valuations of real and personal property subject to local taxation as the measure of each subdivision's ability to pay for its health services. Such total valuations for each subdivision shall be estimated by the State Department of Assessments and Taxation and certified to the State Commissioner of Health. An estimated budget for minimum health services shall be calculated for each political sub-Each division. 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 subdivision's appropriation; however, no subdivision shall pay more than 80% of its minimum budget nor less than 20%. The State Commissioner of Mental Hygiene shall be responsible for acting on the portions of plans and budgets which provide for mental health services. The State Commissioner of Health shall be responsible for acting on plans and budgets for all health services except mental health 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