State Commissioner 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 that 80% of its minimum budget nor less than 20%. The State Commissioner of Health shall be responsible for acting on plans and budgets for health services in each subdivision, and shall expend the same proportion of the State's share for State approved programs, that actual expenditures, as established to the satisfaction of the State Commissioner of Health, made by that subdivision for general health services bears to that subdivision's share of the State approved program, provided that all such expenditures do not exceed the total amounts available under the appropriations herein set forth. If any subdivision appropriates and expends more than is provided herein as its share of its estimated budget for minimum health services, the State Commissioner of Health is authorized, subject to availability of funds under this appropriation, to match such additional expenditures, provided that the aggregate of State and Federal funds paid for such additional expenditures shall not exceed 20% of such additional expenditures. The State Board of Health