California ground squirrels build burrow systems with multiple openings (see diagram). These burrow systems result in structural damage to buildings, levees, dams, and other earthen structures, as well as land subsidence and erosion. Ground squirrels frequently burrow around trees and shrubs, damaging the root systems and often killing the plants.

Their active burrows typically have large deposits of earth accumulated around the entrance, however, not all active burrows have such deposits. Other signs of occupation by squirrels are nutshells, fruit rinds, scat, and other debris scattered around the entrance.

Inactive burrows typically have cobwebs at the entrance. During hibernation and estivation, squirrels plug their burrows with soil. These plugs are not obvious to a person examining the entrance. Burrow systems may have from 6 to 20 entrances. Tunnel lengths average 11m (35 feet), and range from 0.9 - 42m (3 - 138 feet). Burrow entrances are usually four or five inches in diameter.

California ground squirrels require friable soils for the excavation of burrows. Hillsides or low earth banks are preferred sites because burrows can be excavated horizontally, although many burrows are dug down vertically to assure protection.