	\$0	\$0	\$0
Outpatient UPL Payments	\$204,800	\$0	\$4,248,900	\$0	\$0	\$0	\$0
Pharmacy	\$117,275,300	\$0	\$14,149,000	\$0	\$0	\$0	\$0
Physician Services	\$38,597,800	\$0	\$5,333,000	\$0	\$0	\$0	\$0
UJMG Physician Enhancement	\$0	\$0	\$13,882,000	\$0	\$0	\$0	\$0
Medicaid MMIS Replacement	\$20,915,700	\$0	\$0	\$0	\$0	\$0	\$0
School Based Skills Development	\$20,210,800	\$0	\$0	\$0	\$0	\$0	\$0
Medicaid Expansion	\$648,224,200	\$0	\$131,237,400	\$0	\$0	\$0	\$0

³⁰ Ibid.

Administration	\$63,536,800	\$24,506,100	\$0	\$51,705,600	\$244,200	\$2,471,300	\$1,992,600
Total Medicaid	\$2,802,324,200	\$443,968,600	\$614,894,400	\$52,173,800	\$244,200	\$2,471,300	\$1,992,600
CHIP							
Select Health	\$20,718,300	\$0	\$0	\$0	\$0	\$0	\$0
Molina	\$7,137,200	\$0	\$0	\$0	\$0	\$0	\$0
Premier Access	\$3,796,300	\$0	\$0	\$0	\$0	\$0	\$0
DentaQuest	(\$700)	\$0	\$0	\$0	\$0	\$0	\$0
Immunization Services	\$1,418,700	\$0	\$0	\$0	\$0	\$0	\$0
Lawfully Present Children	\$1,384,200	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	(\$10,983,400)	\$0	\$0	\$0	\$0	\$0	\$0
CHIPicaid Transfer	\$96,914,000	\$0	\$0	\$0	\$0	\$0	\$0
UPP Services	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0
DOH	\$954,000	\$0	\$0	\$0	\$0	\$0	\$0
MHF Admin Allocation	\$1,211,700	\$0	\$0	\$0	\$0	\$0	\$0
BRFSS	\$14,100	\$0	\$0	\$0	\$0	\$0	\$0
HEDIS	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0
OIG Admin Allocation	\$0	\$0	\$0	\$0	\$0	\$179,700	\$0
DWS	\$0	\$0	\$0	\$2,120,200	\$0	\$0	\$0
Total CHIP	\$125,332,300	\$0	\$0	\$0	\$0	\$0	\$0

Table A2. Average Annual Premium Costs in Dollars for Employer-Sponsored Health Insurance in Utah Stratified by Year³¹

Employee Contribution	Year			
	2010	2015	2019	2020
Single	1,086	1,200	1,447	1,461
Family	3,545	4,286	5,182	5,204
Total ESHI Premium				
Single	4,501	5,796	6,253	6,593
Family	12,618	15,998	18,674	19,530

ESH, Employer-Sponsored Health Insurance

Table A3. Number of Government Employees in Utah (in Thousands), 2019-21³²

	Year		
	2019	2020	2021
All employees	251.8	246.2	249.2
Federal	37.3	39.3	39.3
Department of Defense	17.9	18.6	18.6
State government			
All employees	84.6	81.4	80.6
Educational services	50.8	47.5	46.7
Excluding educational services	33.8	33.9	33.9
Local government			
All employees	130.0	125.6	129.3
Educational services	71.3	69.2	71.4
Excluding educational services	58.7	56.3	58.0

³¹ Commonwealth Fund. State Trends in Employer Premiums and Deductibles, 2010-2020. Available at: https://www.commonwealthfund.org/sites/default/files/2022-01/Collins_state_premium_trends_2021_tables.pdf

³² Bureau of Labor Statistics. State and Area Employment, Hours, and Earnings. 2022. Available at: <https://www.bls.gov/sae/data/>

Table A4. Medicaid Spending by State Entity, FY2021³³

Entity	Dollars (in Millions)	Percent
Department of Health	2,802.3	72
University of Utah Hospitals & Clinics	614.9	16
Department of Human Services	444.0	11
Department of Workforce Services	52.2	1
Office of the Inspector General	2.5	0.1
Attorney General	2.2	0.1
Total	3,918.1	100

Table A5. Medicaid Spending by State Entity, FY2020³⁴

Entity	Dollars (in Millions)	Percent
Department of Health	2,460.9	71
University of Utah Hospitals & Clinics	491.8	14
Department of Human Services	440.7	13
Department of Workforce Services	56.7	2
Office of the Inspector General	2.6	0.1
Attorney General	2.2	0.1
Total	3,454.8	100

Table A6. Medicaid Spending by State Entity, FY2019³⁵

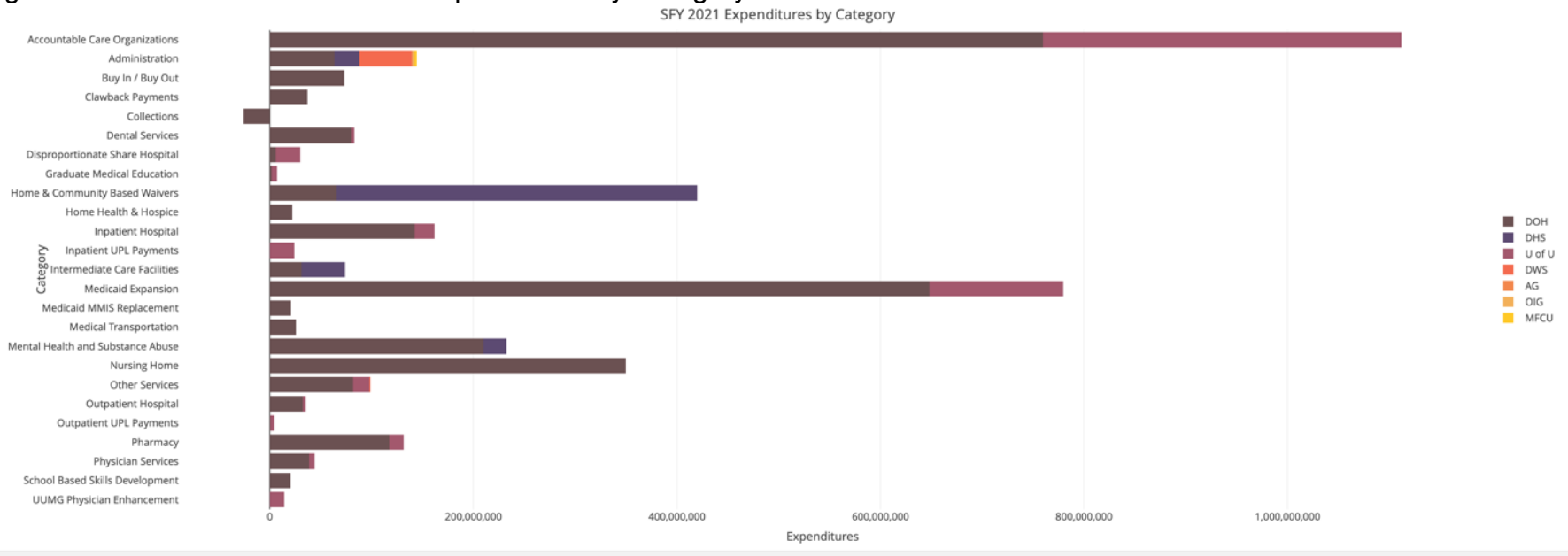
Entity	Dollars (in Millions)	Percent
Department of Health	2,110.3	70
University of Utah Hospitals & Clinics	441.9	15
Department of Human Services	385.2	13
Department of Workforce Services	53.8	2
Office of the Inspector General	3.2	0.1
Attorney General	2.0	0.1
Total	2,996.4	100

³³ Legislative Fiscal Analyst. Medicaid Spending Statewide FY 2021. Issue Brief. Utah State Legislature. Available at: <https://le.utah.gov/interim/2022/pdf/00000540.pdf>

³⁴ Legislative Fiscal Analyst. Medicaid Spending Statewide FY 2020. Issue Brief. Utah State Legislature. Available at: <https://le.utah.gov/interim/2021/pdf/00000690.pdf>

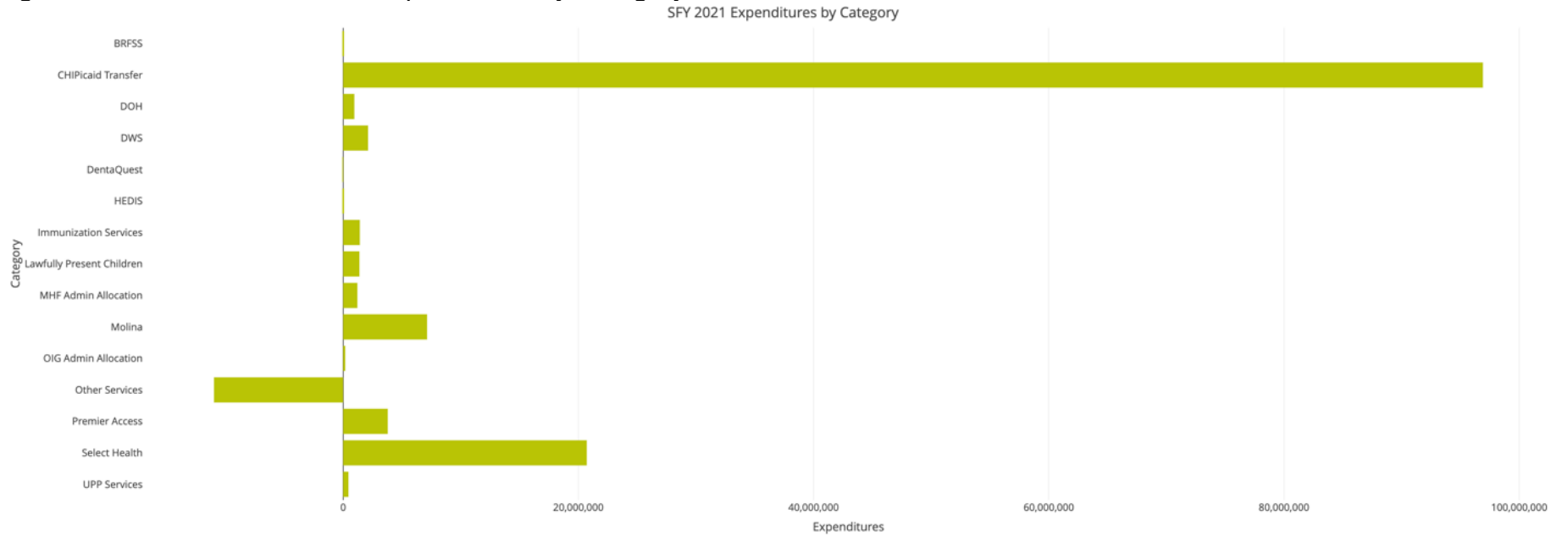
³⁵ Legislative Fiscal Analyst. Medicaid Spending Statewide FY 2019. Issue Brief. Utah State Legislature. Available at: <https://le.utah.gov/interim/2020/pdf/00003954.pdf>

Figure A1. Distribution of Medicaid Expenditures by Category³⁶



³⁶ Utah Medicaid and CHIP Annual Report. SFY2021. Available at: <https://medicaid.utah.gov/Documents/pdfs/annual%20reports/medicaid%20annual%20reports/Annual%20Report%20Data%202021.html#funding-expenditures>

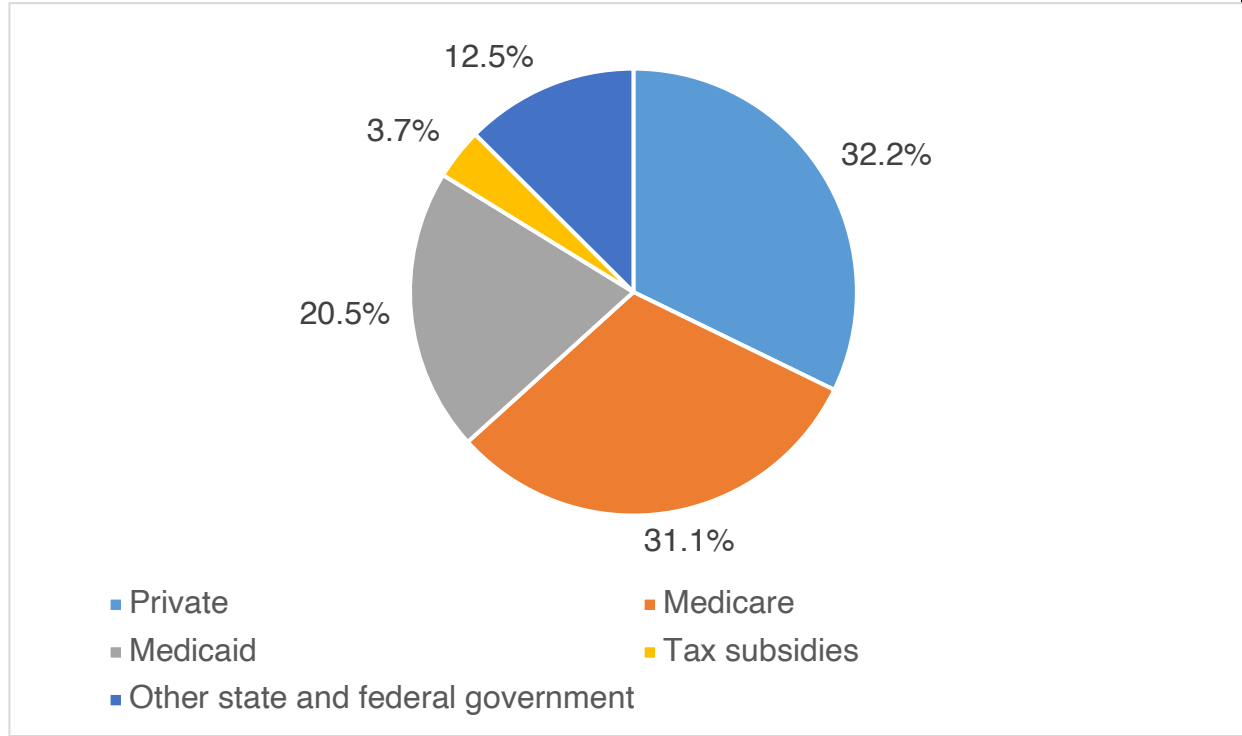
Figure A2. Distribution of CHIP Expenditures by Category³⁷



³⁷ Ibid.

Figure A3. Estimated Distribution of Sources of Healthcare Expenditures

A. 2019



B. 2020

