$$\text{ERC unit prior year emissions rate} = \frac{\sum_{\text{ERC units}} SO_2\ \text{emissions}_{\text{prior year}}\ \ (\text{in pounds})}{\sum_{\text{ERC units}} \text{Heat input}_{\text{prior year}}\ \ (\text{in mmBtu})}$$

$$\text{Non-ERC unit prior year emissions rate} = \frac{\sum_{\text{non-ERC units}} SO_2\ \text{emissions}_{\text{prior year}}\ \ (\text{in pounds})}{\sum_{\text{non-ERC units}} \text{Heat input}_{\text{prior year}}\ \ (\text{in mmBtu})}$$