§ 105. Fire district estimates and budget. 1. The board of commissioners of each fire district shall submit the fire district budget on or before the seventh day of November to the budget officer. The fire district budget shall be in the form prescribed by and pursuant to subdivision one of section one hundred seven of this article, and shall be adopted in the manner prescribed in section one hundred eighty-one of this chapter.

2. The budget officer shall affix the fire district budget to the annual town budget, established pursuant to section one hundred nine of this article, as a part thereof. No change shall be made by the budget officer or the town board in the budget submitted by a fire district.