shall be estimated by the State Tax Commission and certified to the State Board of Health. An estimated budget for minimum health services shall be calculated for each political subdivision. Each subdivision's share of its own minimum budget shall be that percentage of half the total estimated minimum budgets of all subdivisions which that subdivision's total estimated real and personal property valuations bear to the total estimated real and personal property valuations of all subdivisions. Each political subdivision's share of the funds available to the State Department of Health is the difference between the total estimated budget for that subdivision and that subdivision's appropriation; however, no subdivision 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 subdivision, up to the total of its share, that actual expenditures, as established to the satisfaction of the State Board of Health, made by that subdivision for general health services bears to that subdivision'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 six years from July 1, 1956. If any subdivision 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 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.