property valuations bears to the total real and personal property valuations of all counties. Each county's share of the funds available to the State Department of Health is the difference between the total estimated budget for that county and that county's appropriation; however, no county shall pay more than 80% of its minimum budget nor less than 20%. The State Department of Health shall expend the same proportion of its share of the estimated minimum budget in any county, up to the total of its share, that actual expenditures, as established to the satisfaction of the State Board of Health made by that county for general health services bears to that county's share of its estimated minimum budget, provided that all such expenditures do not exceed the total amounts available under the appropriations herein set forth. The State Board of Health shall allow a transition period of not to exceed five years from July 1, 1956, during which adjustments from the 1955 fiscal year to the basis of financial support outlined herein shall be made in increments of twenty percent (20%) each year. If any county appropriates and expends more than is provided herein as its share of its estimated budget for minimum health services, as adjusted for the period of transition, the State Board of Health is authorized, subject to the availability of funds under this appropriation, to match such additional expenditures on any proportionate basis that it may deem appropriate. The State Board of Health is authorized, to promulgate rules and regulations for the implementation and application of the formula outlined herein. In the event that appropriations are made available for a general salary scale increase for State employees, the per capita allowances in this formula may be adjusted accordingly.